



State of New Jersey
Department of
Education

Performance Audit of Perth
Amboy School District

April 9, 2008

ADVISORY



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345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

Audit Objective

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

Audit Scope

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

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

KPMG LLP



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JON S. CORZINE
Governor

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

Historical Expenditure Analysis

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

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

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Test work	Dollar Value of Sample Selected
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	4,606	\$ 28,333,582	1,000	\$ 7,078,944
1. Noninstructional Purchased Professional Educational, Technical and Other Services	1,957	\$ 9,505,531	490	\$ 4,929,541
2. Noninstructional Miscellaneous Purchases	599	\$ 1,832,877	168	\$ 246,751
3. Noninstructional Supplies and Materials	1,713	\$ 12,655,002	223	\$ 446,214
4. Regular Instructional Purchased Professional Educational Services	116	\$ 1,051,292	49	\$ 75,126
5. School-Sponsored Athletic Supplies and Materials	138	\$ 850,558	47	\$ 147,829
6. Capital Outlay	83	\$ 2,438,322	23	\$ 1,233,483
Statistical Sample of Remaining Accounts	13,672	\$ 84,267,263	330	\$ 5,459,986
Total PO Review	18,278	\$112,600,845	1,330	\$12,538,930

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

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

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

The answers to the framing questions were 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 professional, legal, and accounting services, registration fees and mileage for workshops attended by District Staff in which supporting documentation was provided, and ads in newspapers advertising open positions at the school.

Discretionary

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

Examples of discretionary purchases identified included catering for Administrative staff meeting, skating rink rental for project graduation, and floral arrangements for staff development day.

Inconclusive

- Purchase appears at face value to be for goods or services that would have been identified as reasonable; however, based on supporting documentation, the purchase price appears to excessive.
- Documentation provided was not sufficient to support the educational purpose of the expenditure.

Examples of purchases deemed inconclusive based on our analysis included consulting services provided by an engineering company for the evaluation of building a parking lot where the necessity for these services was not provided, purchase of equipment and service for District video network system that allows each classroom within the District to have access to on-demand digital media of different subjects, and purchase of outdoor table with umbrella and umbrella base. For purchases identified in this category, further analysis and discussion between the Department and the District is required.

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	626	\$3,657,705	32	\$ 69,274	342	\$3,351,965
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	328	\$ 3,232,625	11	\$ 8,629	151	\$ 1,688,287
2. Noninstructional Miscellaneous Purchases	96	\$ 116,101	14	\$ 35,855	58	\$ 94,795
3. Noninstructional Supplies and Materials	154	\$ 252,660	3	\$ 968	66	\$ 192,586
4. Regular Instructional Purchased Professional Educational Services	32	\$ 45,810	0	0	17	\$ 29,316
5. School Sponsored Athletic Supplies and Materials	14	\$ 8,854	2	\$ 10,649	31	\$ 128,326
6. Capital Outlay	2	\$ 1,655	2	\$ 13,173	19	\$ 1,218,655
Statistical Sample of Remaining Accounts	223	\$ 1,598,325	2	\$ 395	105	\$ 3,861,266
Total PO Review	849	\$ 5,256,030	34	\$ 69,669	447	\$ 7,213,231

13 Point Analysis

In accordance with the RFQ, we conducted a series of computer-assisted queries on electronic data provided by the District, encompassing 100 percent of salary and nonsalary disbursements for the 2004–2005 and 2005–2006 school years to identify anomalies or potential irregularities.

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

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	160	19	Explanation provided and documentations reviewed appear reasonable. Further analysis is not considered necessary.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	62	20	Supporting documentation for the selected sample appears to provide reasonable explanation for the absence of benefit deductions. Further analysis is not considered necessary.
	3. Possible Questionable Payments – <i>Payments made to Potential Ghost Employees</i>	1	1	Supporting documentation for the selected sample appears to provide reasonable explanation for the payment and is attributed to a typographical error during the employee master file data entry. Further analysis is not considered necessary.
	4. Possible Questionable Payments – <i>Payments Made to Employees after their termination date</i>	4	4	Sufficient documentation was examined for two of the exceptions. Internal control weakness and two other exceptions noted. Further analysis is necessary.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	78	76	Supporting documentation for the selected sample appears to provide reasonable explanation to support payments made to the employees after the system indicated “termination date.” Further analysis is not considered necessary.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	0	0	N/A
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	243	39	Documentation reviewed provides an understanding of the various factors that support the large gross pay increase. Further analysis is not considered necessary.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	97	31	One item was noted as an exception. Further analysis is necessary.
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	1,415	50	Due to differences in subaccount utilization from old to new system, some data appear to be incompatible in terms of stipend/other versus regular salary account. Further analysis is necessary to clearly define amounts in the different accounts. However, for the follow-up items selected, supporting documentation presented for review appears to provide a reasonable explanation for the percentage of salary paid in stipends.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-up	Results of Testwork
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	81	50	Supporting documentation for the selected sample appears to provide reasonable explanation. Further analysis is not considered necessary.
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	2,531	50	Internal control weakness identified. Further analysis is necessary.
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	0	0	N/A
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	29	10	Internal control weakness identified and one exception noted. Further analysis is necessary.

Assessment of Internal Controls

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

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

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

The table on pages 10–11 provides a listing of all internal control observations contained in the body of this report. Our assessment indicates the potential risk if the control weaknesses noted are not adequately addressed. We considered the likelihood of the weaknesses to result in errors in recording of financial transactions, whether there were other mitigating controls, and whether those controls were also identified as having a weakness. The assessed potential effect of high, medium, or low was based upon:

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

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Facilities Management 5 observations 1 long term 4 short term 1 high risk 2 medium risk 2 low risk	Inventory Control at School and District level		√		√	
	Standard Operating Procedures		√			√
	Open/Close Work Orders		√			√
	Work Orders Approval		√		√	
	Monitoring of Construction Projects	√		√		
Purchasing/Accounts Payable 5 observations 5 short term 4 high risk 1 low risk	Standard Operating Procedures		√			√
	Segregation of Duties		√	√		
	Temporary Vendor Approval		√	√		
	Documented Vendor Review and Approval Process		√	√		
	Purchase Order Adjustments		√	√		
Payroll/Human Resources 2 observations 2 short term 2 medium risk	Payroll Adjustments Approval		√		√	
	Business Administrator Review		√		√	
General Operations/Accounting 2 observations 2 short term 2 high risk	Transactions Processing		√	√		
	Entitlement Review		√	√		

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Food Services 4 observations 1 long term 3 short term 2 high risk 1 medium risk 1 low risk	Inventory Control	√			√	
	Segregation of Duties for Control Over Paper Supply		√	√		
	Segregation of Duties for Cash Receipts		√	√		
	Preparer and Reviewer Signatures on Bank Reconciliations		√			√
Transportation 1 observation 1 short term 1 medium risk	Rerouting Approval Process		√		√	
Technology 6 observations 6 short term 1 high risk 3 medium risk 2 low risk	Standard Operating Procedures		√		√	
	User Accounts Maintenance is Not Formalized		√		√	
	Short Back Up Retention Policy		√			√
	Off-site Storage for Backup Tapes		√		√	
	Batch Job Procedures are Not Defined Appropriately		√			√
	System 3000 Access Issues		√	√		
Student Activities 2 observations 2 short term 1 medium risk 1 low risk	Segregation of Duties over the Cash Deposits		√		√	
	Management Review and Approval		√			√
Inventory 2 observations 2 short term 2 high risk	Standard Operating Procedures		√	√		
	Buy versus Lease Evaluation		√	√		





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

Internal Control Questionnaire – The project team developed a project-specific internal control questionnaire (ICQ) covering each of the business processes included in our audit. Although a hard copy of the ICQ was provided, it was

requested that the District complete an electronic version to provide insight with regard to the policies and procedures and related internal controls of the District. The ICQ was reviewed and accepted by the Department.

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

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

Information Gathering and Analysis

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

District Entrance Conference – We conducted an entrance conference with the Superintendent, Business Administrator, and the Assistant Business Administrator.

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

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

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

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

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

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

- Policies and Procedures Manuals
- Organizational Charts
- Fixed Asset Listings
- Employee Manual and Handbook
- School Board Minutes
- 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 Internal Control Questionnaire (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 Internal Control Questionnaire (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 Internal Control Questionnaire (ICQ) supplemented our structured interviews explained below.

Structured Interviews – Approximately 16 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	
Business Administrator	Director of Buildings and Grounds
Director of Human Resources	Accounting Manager for General Fund
Director of Purchasing/Business Administrator	Accounting Manager for Activities
Payroll Specialist	Director of Food Services
Accounts Payable Manager	Food Services Bookkeeper
Accounts Payable Specialist	Director of Operational Technology
Assistant Business Administrator	Supervisor of Transportation
Employee Benefits Coordinator	Executive Secretary for Business Office

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

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

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

- Appears Reasonable
- Discretionary
- Inconclusive

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

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

Validation and Reporting

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

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

Organization of the Report

The remainder of this report is organized as follows:

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

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



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

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

Description of Data Review Process

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

- Summing all checks by purchase order number and comparing the amount from the check register to the accounts payable file
- Checking each purchase order from accounts payable to determine if the District presented the totals of all payments for the purchase order or payments by line item
- Verifying that all vendors that received payments in the check register are vendors listed in the vendor master file
- Verifying that all vendors had a unique vendor ID

- Verifying that the sum of payroll checks amounts match the payroll summary files
- Verifying that all employee IDs receiving checks exist in the HR master file
- Verifying that all duplicate records are canceled out by a voided check reference for an equal and corresponding amount

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

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

Description of Normalization and Quality Assurance

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

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

AP Data

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

HR Data

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

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

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

Specific Assumptions Relative to the Perth Amboy District

Accounts Payable/Purchase Order Files

The following are the assumptions used to operate with the data:

- Checks with transaction type values "JE," "RF," and "C" within the check register file were excluded as they are related to transactional information irrelevant to our analysis.
- The "TRDate" field was used to set apart the original purchase order amounts and subsequent adjustments. Entries were summed in groups by the first TRDate, then subsequent payments were treated as adjustments.
- Checks that had the CKTYPE equal to "V" were not summed as part of the purchase order amount or from checks where the TRTYPE equaled "PO."
- The Purchase order description field was not provided.
- 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.
- There were instances where the PO Last Balance from a rollover was not equal to the beginning balance the next year.
- There were instances where an "original amount" was provided for multiple dates in the purchase order file.

HR and Payroll

- KPMG received HR data files from both System 3000 and Tenex systems. The District converted from System 3000 at the end of fiscal year 2005–2006.
- Overtime was estimated using the earning description column provided in the supplied payroll detail file. In Tenex, as there are no set codes that link overtime entries, the description column was used to classify overtime. If the description contained an "OT," it was summed and added to the summed overtime total.
- The system did not provide a specific earnings code that captured regular base pay. In Tenex, regular pay was calculated by summing the amount within the description containing "REG" in the string.
- In Systems 3000, which covers the last half of the year in fiscal year 2005 – 2006, specific codes are used in payroll detail file. The codes delineate regular pay, earnings, deductions, and additional earnings. Although coded, nothing directly specifies overtime, and hence a similar process was used to determine

overtime via the description. Essentially the run amount was summed where the earning description contained “OT,” and fell within the “additional earning” coded transactions.

- The Stipend/Other Pay column represents all earnings outside of regular pay and overtime that was paid to an employee. It is summed by looking at amounts coded as extra earnings (not OT) provided in the Payroll detail file. Essentially the amount should equal the following calculation: Gross – (Gross Reg. Pay + Gross Overtime Pay).
- The Gross Salary columns represent the sum of all earnings recorded in the payroll files within that fiscal year. It does not exclude any earnings within the file, such as travel expense reimbursements. Reference to an employee’s gross regular pay column in the issued report provides a fair understanding as to the employee’s projected salary for that fiscal year.

Purchase Order Review

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

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Test work	Dollar Value of Sample Selected
Subgroup Analysis (<i>Total for Subgroups 1–6 Presented Below</i>)	4,606	\$ 28,333,582	1,000	\$ 7,078,944
1. Noninstructional Purchased Professional Educational, Technical and Other Services	1,957	\$ 9,505,531	490	\$ 4,929,541
2. Noninstructional Miscellaneous Purchases	599	\$ 1,832,877	168	\$ 246,751
3. Noninstructional Supplies and Materials	1,713	\$12,655,002	223	\$ 446,214
4. Regular Instructional Purchased Professional Educational Services	116	\$ 1,051,292	49	\$ 75,126
5. School-Sponsored Athletic Supplies and Materials	138	\$ 850,558	47	\$ 147,829
6. Capital Outlay	83	\$ 2,438,322	23	\$ 1,233,483
Statistical Sample of Remaining Accounts	13,672	\$ 84,267,263	330	\$ 5,459,986
Total PO Review	18,278	\$112,600,845	1,330	\$12,538,930

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

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

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

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

Account Subgroup	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	626	\$3,657,705	32	\$ 69,274	342	\$3,351,965
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	328	\$ 3,232,625	11	\$ 8,629	151	\$ 1,688,287
2. Noninstructional Miscellaneous Purchases	96	\$ 116,101	14	\$ 35,855	58	\$ 94,795
3. Noninstructional Supplies and Materials	154	\$ 252,660	3	\$ 968	66	\$ 192,586
4. Regular Instructional Purchased Professional Educational Services	32	\$ 45,810	0	0	17	\$ 29,316
5. School-Sponsored Athletic Supplies and Materials	14	\$ 8,854	2	\$ 10,649	31	\$ 128,326
6. Capital Outlay	2	\$ 1,655	2	\$ 13,173	19	\$ 1,218,655
Statistical Sample of Remaining Accounts	223	\$ 1,598,325	2	\$ 395	105	\$ 3,861,266
Total PO Review	849	\$ 5,256,030	34	\$ 69,669	447	\$ 7,213,231

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

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

- *General supplies* – includes a variety of items ranging from ordinary office supplies such as pens, pencils, and paper, to larger furniture purchases such as filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation of the need for the quantity or the need for new or replacement furniture. In summary, we identified one transaction with a dollar value of \$220 that was deemed discretionary and 70 transactions with a dollar value of \$313,835 that were inconclusive. For example:
 - \$4,103 for a solid oak magazine rack and 10 solid oak chairs for use in a school library
 - \$570 for six Polaroid Instant cameras
 - \$1,738 for McGruff costume and cool down kit
 - \$3,661 for purchase of school furniture in order to furnish a cubicle
 - \$137 for one electric pencil sharpener
- *Student Activities/Expenditures on Students* – includes any expenses related to athletics, activity clubs, trips, the prom, student fundraisers, flowers, awards, and any other items paid for by the District that benefit students but either lack supporting documentation, appeared excessive in nature, or related to expenditures that did not provide enrichment. In summary, we identified seven transactions with a dollar value of \$37,096 that were deemed discretionary and 57 transactions with a dollar value of \$200,176 that were inconclusive. For example:
 - \$10,956 for Project Graduation where students were admitted to a roller skate/ice hockey facility in Woodbridge and both breakfast and lunch were provided
 - \$810 for watches given to students who were on the Honor Roll for all four years
 - \$5,895 for enrollment and tuition paid for additional art instruction for several students
 - \$1,669 for 15 wind suits for the Girls' Basketball team

- *Technology* – includes desktops/laptops, networking equipment, software, PDA's, copy machines, and digital cameras. These purchases were either identified as unnecessary, excessive, or lacking sufficient support. In summary, we identified no transactions that were deemed discretionary and 60 transactions with a dollar value of \$1,702,878 that were inconclusive. For example:
 - \$752,741 for District Video Network Systems that allows each classroom within the District to have access to on-demand digital media
 - \$11,036 for a camcorder kit and related peripherals
 - \$9,187 for five Dell Latitude Notebooks
 - \$5,174 for 100 PDAs distributed to students
 - \$1,780 for 20 Safari DMC-option-IR Wireless Keyboards
 - \$443 for software with titles for which the educational rationale seemed lacking
 - \$28,905 for labor and materials necessary to install three digital recorders as well as LCD Monitors for security purposes

- *Facilities and Maintenance* – includes expenses related to construction both inside and outside of the buildings, upkeep, and operation of the buildings. Examples of Facilities and Maintenance items include installation of lockers, upkeep on heaters and air conditioners, landscaping, and utility bills (including phone) that either lack supporting documentation or appeared excessive in nature. In summary, we identified two transactions with a dollar value of \$2,922 that were deemed discretionary and 75 transactions with a dollar value of \$988,214 that were inconclusive. For example:
 - \$1,050 for repair to a laminator
 - \$225,827 for Equipment Maintenance Insurance Program agreement
 - \$24,463 for dirt maintenance on Football practice field due to drainage problems
 - \$1,488 for AA and AAA batteries for the St. Mary's school

- *Textbooks and Other Instruction-Related Expenditures* – includes items such as textbooks, magazine subscriptions, library books, videos, and DVD's that either lack supporting documentation or appeared excessive in nature. In summary, we identified no transactions that were deemed discretionary and 39 transactions with a dollar value of \$307,057 that were inconclusive. For example:
 - \$25,000 for eight sessions of SAT preparation classes
 - \$46,300 for tuition at Godwin School
 - \$1,127 for 20 PM Story Books CDs
 - \$4,625 for books ordered for classroom libraries

- *Meals and Entertainment* – includes any meals not related to activities that would fall under Expenditures for Students or Workshops and Training, trips for leisure activities such as bowling or skiing, and tickets to sporting events. In summary, we identified seven transactions with a dollar value of \$5,398 that were deemed discretionary and 39 transactions with a dollar value of \$20,692 that were inconclusive. For example:
 - \$720 for lunch for Staff Members involved in the Secretaries Workshop
 - \$1,275 for a New Staff In Service luncheon
 - \$250 for a Field Trip to the movies
 - \$655 for continental breakfast and lunch
 - \$1,248 for room rental, breakfast, and lunch for Principals, Vice Principals, Supervisors, and Directors Meeting

- *Workshops and Training* – includes items such as registration fees for workshops and training, and any mileage or meal reimbursements incurred as a result of the event that either lack supporting documentation (such as state approval for out-of-state workshops) or appeared excessive in nature. In summary, we identified four transactions with a dollar value of \$3,082 that were deemed discretionary and 26 transactions with a dollar value of \$48,066 that were inconclusive. For example:
 - \$4,824 for lodging at Caesar’s Palace in Atlantic City to attend a workshop held for Business Administrators as part of their ongoing job training
 - \$2,638 for tuition reimbursement to Special Education teacher at the Resource Center in the McGinnis School
 - \$719 for reimbursement to employee for attendance at Quest Conference not supported by NJDOE out-of-state approval

- *Expenditures on Staff* – includes tuition reimbursement, mileage not related to Workshops and Training, clothing purchased for staff, drinking water services, memberships to organizations, and subscriptions to magazines or journals for specific staff members or administrators. In summary, we identified five transactions with a dollar value of \$369 that were deemed discretionary and 26 transactions with a dollar value of \$3,231,069 that were inconclusive. For example:
 - \$3,200,000 purchase order was created to move funds from the General Account to the Perth Amboy BOE Health Plan Account. Payments made were in excess of PO amount by a large quantity. There was not enough supporting information provided by the District to classify the transaction.
 - \$8,021 for overalls for District custodial staff
 - \$250 for 20 inscribed polished brass coasters for staff members when they achieve an award or accomplishment
 - \$1,366 for 180 Silvery Comfort Grip Pens and 180 bookmarks for teachers

- **Unidentified Expenditures** – includes purchases made without any supporting documentation for review by the Audit Team. As such, these purchase orders are categorized as discretionary. In summary, we identified eight transactions that were deemed discretionary to the following vendors:
 - Bally’s Park Place
 - Hot Bagel Express
 - NAEIR
 - Rutgers University
 - Herbert L Farkas Company
 - Platinum Communications
 - Illusion Engraved
 - The Art and Education Center

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

Area	No. of Instances
Missing Proper Approvals – Purchases made are categorized as Missing Proper Approvals if Purchase Requisition, Vendor Invoice, or Purchase Order was not provided for review; the amount paid against the PO exceeded the original PO amount; the PO date was after the invoice or payment date; and manual changes were made to the PO without support of an additional approval.	170
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 2004–2005 and 2005–2006 to identify specific anomalies or irregularities. We used our propriety tool to perform routines to identify potential anomalies or irregularities in accordance with the following description:

Payroll

1. **Possible Questionable Employees – Incomplete Employee Profile** – Identified employees with incomplete or missing employee profiles. The following elements were considered: hire date, birth date, status, address information, and other key data elements.
2. **Possible Questionable Payroll Payments – No Benefits Deducted from Paycheck** – Identified any check where benefits were not deducted by comparing gross check amount and net check amount.
3. **Possible Questionable Payments – Payments made to Potential Ghost Employees** – Identified any payments made to an employee after the listed date of death in the Social Security Administration (SSA) death master file. A

“Ghost” employee is identified as any employee with a Social Security number listed in the death master file provided by SSA.

4. **Possible Questionable Payments – Payments Made to Employees after Termination Date** – Identified payments made to employees that have been hired and terminated within a short time period (e.g., one month) and paid after their termination date as recorded in the District’s System.
5. **Possible Questionable Payments – Payments Made to Employees Greater than 30 Days after Termination Date** – Identified payments made to employees 30 days or more after their termination date as recorded in the District’s System.
6. **Payroll Payments Analyses – Anomalies in Number of Paychecks Received** – Compared total number of paychecks for employees per month throughout the 2004–2005 and 2005–2006 school years.
7. **Possible Questionable Employees/Payments – Large Gross Pay Increase** – Identified employees that received a large gross pay increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
8. **Possible Questionable Employees/Payments – Large Salary Increase** – Identified employees that received a large salary increase (e.g., more than \$7,500) between the 2004–2005 and 2005–2006 school years.
9. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Stipends** – Identified employees that received greater than 10% of base salary in stipends.
10. **Possible Questionable Employees/Payments – Large Portion of Gross Pay in Overtime** – Identified employees that received greater than 25% of base salary in overtime.

Vendor Disbursements

11. **Possible Questionable Payments – Invoices Paid in Excess of Purchase Order** – Identified payments against any purchase order where the total of payments made was greater than the original purchase order amount.
12. **Possible Questionable Payments – Invoice Date Prior to Purchase Order Date** – Identified payments against any purchase order where the date on the invoice received from the vendor was prior to the date of the purchase order.
13. **Possible Questionable Vendors – Post Office Mail Drop Box Addresses** – Compared vendor addresses against known 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	<p>Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements</p>	<p>We noted 160 employees whose system maintained payroll/HR file was incomplete or missing data elements. Of the 160 employees:</p> <ul style="list-style-type: none"> ● 131 did not have a hire date recorded within the system. ● 59 did not have a birth date recorded within the system. ● 159 did not have salary recorded within the system. <p>The total number in points above exceeds 160 due to some of the employees selected qualifying for more than one point.</p>	<ul style="list-style-type: none"> ● Conducted interviews with HR and Payroll employees to ascertain why anomalies exist ● Selected a sample of 19 from the listing of employees to further understand the anomalies presented ● Requested the HR files for the sample of employees selected. ● Reviewed the HR file to identify the data elements that were missing within the system ● Noted any data elements that could not be identified based on review of the HR file as an exception. 	<p>The results of the review indicated missing data for selected employees is due to:</p> <ul style="list-style-type: none"> ● Human Resources Department system conversion from Tenex to Systems 3000 ● Employee is a student who participates in the Peer Tutoring or work study program. <p>According to our follow-up procedures, the main reason for missing fields in the employee master file is due to implementation of the new application, Systems 3000. If an employee was hired during the data migration from the legacy application to the new application, the information recorded in the employee master file appears to be limited.</p> <p>The second reason for incomplete Payroll/HR file data relates to work study or peer tutoring students. The Human Resources Department is not required to fully complete the HR information for these students.</p> <p>The documentation provided for all students appears to provide reasonable support and explanation regarding the reason for the missing fields in the employee master file. Further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
2	<p>Employees that do not have the applicable benefits deductions</p>	<p>We noted 62 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$209,085. Of the 62 instances:</p> <ul style="list-style-type: none"> • 59 were under \$1,000. • Three were more than \$10,000. <p>The largest paycheck remitted without any payroll deductions was for \$11,198.</p>	<ul style="list-style-type: none"> • Ascertained through interview of payroll personnel the reason for payroll disbursements without any deductions. • Selected a sample of 20 from the listing of employees who received a payroll disbursement without any 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 HR file and reviewed the W-4 	<p>The result of the review indicated that all of the employees in the selected sample fall into either of the two following categories where benefits are not deducted from their paychecks:</p> <ul style="list-style-type: none"> • Substitute employees who are not eligible for benefits • Full-time employees selected for single coverage at which benefits are provided by the District at no cost to the employee. <p>The documentation provided for all selections appears to provide reasonable support and explanation regarding the reason as to why the selected employees do not have benefit deductions. Further analysis is not considered 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	We noted one employee whose termination date was after their date of death, as recorded in the Social Security Administration's death master file.	<ul style="list-style-type: none"> • Conducted interviews with the HR personnel to ascertain why the anomaly would exist. • Selected sample one from the listing of employees noted in the results column. • For the 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>The review of the data indicated that due to data entry error, the HR module of the application had the wrong Social Security Number for a Work-Study student. This Social Security Number coincided with one of the records in the Social Security Death master file.</p> <p>The documentation provided for the selection appears to provide reasonable support and explanation regarding payments made to the selected employee. Further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	<p>Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date</p>	<p>We noted four employees that were terminated within 90 days of their hire date and received pay after their termination date.</p>	<ul style="list-style-type: none"> ● Ascertained through interview of HR personnel examples of when employees are terminated within 90 days of their hire date and are paid after their termination date. ● For each exception noted, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. – Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed. 	<p>Review of the supporting documentation indicated that one of the employees selected for review was hired for a short time and left prior to the end of the pay period. Prorated payment was provided at next District payroll cycle.</p> <p>For another employee, a payroll check was issued in error and was later voided. This instance may need further analysis. It is recommended that there be a control in place, where the system cannot issue payments to terminated employees, unless there is a properly authorized system override.</p> <p>Two other employees were noted to have been hired for summer programs at the District and terminated in the same year. Check payments were issued one year after the termination date. Payroll input sheets approved by the school Principal indicate that these two employees worked the summer of the following year as well. The Human Resource system did not indicate a rehire date. It is recommended, as stated above, that there be a control in place, where the system cannot issue payments to terminated employees, unless there is an approved override.</p> <p>Since we did not obtain adequate documentation for the rehire of these two summer employees, further analysis should be considered.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
5	<p>Employees paid greater than 30 days after their termination date</p>	<p>We noted 78 employees that were terminated and received pay after their termination date totaling \$951,636. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 37 employees were paid between 31 and 90 days after termination totaling \$112,897. ● 41 employees were paid greater than 90 days after termination totaling \$838,739. 	<ul style="list-style-type: none"> ● Ascertained through interview of HR personnel examples of reasons why employees may receive pay after termination. ● Selected a sample of 76 from the total results. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. ● Identified the number of pay periods after termination that the employee was paid to determine if the payment served as a final payment for service performed. ● Inquired about potential settlement payments owed to the employee. ● Inquired about payments made due to an earlier paycheck having been lost (requested a copy of the void check if applicable). 	<p>Based on the documentation reviewed, we identified the following reasons for employees receiving payments after their termination date.</p> <ul style="list-style-type: none"> ● Retiring employees' compensation for unused vacation and sick days leave. ● Transactions in error – erroneously entered transactions that have been identified as erroneous and subsequently voided. ● Retired personnel working summer programs or substituting – the application does not require a rehire date and is configured to process the payment even when the termination date is effective. Retired employees are approved by the board for substitute teaching. ● Waving benefit compensation – an employee may elect not to receive benefit compensation and is entitled to receive the amount of compensation waved at termination. ● Conducting various programs in school – summer program, special education, English as second language. Employees stay for only limited time and by the time of the next payroll cycle, the employment termination date is entered in the system <p>The documentation provided for all selections appears to provide reasonable support and explanation regarding payments made after the termination date. Further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	Employees who received more than 52 checks within the two-year period covering 2004–2005 and 2005–2006.	None of the employees received more than 52 checks in the two-year period covering 2004–2005 and 2005–2006.	N/A	N/A

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	<p>Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 243 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$3,633,367.</p> <p>The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 138 employees received a gross pay increase between \$7,501 and \$12,500. ● 71 employees received a gross pay increase between \$12,501 and \$25,000. ● 34 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> ● Ascertained through interview of payroll personnel the salary increases by job grade. ● Considered Board Resolutions for percentage increases. ● Selected a sample of 39 employees receiving high gross pay increases 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 documentation reviewed, we identified the following reasons for employees to receive the gross pay increase in over \$7,500:</p> <ul style="list-style-type: none"> ● An employee hired in the middle of the fiscal year would have a significant increase in gross payment next year. ● Employee hired from part-time or substitute position to full-time basis. Normally, the amount of gross pay increases on full-time positions. ● Employees partially absent during a year due to: <ul style="list-style-type: none"> – Maternity leave – Long-term disability When returned to the District, the payments increase as they receive full-time paychecks. ● Employees involved in extracurricular activities: <ul style="list-style-type: none"> – Summer school – Adult school – Saturday Morning Program ● Employee promotion <p>The supporting documentation presented for review appears to provide reasonable explanation for the gross pay increase in the selected sample.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	<p>Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006</p>	<p>We noted 97 employees that received salary increases greater than \$7,500. The total amount of increase for these employees totaled \$624,582, broken down as follows:</p> <ul style="list-style-type: none"> ● 75 employees received salary increase between \$7,501 and \$12,500. ● 19 employees received salary increase between \$12,501 and \$25,000. ● Three employees received salary 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 31 employees receiving increases in salary greater than \$7,500 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 documentation reviewed, we identified the following reasons for employees to receive the base salary increase in over \$7,500:</p> <ul style="list-style-type: none"> ● An employee hired in the middle of the fiscal year would have a significant increase in base salary payment next year, as the payment would be for the entire year ● An employee promotion ● An increase in employees salary due to obtained qualifications: <ul style="list-style-type: none"> – Master's degree – Various certifications (bilingual) – Length of educational experience ● Maternity leave – an employee taking extra time for maternity leave ● Additional job functions (i.e., sixth-period assignment) <p>The supporting documentation presented for review appears to provide reasonable explanation for the gross pay increase in the selected sample.</p> <p>One exception was noted during the review process, in which a Teacher was approved for leave of absence in the 2004–2005 school year for more than ½ the year. According to District policy, employees with less than a half year of employment in a given year would not be eligible for step increase in the following year. Per HR personnel, in the system, the Teacher did receive a step increase for the 2005–2006 school year. Step increases in salary are automated in the system. To override this, HR personnel must access the system and manually override adjustment. As per District, this error was due to oversight.</p> <p>It is recommended that step increase in salaries be reviewed and approved by Principals of their respective schools to validate that employee is entitled and eligible for the salary increase.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	<p>Employees who received greater than 10% of base salary in stipends</p>	<p>We noted 1,415 employees that received greater than 10% of salary in stipends. The breakdown is as follows:</p> <ul style="list-style-type: none"> • 430 employees received 10%–15% in stipends • 420 employees received 15%–25% in stipends • 565 employees received over 25% in stipends 	<ul style="list-style-type: none"> • Ascertained through interview with payroll personnel, a listing of all positions paid via stipend and the corresponding amount. • Inquired about the District's policy for employing nonsalaried people to perform positions paid via stipend who are nonsalaried employees. • Selected a sample of 50 employees receiving stipends in excess of 10% of their base salary. • For the sample selected, we: <ul style="list-style-type: none"> – Confirmed the employee was identified on the list of employees receiving pay via stipend – Confirmed the amount of the stipend – Compared the stipend amount paid to the employment contract 	<p>Based on the documentation reviewed, we identified the following reasons for employees to receive greater than 10% of the salary:</p> <ul style="list-style-type: none"> • Input error in account code used to pay out compensation. • The Legacy application, from which the records were sampled, processes the following payments out of the Stipend account: <ul style="list-style-type: none"> – Substitute employees – Food service account – Adult school programs – Saturday morning program – Summer school – Retirement buyout of sick days – Extra compensation for bus drivers/attendants • (Legacy application account codes are different from the current System 3000 account codes. Due to system conversion in part year of the 2005–2006 school year, the employee compensation account coding is incompatible. It appears that the legacy system consolidated different categories of compensation into account codes that in the current System 3000 have separate account lines.) • Employees received compensatory amounts for waived health benefits provided by the District at no cost to the employee. • Full-time employee worked in the summer (stipend/other compensation) and part of the year in the regular school year (regular pay compensation). • Participation in various school related programs (i.e., coaching, tutoring, hall duty, detention) <p>The supporting documentation presented for review appears to provide reasonable explanation for the percentage of salary paid in stipend payments for the selected sample. Further analysis is not considered necessary.</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	<p>We noted 81 employees that received greater than 25% of salary in overtime. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 22 employees received 25%–35% in overtime ● 18 employees received 35%–50% in overtime ● 41 employees received over 50% in overtime 	<ul style="list-style-type: none"> ● Ascertained through interview with payroll personnel the reason an employee may receive compensation in excess of 25% of their base salary. ● Selected a sample of 50 employees from the listing of employees whose actual gross compensation was greater than their base compensation due to overtime payments in excess of 25%. ● For each sample item, we: <ul style="list-style-type: none"> – Attempted to verify that supporting documentation exists in the personnel file which supports the compensation (i.e., overtime approval form). – Reviewed the payroll disbursements to understand if the amount is reasonable. ● For the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to overtime the department submitted to Payroll to the actual overtime hours input into the system. ● Inquired about the need for an excessive amount of overtime for the position (more than 300 hours). ● Inquired about the District's consideration to hire an additional employee as opposed to approving overtime. 	<p>Based on the documentation reviewed, we identified the following reasons for employees to receive greater than 25% in overtime:</p> <ul style="list-style-type: none"> ● Substitute employees receive payments for work as overtime: <ul style="list-style-type: none"> – Substitute custodians – Substitute security guards – Full-time teachers, substituting for colleagues ● Cafeteria employees receive overtime as they work early bird hours to prepare food for students. ● Head custodians/custodians/assistants to head custodians receive additional pay such as: <ul style="list-style-type: none"> – Time and a half for overtime – Double time for nights – Triple time for holidays ● Employees who did not work for an entire year: <ul style="list-style-type: none"> – Maternity leave – Workers' compensation <p>When working partially through the year, the base salary is prorated and the percentage of overtime in comparison to the base salary pay may appear higher.</p> <p>The supporting documentation presented for review appears to provide reasonable explanation for more than 25% in overtime paid in the selected sample. Further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	<p>Payments that exceed the original purchase order amount</p>	<p>We noted 2,531 payments totaling \$45,411,563 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 2,383 purchases made where the payment amount exceeded the original purchase order amount by less than \$1,000, totaling \$157,054 in excess. ● 64 purchases made where the payment amount exceeded the original purchase order amount by between \$1,000 and \$2,500, totaling \$102,521 in excess. ● 23 purchases made where the payment amount exceeded the original purchase order amount by between \$2,500 and \$5,000, totaling \$77,041 in excess. ● 61 purchases made where the payment amount exceeded the original purchase order amount by greater than \$5,000, totaling \$45,074,946 in excess. (Of this amount, \$35,207,798 is due to transfer transactions between District accounts, as noted in the Results from Follow-up Procedures and Recommendations section). 	<ul style="list-style-type: none"> ● Ascertained through interviews with 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 payments 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>Per discussion with the Assistant Business Administrator and Accounts Payable Personnel, the following are some instances whereby payments are made in excess of Purchase Order amount:</p> <ul style="list-style-type: none"> ● Differences in shipping charges ● Good business practice requires that the Shipping and Handling charges are initially estimated with confirmation of actual charges from the vendor at the time the PO is generated. We observed several instances where there was a difference between the purchase order (PO) and invoice amounts because the estimated shipping and handling (S&H) charges were not adjusted to actual at the time the PO was generated. In most cases noted, the Invoice amount was higher than the PO amount by the difference between the actual and estimated S&H charges. ● Use of old catalogues that contains outdated unit prices. ● Original Purchase Order did not contemplate additional services/purchases later requested. ● Transfers between District accounts, whereby a Purchase Order is generated so as to keep a paper trail of transfer amounts. ● Due to complexity and the numerous accounts for certain transfer transactions, when the original PO is created the amount entered is funds from one account number only and as the school year goes by, the funds from other account numbers are transferred in. No additional POs are created; all payments are paid against the original PO. It should be noted that a significant amount of the \$45 million in excess of the original purchase order amount from the Result of Analysis section is derived from such instances of POs created to facilitate transfers between District accounts. <p>Results of testwork indicate that other instances where the payments are made in excess of Purchase Order amount are attributable to:</p> <ul style="list-style-type: none"> ● Rollover of Purchase Orders from one school year to the next. It appears that the system indicates the rollover POs are made in the amount of \$0.00. Any payments made against it will be recognized as a payment made in excess of purchase order amount. Review of original PO document indicates that the amounts paid are compatible with the original amount contemplated. ● Certain purchases are contracted agreements based on best estimates at the time of purchase that may fluctuate. Examples include gas prices and

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
				<p>number of students participating in a field trip.</p> <p>Additionally, purchase orders and check payments are reviewed and approved by Business Administrator before payments are made. In effect, any payment amount that is over the original PO amount has been reviewed, questioned, and approved by the Business Administrator. However, because documentation does not provide reason as to the increase, and inquiry by BA and A/P Personnel are usually verbal, it is recommended that the District document all explanations for all payments over purchase order amounts.</p> <p>Due to the complexity of the transfer transactions and the inaccuracy of PO amounts, we recommend that the District review the process in which transfers between accounts are conducted. Further analysis should be considered.</p>
12	Invoice dates that are prior to purchase order dates	No results found for this analysis	N/A	N/A
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	We noted 29 vendors that receive payment at known mailbox location that did not match the mail drop locations found on file.	<ul style="list-style-type: none"> • Selected a sample of 10 vendors who receive payment at mail-drop locations. • Traced and agreed a disbursement to supporting documentation (e.g., contract, vendor invoice, etc.). • Requested business certification forms for the vendor to confirm the address. • Requested evidence that the vendor was included within the vendor master file. 	<p>Based on supporting documentation, disbursements were traced to the appropriate vendor mail-drop locations, with one exception. The District did not provide any explanation for the exception noted.</p> <p>Per inquiry, District does not have a formal process in place for vendor review and approval. It is recommended that the District incorporate a vendor review and approval process to minimize errors in system and minimize risks of fraudulent activities.</p>

Certified Staff Review

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

We selected a sample of 100 certified staff to review. Our selection included 67 certified teachers and 33 nonteaching certified staff representing a cross section of school locations and job functions. The following table summarizes the cross section of job functions reviewed.

Level	School	Reviewed
Certified Teachers	Elementary School	39
	Middle School	13
	High School	15
Nonteaching Certified Staff	Principals	8
	Guidance Counselor	1
	Supervisors	4
	Department Chair	0
	Other	20

We performed the following for each employee:

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

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

Based on our review, one certified teacher reviewed was performing a job function other than the function identified by the District, and no nonteaching certified staff was performing a job function other than the function identified by the District. For the employee we identified performing a job function other than the one identified by the District, we held follow-up discussions with the Director of Human Resources. According to our interview, the employee identified herself as a French teacher at the McGinnis School. Completion of Form C filled out by the respective schools indicates the employee teaches a Spanish Honors class. Per inquiry to Director of Human Resources, it was determined that the employee is a French Teacher in the World Language Department. Further, he explained that the information provided on Form C could have been a clerical error.



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:

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

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

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

Facilities Management

Overview

The District is responsible for the maintenance and upkeep of each of 12 school buildings and one administrative building, which comprises approximately 1.2 million interior square feet. The Buildings and Grounds Department is responsible for both the maintenance and custodial functions within the District. The custodial department has approximately 85 employees, including one head custodian at each of the 12 schools within the District. The maintenance department has a total of seven employees, including one maintenance foreman. The Director of Buildings and Grounds is in charge of both the custodial and maintenance departments. The custodial and maintenance staff performs minor and routine repairs as well as preventative maintenance to the District's buildings and grounds.

The District utilizes an online application to create and monitor work orders for performance of minor and routine repairs as well as preventive maintenance.

The maintenance department also has control of six trucks. One truck is provided for the use of the Director of Buildings and Grounds, and the other five trucks are utilized by the five maintenance personnel that have been assigned by the District a set of responsibilities requiring the usage of the trucks.

Inventory of such commonly needed items such as light bulbs, air filters, and cleaning materials are being accounted for and stored as necessary at each of the District buildings.

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

- Work Order Processing
- Inventory related to small objects inventory, such as cleaning solutions, air filters, tools, light bulbs, etc.
- RFP/Bid processing related to the Facilities Management supplier/vendors
- Facilities Management Employee Tracking and Overtime Approval
- Hiring Process
- Disaster Recovery

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

- Procedures as documented provide for the opening and approval of work orders.
- The District appropriately uses RFP/Bid processing for selecting vendors.
- Appropriate records, including necessary approvals, for overtime are maintained and reviewed regularly by a supervisor regularly.
- Existence of a disaster recovery plan

Summary of Observations and Recommendations

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

Inventory Control at School and District Level

Currently, the inventory for supporting the District schools day-to-day operations such as cleaning materials, light bulbs, etc., are accounted for by the head custodians at each building. All requests are submitted to the Director of Buildings and Grounds based on current needs. Since the inventory of supplies is not documented, there is a risk of improper accounting and under/over supply of the stock.

We recommend implementing procedures that would require accounting and documenting inventory of the department's supplies to be conducted on a periodic basis. The reports are to be submitted to the Director of Buildings and Grounds for review and analysis.

Standard Operating Procedures

Based on the review of the Buildings and Grounds Department, it was determined that Standard Operating Procedures utilized by the Department are at the District level. There are no Standard Operating Procedures documented that are specific to the Department of Buildings and Grounds.

We recommend that the District develop and implement Standard Operating Procedures for the Department of Buildings and Grounds that would incorporate specifics of its operations, as well as better practices utilized in other school districts.

Open/Close Work Orders

Based on the process review, it was determined that the Director of Buildings and Grounds has the ability to create work orders in the work order processing application. After the work order has been approved by the Director and the job required has been completed, the Director closes the work order request in the system application. This process allows one person to have the ability to create, approve, and close a work order.

For our test of the control for closed out-of-work orders, we requested for the latest seven work orders that were completed and closed in the system application. We were provided with work orders that were requested in February and March of 2007. Per inquiry to the Director of Buildings and Grounds, many work orders had been completed, but the system application was not updated, indicating a back log of paper work.

We recommend that the District implement procedures under which the functions of creating, approving, and closing work orders are approximately segregated between different personnel of the District. Additionally, the system application should be accurately and timely updated for tracking and reporting purposes.

Work Orders Approval

The Perth Amboy High School maintenance is predominantly self-contained; as such the High School head custodian and Secretary are given the ability to create and close work orders once they have been executed. The closing of work orders is done without approval of the Director of Buildings and Grounds, thus creating a possibility for improper approval of the work orders.

We recommend that the District restrict approval and closing of work orders to the Director of Buildings and Grounds. We also recommend that the District establish procedures that would give approval ability to delegated personnel (of the District Management) in case of absence of the Director of Buildings and Grounds.

Monitoring of Construction Projects

The District does not adequately monitor and control the execution of construction projects. As such, the District cannot protect itself from possible contract deviations of the deliverable product.

We recommend that the District implement procedures requiring outside vendors to periodically report to the District on the status of construction projects. We also recommend that the District establish monitoring and reporting procedures for the work performed by vendors.

Purchasing/Accounts Payable

Overview

The Purchasing function and Accounts Payable function are two separate areas within the Business Office. The Purchasing function is responsible for procurement of materials, such as school and office supplies, and overseeing the Request for Proposal (RFP) and Bid process. This function is led by the Business

Administrator, who functions as the Purchasing Director, and two Purchasing employees.

The Accounts Payable function is also led by the Business Administrator who is assisted by two accounts payable clerks. The Accounts Payable function is primarily responsible for the recording and processing of expenditures to vendors for nonpayroll-related expenditures. At the District, the Purchasing/Accounts Payable process includes the following subprocesses:

- Purchase Requisitions and Purchase Orders
- Supporting Documentation
- Vendor Information
- Competitive Bids
- Travel and Expenses

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

- Obtained the two latest bids executed by the District and verified that the lowest price was awarded
- Obtained the two latest bids executed by the District and verified that they included board approval
- Identified the latest PO exceeding \$29,000 and verified the related bid
- Obtained five latest POs
 - Verified that the amounts on the “Golden Rod” copy of a purchasing order package and on the vendor voucher reconcile
 - Verified that AP employee initials the selections
- Obtained the five latest POs and verified that Business Administrator reviewed and noted his approval by his signature

Summary of Observations and Recommendations

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

Standard Operating Procedures

Based on the review of Accounts Payable/Purchasing, it was determined that policies and procedures are established at the District level. There are no Standard Operating Procedures that are specific to the Accounts Payable/Purchasing department.

We recommend that the District develop and implement Standard Operating Procedures for the Accounts Payable/Purchasing Department that would incorporate specifics of the department operations, as well as good practices used in other school districts.

Segregation of Duties

Based on the established procedures, the role of the Business Administrator incorporates the responsibility and oversight over both Accounts Payable and Purchasing Divisions. It includes such functions as approving and creating vendors, approving and creating purchase orders and purchase requests, and reviewing and approving monthly check registers to the vendors. Allocating these functions to one person creates an issue of lack of segregation of duties and a potential risk of improper and unauthorized payment processing.

Current procedures established in the District require an employee with Accounts Payable responsibility to support the vendor master file. Such allocation of responsibilities represents a conflict of interest and may result in unauthorized Vendor Master File updates.

We recommend that the District reassess the role of the Business Administrator to segregate the functions of Director of Accounts Payable and the Director of Purchasing to different individuals within the District Management, if feasible. The District should also consider implementing additional monitoring controls such as edit/change reports from the System to help reduce the risk of fraud due to the lack of segregation of duties.

Temporary Vendor Approval

The Purchasing/AP employees, who receive information on new vendors, inform the Business Administrator of the request for a new vendor to be added to the master file. If there is no objection, the employees will update the vendor master file to include the new vendor; however, there is no formal written process for adding a new vendor to the system. During the time in which vendor information is being requested or under review, vendors are routinely granted approval and POs

are allowed to be processed. Without a formal review and approval of the vendor documentation, there is a risk of unauthorized transaction processing.

We recommend that the District establish procedures requiring a formal approval of vendors that have been temporarily recorded in System 3000. We also recommend that the District keep a separate register for such vendors and conduct a periodic review to ensure that all temporary vendors are removed from System 3000 timely.

Formal Documented Vendor Review and Approval Process

The Vendor Master file is maintained by the Purchasing and AP Department. After all forms have been submitted and reviewed by the Business Administrator, a clerk in Accounts Payable enters vendor information in the vendor master file. There is no formal approval for a new vendor for recording in the master file. Both the Purchasing and AP Department have access to the electronic copy of the Vendor Master File. The Vendor Master file within Systems 3000 retains all vendors used by the District. Lack of formal approval of a vendor prior to recording in the Vendor Master file may result in an unauthorized vendor being entered.

We recommend that the District establish a formal approval process for all vendors that would require a signature of the person with responsibility for managing purchasing activities in the District. We also recommend that the District conduct a periodic review of the vendor master file that would require reconciliation of the approved vendor register to the Vendor Master File in System 3000.

Purchase Order Adjustment

The differences in invoice amounts and PO amounts are usually minimal and occur primarily due to shipping and handling adjustments, the use of outdated catalogue prices, and backorders. If the difference in amount is minimal and the explanation is apparent, the payment will be processed. If the difference in invoice amount and PO amount is determined to be significant, an AP employee will send an information request form to the school that initiated the order, along with all related documentation. At this point, the school will have to provide the AP Department with an explanation as to why these amounts differ. For minimal adjustments, the Business Administrator does not have a documented approval form. A clerk enters the information based on a check mark on the PO that signifies the PO approval. There are no standard threshold guidelines for treatment of vendor invoice amounts that exceed original PO amounts. Lack of documented approval for the excess amount may result in unauthorized payment.

We recommend that the District establish procedures that would require payments in excess of the original Purchase Order amount be reviewed and approved by the Business Administrator. Explanations for the excess amounts should be well documented so that the approver may authorize payment based on reasons provided. The District should also establish a threshold amount and guidance for treatment of POs and corresponding payments exceeding the threshold amount.

Human Resources/Payroll

Overview

The Human Resources Department (HR) works directly with the Payroll Department (Payroll). Human Resources will communicate to Payroll all new hire information and any changes that need to be made in the payroll system both manually and through the HR Module of Systems 3000. The changes will be made within both the HR and Payroll Modules of Systems 3000.

HR works directly with schools by selecting a list of the candidates that are required based upon current needs. All new hire candidates are initially screened by the HR personnel prior to being sent for an interview by management. HR is responsible for validating all information of new hires as well as coordination of efforts of various government entities on conducting background checks, drug tests, and certification verifications.

Payroll is responsible for setting up new employees and upgrading current employees with their benefit and salary packages. The pay cycle processing is on a bimonthly basis. Payroll works closely with HR to audit and track changes to new and existing employee records, and ultimately reports to the Business Administrator.

HR consists of one Director and three employees. Payroll consists of the Business Administrator, two Payroll Specialists, and one Benefits Coordinator.

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

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

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

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

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

- Approval of the Payroll Input Form by the Director of HR via signature
- Completion and existence of an approved Adjustment Memo submitted for Board Approval. Verified the accuracy of the Adjustment Memo by analysis of Board Minutes
- Completion of routine “Mini Audits” within Systems 3000 by an HR Employee
- Supervisor approval on attendance sheets
- Payroll/cash account reconciliation performed by the school treasury
- Board approval for the retirement of District employees

Summary of Observations and Recommendations

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

Payroll Adjustments Approval

Adjustments to payroll arise due to pay alterations resulting from raises, stipends, leaves of absence, maternity leave, retirement, resignation, termination, etc. For instance, when a teacher receives a master’s degree, the teacher will send their transcript to the HR Department along with a signed request letter for the necessary increase in salary. Once approved, an HR Employee will then add this information to the Payroll Input Form in order to reflect the increase in salary for this particular employee. This information will be entered by an HR Employee into Systems 3000 and will then be reviewed and approved by the Director of HR. As described above, the Payroll Input Form will then be sent to the Payroll Department for further processing within the Payroll Module of Systems 3000. An HR Employee will then type up an “Adjustment Memo” that must be sent to the Board for approval. The “Adjustment Memo” contains adjustments made during a particular month or pay cycle, and is reviewed and approved by the Director of HR before it is sent to the Board for approval.

The Payroll Specialist uses the Payroll Input Form to populate the Payroll Module of Systems 3000 with appropriate information (i.e., new salary, name, days off without pay, etc.) and then performs an automated "Mini Audit" to ensure that the information input into Systems 3000 by HR and Payroll is identical. Payroll will not make any changes to the employee's file unless a Payroll Input Form is received. The Payroll Specialist will examine the payroll changes section of the Board Minutes to ensure that all payroll information within Systems 3000 and on the Payroll Input Form is correct. The Payroll Input Form and supporting documentation will then be filed in the Payroll Department for each pay cycle.

Our testwork indicates that the Payroll Employee processed payroll adjustments with Payroll Input Forms without the approval signature from the Director of HR.

We recommend that the District establish procedures for the Payroll Employee to process only Director of HR approved signature input forms. This will allow the Payroll Employee to determine that the adjustment has been approved by the appropriate authority. Further, this facilitates the receipt of true and accurate information has been received by the Payroll Department before any adjustments are to be made.

The District should also consider implementing additional monitoring controls such as edit/change reports from System 3000 to help reduce the risk of fraud.

Business Administration Review

The Payroll Department consists of the Business Administrator, two Payroll Specialists, and one Benefits Coordinator. The Payroll Department works closely and in conjunction with the Human Resources Department, but is ultimately managed by the Business Administrator.

Our observations indicate that files prepared by the Payroll Specialist, such as monthly payroll files and overtime/stipend files, are not signed off by the Business Administrator.

We recommend that the District establish procedures requiring the Business Administrator to review and approve, by signature, payroll-related files such as the monthly payroll files, overtime files, and stipend files.

General Operations/Accounting

Overview

The District Accounting Department is responsible for the day-to-day activities which include the monitoring of student activity accounts, monthly closing, budget adjustments, and reporting on federal, state, and local grants.

The District uses System 3000 to process all accounting data. The Business Administrator oversees and approves the entire Accounting Department while the Assistant Business Administrator is in charge of the day-to-day functions within the department. The Business Administrator and the Assistant Business Administrator have the ability to assign access rights based on an individual's job function.

The Assistant Business Administrator is responsible for preparing and booking of nonroutine and adjusting entries and monthly procedures for closing books. This role also assumes responsibility for reconciliation of cash position with the District Treasurer's records.

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

- Financial Accounting
- General Operations
- Budget

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

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

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

- User profiles in System 3000
- Monthly bank reconciliation reports
- Board Secretary Report approved by the Business Administrator
- Monthly budget-to-actual report

Summary of Observations and Recommendations

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

Transaction Processing

The majority of journal entries are system generated and take place on a monthly basis. A small amount of manual journal entries are processed, which relate to adjustments. If an adjustment is required, it is prepared and posted by the

Assistant Business Administrator. There are no Accounting Department personnel responsible for approving the entry to be entered into the system. Although Systems 3000 can track which employee has entered a manual journal entry by listing their system username, the control for transaction processing does not work as preventative function. This may create risks of improper transaction entries.

We recommend that the District establish a procedure under which all manually entered transaction entries (nonroutine, adjustments) be reviewed and approved by a responsible personnel prior to entry into System 3000 G/L module.

Entitlement Review

The main application supporting the District operations is System 3000. This is an Enterprise Resource Planning (ERP) application that closely integrates all major modules required to run the District operations, such as, but not limited to, Accounts Payable, General Ledger, Human Resources, and Payroll. This application was rolled out into production in December of 2006. Users were converted from the legacy application (Tenex) based on the prior job description. All new users are being provided access based on the user job description by either the Assistant Business Administrator or the Business Administrator. Since the application has been in place for less than a year, there has not been a user entitlement review conducted. The District plans to conduct a yearly review of the users. However, at the time of the review, there were no action steps taken for this control. There were no user entitlement reviews conducted on the legacy application. This may result in the risk of unauthorized application access.

We recommend that the District establish a yearly procedure that would require management to obtain the user profiles of all employees active in the application and verify their rights against job descriptions and roles and responsibilities to help reduce the risk of unauthorized user access.

Food Services

Overview

The Food Services Department function supports three programs – Breakfast, Lunch, and After School Snacks. The Breakfast Program serves 2,300–2,400 meals daily; the Lunch Program serves 6,300–6,400 meals daily; and the After School Snacks Program serves 400–500 meals daily. The Department is located in the District Administration Building.

The Food Services Department operates as an Enterprise Fund, which is self-supporting by generating income from meals served to students, reimbursements from federal and state governments, sales from vending machines, and catering for special events for the District.

The Department of Food Services manages its own checking account and hires its own staff. The Director of Food Services heads the operation with three Managers, one Secretary, one Bookkeeper, four Drivers, and 63 other cafeteria staff. Within the District, there are two schools that operate Central Kitchens – the McGinnis School and the High School. Central Kitchens have the equipment and facilities to prepare and cook meals for distribution to the satellite schools. The satellite

schools are limited to heating and serving the cooked meals to their students. The Ceres School has the facility to prepare and cook meals for its students only, and does not act as a central kitchen that distributes food to the satellite schools.

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

- Ordering and Receiving
- Inventory
- Cash Collections and Deposits
- Free/Reduced meals

Management 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 25 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:

- Procedures as documented in policy/procedure manuals are generally followed
- Appropriate vendor used based on bid proposal or quotations
- Existence of necessary approvals on order forms
- Existence of receiving shipment sign off by personnel matches purchase order
- Existence of Cashier Daily Report sign off by appropriate personnel
- Existence of reconciliation between cash receipt form and bank deposit slips
- Existence of monthly bank statement reconciliation

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 (ICQ) responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the

circumstances surrounding the observation, and presented potential recommendations for consideration.

Inventory Control

Physical inventory counts of food products stored in the schools are conducted once per year by Managers at their respective locations. There is no formal documented tracking of incoming and outgoing items on the inventory. The Central Kitchens and Ceres School generate the following reports for food items:

- The Purchased Inventory Report lists products bought by the school from various vendors
- The United States Department of Agriculture (USDA) Inventory Report keeps count of products donated by/bought from USDA

The counts are then combined onto the High School inventory sheets. The other schools are satellite locations and do not hold substantial amounts of food products. Therefore, inventory counts are not conducted at these locations. Managers take a physical count of the products at hand that can be utilized for meal preparation in their schools before placing an order with the Director of Food Services.

We recommend that the District establish procedures under which the respective managers are to conduct periodic inventories of stock and document the results. The results should be sent to the Director of Food Services for review and approval.

Segregation of Duties for Control over Paper Supply

Inventory of paper supplies are conducted by the Director of Food Services every two weeks. When the Director notes that certain items are running low, he will place orders for those items. Records of the types of products transferred by the Drivers from the warehouse to the various schools in the District are kept on file. The Director of Food Services utilizes these records as a point of reference when there are anomalies in numbers. There is no formal reconciliation performed between incoming/outgoing paper supply items and inventory counts. Since tracking usage of inventory is not adequately conducted, ordering supplies and conducting inventory by the same person poses potential risks of improper accounting for inventory.

We recommend that the District segregate the duties of tracking and ordering paper supplies inventory to two different employees to reduce potential risk related with over purchasing or abuse of supplies.

Segregation of Duties for Cash Receipts

At the end of every day, a bag from each school is delivered to the Department of Food Services. Inside every bag are two sets of payment—one collected for Breakfast and the other collected for Lunch, and a Cashier Daily Report. The Bookkeeper reconciles the amount in the bag with the amount stated on the Cashier Daily Report. The Bookkeeper also records the amounts of cash received on a given day onto a cash receipt form and the total amount is calculated. At the

end of the day, when cash from all schools are accounted for, it is placed into two tamper proof bags, one for bills and another for coins. Every Tuesday and Thursday, the driver takes the cash to bank for deposit. The bank deposit slips are returned to the Bookkeeper, and she compares the amounts on the deposit slip to the amounts recorded onto the cash receipt form. Since, the Bookkeeper both records the amounts of cash received on a given day onto the cash receipt form and compares the bank deposit slip amount to it afterwards, this presents a lack of segregation of duties.

We recommend that the District segregate the duties of recording cash inflow and bank statement deposits received for the inflow to two different employees. This allows for a check and balance system that may mitigate clerical errors and prevent inappropriate activities.

Preparer and Reviewer Signatures on Bank Reconciliations

Our review of the monthly bank reconciliations prepared by the Department of Food Services, indicates that the reconciliations do not contain the Preparer and the Reviewer's signatures. The purpose of the signatures is to validate that the bank transactions that have taken place have been accurately accounted for and that the work performed by the preparer has been reviewed.

We recommend that the District require Preparer and Reviewer signatures on monthly bank reconciliations performed. This measure will help the District maintain accurate and reliable records of bank transactions and balances.

Transportation

Overview

Transportation is provided to and from school to extracurricular activities (e.g., sports), field trips, and targeted instruction to programs (academic intervention, state exam preparation, etc.). Transportation is also provided to private school students within the District as mandated. Such private schools include the Katzenbach Campus and Mountain Lakes School. In addition, transportation is provided from schools to after-school programs with parents picking up the students from after school. There are currently three vendors utilized by the District for transportation services.

The Department of Transportation consists of 20 bus drivers and one Lead Driver, who also acts as a Department Clerk for part of the school day, in order to fulfill the transportation needs of the District. The Department of Transportation and its staff are managed by the Supervisor of Transportation. According to the Business Administrator, a total of 23 buses are owned by the District, and they are used to perform a total of 149 bus routes.

A total of 41 bus routes are outsourced to various other vendors, mainly for transportation of special education students to out-of-District facilities, preschool students, athletic teams to events, and students for field trips. Payments to vendors for such services are initiated by the Supervisor of Transportation, paid by the AP

Clerks, and approved by the Business Administrator (please see details in Purchasing and Accounts Payable and Accounting process narratives).

At the District, the Transportation process includes the following subprocesses:

- RFP process
- Special Education Students
- Preschool transportation
- Driver background check and drug test.

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

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

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

- The District uses the vendors in accordance with the RFP process outcome
- PO approvals for the transportation department
- Board Approval for new bus drivers recommendations
- New drivers are subject to appropriate tests

Summary of Observations and Recommendations

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

Rerouting Approval Process

Per the Supervisor of Transportation, bus routes are regularly reviewed throughout the year in order to determine if there is a need for them to be rerouted. The Supervisor of Transportation continually analyzes bus routes and bus capacity in all sections of town in order to determine the most efficient routes possible. Per The Supervisor of Transportation, bus routes can change monthly in order to meet this objective. If a new out-of-District route is needed for special education students, the

Supervisor of Transportation will go through the MRESC. If no route is available through the MRESC, a bid process is initiated. No reroute approval process is set up as the Supervisor of Transportation is given sole responsibility for the operation of this process.

We recommend that the District develop Standard Operating Procedures for a formal review and approval by the Supervisor of Transportation of new bus routes. Standardizing and documenting the review and approval process promotes consistency and allows for persons other than the department supervisor to understand the bus rerouting process. Should the responsibility for rerouting bus routes be turned over to other personnel, a consistent approach for this activity can be followed.

Technology

Overview and Background

The IT Department at Perth Amboy consists of nine IT staff members to maintain the IT environment within the school District. The staff turnover at Perth Amboy is low, and most employees have been with this organization for a number of years. In addition to the key systems listed below, the IT Department is responsible for managing servers, applications, e-mail, telephone, LAN, and infrastructure. The IT Department maintains around 3,500 desktop computers and 500 laptop computers that are deployed across the Perth Amboy School District.

The key applications within this environment are:

- **Systems 3000** – This application is the District’s financial management system that is being used by the Human Resources and Accounting divisions. This application covers the functions of accounts payable, accounts receivable, general ledger, purchase order management, inventory, payroll, and human resources. There are approximately 140 users on this system. System 3000 is a packaged application and support is provided by a third-party vendor.
- **CrossPoint Schools Online** – The CrossPoint Student Administration system forms a comprehensive Districtwide management system. This application covers the functions of student records, grades, discipline, schedules, and attendance. CrossPoint runs centrally with site-based access and controls to appropriate data. There are approximately 1,000 users on this system, and it is supported by an external vendor. CrossPoint runs on an AS400 platform.
- **Tie-Net** – This is the District’s Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 200 users on this system. This is a packaged application that is supported by an external vendor.

As part of our procedures, we developed a high-level understanding of the IT process. The following key subprocesses were identified as part of the IT Department:

- How user access to the environment is controlled, both physically and logically.
- How change control is managed.
- How programs or other software are developed.
- How backups are performed.
- How 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.

Standard Operating Procedures

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

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

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

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

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

- The process for adding a new user onto the network and applications, including what authorization is required by senior management
- The process for modification of user's accounts on the network and applications, including what authorization is required by senior management
- The process for terminating of user accounts
- The process to regularly review the active network and application accounts to verify if the access is appropriate

- The monitoring of the network and applications
- The disaster recovery procedures and the plan to regularly test these procedures
- The process to periodically test the backup to ensure that it has been correctly performed.

User Accounts Maintenance Is Not Formalized

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

Approval for creation, modification, or removal of user accounts on the network and application is generally given by the school board or human resources and communicated through the board meeting minutes or e-mail. Request forms are not used and these requests can be made verbally. This may result in a staff member being assigned inappropriate access rights.

Although approval is given to create, modify, and delete the user accounts, approval at the board level and from Human Resources is not always specific, as it lists the role of the staff member, and not the actual access that the staff member requires. If required, in most cases a trail of the request for user access, termination, or change cannot be retrieved.

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

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

Backup Retention Period

Perth Amboy District currently uses the Veritas backup system and AS400 scripts to manage backups. This system is configured to perform the backups in accordance with a cycle that has been determined by Perth Amboy IT staff.

Currently, only six weeks of data is available from the backup cycle. Monthly, quarterly, or annual backups are not available.

While it is important to have recent data to restore from in the case of an emergency, should information from further back be required, the current cycle

could not produce this information. For example, this cycle would not be able to produce a file that was deleted more than six weeks ago.

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

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

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

Off-site Storage for Backup Tapes

Backup tapes should be sent off site to a secure location other than the location where production servers are hosted in order to be able to retrieve data on tapes from the off-site storage location in an emergency situation. All backup tapes should be moved and stored in an off-site location that is secure and environmentally appropriate.

IT Management staff confirmed that backup tapes are not sent off site for storage.

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

It is recommended that backup tapes be sent off site to a secure location where environmental and security controls can be validated and relied upon. IT Management is aware of this risk and is working toward addressing the off-site storage issues. This off-site location could be the use of another school within the District or a school within a neighboring district.

Batch Job Procedures

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

During discussions with IT Management, it was determined that documentation relating to automatic batch jobs for data transfers between CrossPoint and Tie-Net have not been created.

Without adequate procedures detailing batch job processing, monitoring, and error management, there is a risk that these operations may not be performed properly, especially if there is staff turnover.

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

Systems 3000 Access Issue

An element of effective internal controls is the proper segregation of duties (SOD). The basis premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review, we noted that full read/write access rights to System 3000 have been granted to the Superintendent, Business Administrator, Assistant Business Administrator, and the IT Director. 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 contracts, purchase orders, and payments to vendors, the current level of access rights is a violation of SOD internal controls.

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, perform an SOD analysis within their current functions, and take documented steps towards preventing further SOD issues.

Student Activities

Overview

The Student Activities process is currently supported by the Systems 3000 application. The general activities engaged by Student Services include:

- Athletic games
- Field trips
- Fundraisers

- Concessions
- Scholarships
- Clubs and organizations

Student Activities operate as a Trust Fund, where monies are held for specific activities to benefit students. Student Activities is not a stand-alone department; roles and responsibilities of related student services process are allocated as additional responsibilities amongst District personnel.

At the High School, the Principal is in charge of student activities, and shares the responsibilities related to the scholarship, high school activities, and athletic club with a Secretary located in the Administrative Headquarters. The Principal performs the reconciliations and makes disbursements to vendors. In the other schools, the principal performs similar functions, but the schools have their own check books and are able to make payments for events themselves. All payments and checks are reviewed and signed by the Business Administrator. The Assistant Business Administrator acts as the Accounting Manager for Student Activities.

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

- Elementary and middle school activities
- High school activities

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

- Procedures as documented in policy/procedure manuals are generally followed
- Existence of bank reconciliation
- Existence of necessary approvals on expenditures
- Cash collections are logged and reconciled appropriately

- The person responsible for collecting cash for student activities from the schools is not the same person responsible for the deposits

Summary of Observations and Recommendations

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

Segregation of Duties over the Cash Deposits

The Perth Amboy High School hosts a variety of clubs and organizations, whereby there is an Advisor who manages the activities of the association. All cash receipts collected by the Advisors are either deposited by the Advisors or given to a designated business teacher for deposit. It appears that the person who collects the cash and the person who makes the deposits can be the same individual. This presents a lack of segregation of duties.

We recommend that the District designate the Advisors as persons to accept cash receipts and the business teacher as the person to deposit the monies. This segregates and clearly defines personnel roles and responsibilities in terms of handling cash.

Management Review and Approval

The Perth Amboy High School Activities Form serves to record the amounts of cash received by the respective organizations to be deposited into the High School Activities Account by the Advisor or the designated business teacher. As previously mentioned, cash receipts collected by the Advisors are usually given to the designated business teacher for deposit. From our observation, these Forms are not initialed by either the Advisor or the business teacher. Because the Form and the amounts recorded are not initialed by the Advisors, the Form may contain errors whereby the amount of cash given to the designated teacher is not consistent with the amount recorded and deposited.

We recommend that the District require the Advisor to initial the amount indicated on the Perth Amboy High School Activities Form. This allows the respective responsible personnel to verify that accurate amounts were recorded and given to the teacher who deposits cash receipts. Such measures will help minimize risk of clerical errors and inappropriate activity.

Inventory

Overview

The management of inventory and fixed assets at the District is overseen by the School Business Administrator. The District contracts with an outside company, American Appraisal, who conducts physical counts of its fixed assets annually. This contract is reviewed and renewed on an annual basis. Purchases over \$2,000 are

capitalized as fixed assets. The majority of the District's fixed assets consist of the computers located at the District's schools and the school busses and maintenance trucks kept in the central garage.

Purchases made by the District other than computers and vehicles typically cost less than \$2,000 and, therefore, are not considered fixed assets. These purchases include school supplies that are delivered directly to the schools, building maintenance supplies, and cafeteria supplies. The District owns all of its equipment rather than leasing, and there is no documentation support for the decision process on lease versus buy.

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

- Tagging Process
- Valuation
- Reconciliation

The inventory process is fully outsourced to a vendor, American Appraisals. Therefore, testing was outside of the scope of this review.

Summary of Observations and Recommendations

On the following pages we present a summary of observations and recommendations related to the inventory process. The observations were identified as a result of the Internal Control Questionnaire (ICQ) responses. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Standard Operating Procedures

Based on the review of Inventory/Fixed Assets, it was determined that the policies established are at the District level. There are no Standing Operating Procedures specific to Inventory/Fixed Assets operations and management. Also, there is no documented decision process for evaluation to replace a fixed asset.

We recommend that the District develop and implement a procedural manual specific to the Inventory/Fixed Asset process that documents all functions, authorization requirements, and good practices. Documented procedures help minimize risks of unauthorized and inappropriate activity.

Buy versus Lease Evaluation

Based on the review of the Internal Control Questionnaire and verbal inquiries with the District management we identified that management is responsible to assess the buy versus lease analysis for new fixed assets. This process of this assessment is not documented, hence we were not able to assess the decision-making process.

We recommend that the District document the decision-making process related to buy versus leasing decisions. The document should include cost-benefit analysis, conclusion, review, and approval of the Business Administrator and the Superintendent.





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



Perth Amboy Public Schools

Administrative Headquarters Building

178 Barracks Street

Perth Amboy, New Jersey 08861

John M. Rodecker
Superintendent of Schools

(732) 376-6201
(732) 376-6196 (Fax)

August 23, 2007

Ms. Katherine Attwood
Assistant Commissioner for Finance
State of New Jersey
Department of Education
100 Riverview Plaza
PO Box 500
Trenton, NJ 08625

Dear Ms. Attwood:

The Perth Amboy Public School District has been given the opportunity to respond to a Performance Audit compiled by KPMG, a vendor engaged by the New Jersey Department of Education. The reason for the Performance Audit has been attributed to the New Jersey Supreme Court, however the scope of what would eventually take place regarding the length and depth of said audit cannot be attributed to the court. School districts undergo fiscal/financial audits annually. The audits ordered by the Department of Education were unlike any audit experienced by this local district. Despite the fact that the auditors were present in the district for a period of time, in excess of 3 ½ months, Perth Amboy was given two weeks to respond to the report which totals over 364 pages. It should be further noted that the time line established for the request for information and subsequent report gave no recognition of day-to-day activities of the Business Office or its employees. Regardless of what deadlines we were facing the auditors demanded our full attention. Boxes upon boxes of materials had to be collected by district staff resulting in countless man-hours.

With the arrival of the auditors, the Business Administrator and Assistant Business Administrator spent considerable time educating the field staff in Public School Finance. It was acknowledged from the outset that the field auditors had little or no experience in conducting audits of school districts and yet they were to play a key role in what was to take place over the next 3 ½ months. Following the directive of the Department of Education the auditors requested start to finish documentation for 1000 purchase orders in specified accounts. This would include the originators requisition, the certified purchase order, the acknowledgement of receipt of goods and materials and the invoice to pay the vendor. Throughout Appendix B of this report comments were raised by the auditors with regard to the necessity of the purchase and/or the quantity ordered and/or the amount being paid. It is unclear as to how individuals with virtually

no knowledge of public school purchasing could question transaction that are routinely made not only by Abbott School Districts, but by school districts statewide. The auditors cited a lack of documentation that would explain the necessity of certain purchases, when in fact no manual put forth by the Department of Education ever required that purchase orders contain such justification language. Rather, justifications for purchases are provided to the Business Administrator through a variety of means at his disposal including verbalization. Ultimately the district is being criticized for failure to provide information that was never required in any directive that I have seen in over 30 years experience in Perth Amboy. It should further be stated that at all times district personnel were fully cooperative in providing documentation, responding to questions and sitting for interviews conducted by the audit team. Data was provided as requested on the dates outlined by the Department of Education. KPMG'S Information Technology Department apparently was not able to reconcile our records, which caused the district further man-hours to reconfigure the information.

Following identification of 1000 purchase orders selected from accounts predetermined by the Department of Education, an additional 340 were then requested at random. Auditors continued to pass judgment on the necessity of purchases in the additional sample. The onus was then put upon the district to respond to over 300 questioned purchase orders, which were determined "discretionary" or "inconclusive". Although information was provided verbally and additional documentation was supplied; it appears that the districts' response to requests for clarifications were not taken into account. Sections of this report indicated that various other activities were taking place including the evaluation of internal controls and interviews with staff, however the majority of the time was spent tracking the aforementioned purchase orders. After reviewing the report I would conclude that the findings indicate no mishandling of public funds or evidence of any misspending. Rather I would state that the findings contained on this report are not unlike findings that a similar audit would produce in any public school district in the State of New Jersey. Given the timelines involved, the qualifications of the participants and the instructions forwarded by the Department of Education, I feel that this audit should assure the Department and the public that the finances of the Perth Amboy Public School District are managed with integrity.

As the reader reviews the list of purchase orders and the comments made by the auditors it only lends credence to the procedures, which are in place in the district. Issues, which are raised by the auditors such as the necessity for ordering fundamental and necessary supplies in various areas, are almost too transparent to warrant a response. The district meanwhile stands by its responses to purchases listed in the report, which have been labeled discretionary or inconclusive. Auditor comments contained in the report only point to the lack of understanding of district functions this process has had from the beginning, not to mention the inability of those involved in the field to raise valid issues.

The following are responses to specific items raised in the report:

Framing Questions – Framing questions were never discussed or detailed to the Superintendent, Business Administrator or Assistant Business Administrator at any time during the audit. Occasionally, these questions were referred to in a generic term. KPMG field auditors told the district that

they could not share these questions with the district, as per their supervisors and the DOE.

Additional Supporting Documentation – Supporting documentation for all purchase orders selected for testing was provided to KPMG field auditors in a timely fashion. However, the auditors did not apply the information to the purchase order and the initial review comment remained unchanged.

Constant Changing of Criteria – KPMG field auditors stated that the DOE constantly changed the criteria used to review purchase orders. These changes were given to the Project Management Officer and then to the staffers with little reason as to why the changes were being made.

Audit Staff – The original manager on the engagement had no knowledge of and was 'uneducated' in how school districts operated. His decisions or reasons for audit comments were based on information from the DOE and the Project Management Officer, not on school district finance principals or audit guidelines established by the DOE. The original manager on our engagement was changed with a month left on the job. Continuity was disrupted and the management style changed.

Scope of Audit – The scope of the audit was such that findings, though satisfactorily clarified, were not be removed.

Process Evaluations – With regard to testing on the process evaluations that occurred, several comments are listed below:

Reports – Computer programs and systems are different from district to district. As such, KPMG personnel did not fully understand the systems used by the district. Constant requests were made to the district to 'rewrite' or 'reprocess' reports in a format that the auditors could understand. All information that was processed by our system, and which the districts' independent auditor reviewed and placed an unqualified opinion on, was provided to the auditors.

Workshops/Training – Two instances are noted where the auditors explanation is incorrect. (1) Lodging at Caesars – this purchase order was for lodging for the districts board members and four central administrators attending the Annual School Boards Convention held in Atlantic City. The audit report erroneously says it was a "workshop held for Business Administrators". This information was provided to the auditors, yet they chose to classify and review this purchase order incorrectly. (2) Travel to Quest Conference – 2005 – this purchase is for reimbursement for travel to the AFT Quest Conference in Washington, DC. Per a memo from the DOE in

April 2005, all travel within the Mid-Atlantic region did not need approval from the DOE. Washington DC was considered part of the Mid-Atlantic region. The district provided a copy of the DOE's April 2005 letter to the auditors and was told that the DOE responded that all travel, with no DOE approval, should be marked as anything but reasonable, regardless of the timeframe it occurred in.

Purchase Order Adjustment – All purchase orders had proper approvals. For purchase orders where the invoice received was in excess of the original purchase order, the business administrator reviewed the invoice and purchase order, approved the excess amount, where reasonable, by indicating this with a check mark and then signed the attached voucher. The district was told by the auditors that this approval did not meet the DOE criteria and therefore was to be labeled as questionable.

Internal Controls – The district acknowledges some suggestions to improve internal controls and will work internally and with our independent auditor to ensure that these controls are in place. The auditors however state that they had a 'high-level' understanding of each process, when they spent no more than a few hours with each process owner and a majority of their time reviewing purchase orders.


Buildings/Grounds – The district does not handle any construction projects in house. As an Abbott district, all construction (from start to finish) is handled by the New Jersey School Construction Corporation. The district does attend all job meetings and provides input and opinions, but all aspects of monitoring and project management are handled by the NJSCC. This was explained to the auditors and shown to them; however they chose to ignore this fact.

Payroll – The report references payroll records from 2004-2006, since then payroll input procedures were revised by the district. All payroll is approved by the Board of Education. Stipends are listed in the agenda and approved under the personnel section of the board agenda. Each payroll is approved and signed by the board president, superintendent and business administrator.

Very truly yours,



John M. Rodecker
Superintendent of Schools



Derek J. Jess
School Business Administrator/
Board Secretary

JMR/DJJ/eh

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1	111000230590300	1864505		CAESAR'S ATLANTIC CITY	\$280.00	\$420.00	Room charge for two nights at Caesar's Atlantic City		✓		The expenditure is incurred by the District Superintendent to attend the NJASA/NJSBA Annual Spring Conference 2005 at Caesar's Atlantic City from May 18 -20, 2005. Included as supporting documentation is a Registration Form that states the dates and location of event. This time and location coincides with the expense incurred. The difference in PO and payment amount is because the PO contemplated for 3 nights of hotel stay, but was manually overwritten to indicate that arrival date at hotel was May 18 2005 instead of May 17, 2005.	
2	111000230590300	1225605		CAESAR'S ATLANTIC CITY	\$4,824.00	\$4,824.00	Lodging at Caesar's palace, Atlantic City.			✓	Based on the information in the package this expense is for Business administrators lodging during the workshop. The workshop held in for Business administrators as part of their on-going job training. There was no agenda in the PO package so the it cant be assessed as essential. Further investigation is required.	As explained to the auditing team, this purchase order was for the hotel rooms for the board members (7), superintendent, business administrator, and director of human resources for the NJ School Boards Association annual conference. 10 rooms were utilized, for three nights each.
3	111000270593100	400806		FHRM, LLC	\$605,369.00	\$605,369.00	This is a premium payment for insurance for 2005-06 school year. The insurance includes Package policy, excess liability policy, auto liability, school leaders policy		✓		This purchase order is for the insurance broker that provides services and property casualty, insurance of worker compensations, theft and etc., The purchase order does not include quotes since it is a regionally approved broker. There is no contract with the broker either as this is the board approved dealer: the approval is in the board minutes. The board minutes are reviewed to verify that the broker was approved. The package includes : - excess liability - 374,007 - auto liability - 93,632 - school leaders - 36,460 - E&O - 101,270 The break down in numbers is supported by invoices and amounts to total. The package does not include the policy itself.	
4	111000230590300	485006		FRAME-TECH	\$308.00	\$308.00	The payment is for reproduced photos and photos mounted on black foam board		✓		The purchase order is for the services for reproduction of pictures. The enlarged pictures in support of district going to NJ Boards convention where they have a display booth to highlight / bring to light what is going on in the district. Further analysis of these expenditures is necessary.	

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5	111000230590200	1227205		JACOBSON, GOLDFARB & SCOTT INC.	\$610,408.85	\$674,408.85	Insurance premium payments		✓		This is for the insurance premium payment. The 64000 difference is noted on the purchase order in handwriting and according to the voucher is paid. Insurance has direct and indirect benefit to the students and faculty thus considered to be essential. There is no contract with the broker either as this is the board approved dealer: the approval is in the board minutes. The payments made are for: - Property/Liability/Equipment/EDP/Crime \$299,1100 Environmental Impairment Liability - \$9381 Primary Umbrella - \$90448 Auto Liability - \$38,689 Excess Work Comp - \$152,600 School Board E& O 46,080 The package also includes the policy reference numbers in the invoices attached	
6	111000230590300	1981305		LIBERTY BAGEL CAFE	\$359.00	\$359.00	Food and beverages at the Wilentz School for June 29, 2005	✓			PO is for assorted sandwiches and beverages. The date of the event indicates that this may be after the school year ended. Documentation did not include purpose, necessity and beneficiary of expenditure to education.	Meeting was for all district administrators and supervisors. The purpose of the meeting was to discuss the school year that just ended as well as summer activities leading to the new school year. Food which is purchased for all day meetings is to maintain continuity through a working lunch. Food is provided through a carterer who has been selected by the business office through a request for quotations at the beginning of the year. Lunch generally consists of sandwiches, cold salads and non-alcoholic beverages.
7	111000230590100	1930305		MIDDLESEX COUNTY TREASURER'S OFFICE	\$22,750.94	\$22,750.94	2005 Board of Education Election / Administrative Headquarters		✓		The invoice from the Middlesex County Treasurer's Office details that the cost for the 21,631 voters at a price of \$0.37 amounts to \$8089.89 and the Board of Election Costs (supported by another document that details breakdown of billing including polling place rental and janitors, authority to vote slips, cartage/voting machines, etc.) amounts to \$14,661.05. According to the Assistant Business Administrator the amount is for the Perth Amboy Board of Education Election paid to the county to verify, oversee, and certify results of votes.	

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8	111000230890000	1823805		PERTH AMBOY BD OF ED- PETTY CASH	\$1,365.08	\$1,365.08	Reimbursement account to petty cash account			✓	Reimbursement is for items paid out from the Petty Cash Account. Supporting documents include copies of check stubs that provide various levels of information. For example, \$100 check was written to PAHS Activities Fund Performing Arts Club for Ad - "A Christmas Carol" on 10/25/04, and a \$1,055 check was written to R. G. for Convention Reimbursement on 10/26/04. The PO package does not provide documentation to support the expenses. Due to insufficient information, the purpose, beneficiary and necessity of expenditures to education could not be assessed.	The reimbursement for R.G. was for expenses associated with the NJ School Boards Association annual conference. R. G. is a board member who registered late for the conference and had to pay for his hotel reservations because the hotel would not accept a district purchase order on short notice. The expense for the performing arts club was an advertisement in the play program - the board of education supports all activities that involve our students.
9	111000230590300	1225105		THE PROFESSIONAL DEVELOPMENT ACADEMY	\$350.00	\$525.00	New administrator academy			✓	This is the payment for the new administrators workshop. There were three participants at the academy in the Middlesex county education services academy. All of them are holding title - principle. The name of the program is "New Administrator Academy" and it is in line with the course a principal should take. Only two participants attended, therefore the invoice is only for \$350 instead of 575. Both employees are administrators and therefore this expenditure coincides with their function.	
10	111000230590300	1914105		BALLY'S PARK PLACE			This package was not provided	✓			PO package was not submitted for review	Attendance at the (New Jersey Association of School Business Officials) NJASBO enables the Business Administrator and the Assistant Business Administrator to update skills, network with peers, exchange ideas and provide dialogue for improving instructional and support services. All requests are approved by the Superintendent and Board and are content area related in accordance with Board Policy. This purchase order was provided as initially requested. It is unknown why the document was misplaced.
11	151000240300000	463206		DAY ASSOCIATES	\$150.00	\$150.00	On-site repair of the HP printer in Flynn computer lab			✓	Per representation of the Business Administrator, this expenditure is to repair a printer used in the science laboratory. Expenditure is for the normal operation of the school.	
12	151000240300000	1626505		MIDDLE STATES ASSN OF COLLEGES &	\$500.00	\$500.00	Middle States Association of Colleges & Schools Fee / Principal			✓	The invoice for this PO indicates that it is an Evaluation Preparation Fee. As per Assistant Business Administrator, the fee was for accreditation of the High School.	

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13	151000223320000	460606		YALE UNIVERSITY SCHOOL OF MEDICINE	\$1,350.00	\$1,350.00	Approval for the Gomer School Development Program to provide Whole School reform staff training to the Perth Amboy elementary schools during the 2005-2006 years at a cost in accordance with the schedule			✓	Based on the information provided by the Business Administrator the staff will receive training designed for further development of their knowledge. This would enhance the process of knowledge transfer to their student. However, the package does not supply any documentation on what is the Gomer Program, who should be the beneficiary, is this training optional or required	The Comer School Model is the whole school reform model that was approved by the NJ Department of Education. The staff members that attended this training were taught how to enhance the educational process by using the Comer Model. The beneficiaries of this training are all the employees and students in the district.
14	151000240500000	1933505		BONAO RESTAURANT	\$437.50	\$437.50	Summer School Extended-Year Program: Student Lunches for 2 days for the No. 10 School / Vice Principal		✓		The PO is for 175 student lunches per day for June 29 and 30, 2005 at a cost of \$1.25 each. The price appears to be reasonable and the purchase is documented as for the Summer School Extended-Year Program.	
15	151000240500000	1548505		GENERAL BINDING CORP.	\$1,063.12	\$1,050.00	Repair for laminator / Shull School			✓	As per Assistant Business Administrator, there is laminator in the Shull School utilized to laminate artwork of students to be hung in the school. The repair consists of \$101 for travel, \$149 for labor, and \$813.12 for two Heat Roller parts. As we cannot assess the cost of the repair in comparison to the value of the laminator, further analysis is necessary for determination.	All items that were repaired/replaced or purchased were done so because there was a need related to educational use. The laminator was repaired because it was cheaper to provide the repair than it was to purchase a new machine.
16	151000240500000	772906		HOT BAGEL EXPRESS	\$655.00	\$655.00	Continental breakfast and lunch		✓		Documentation provided does not explain purpose, beneficiary and necessity of purchase.	Food which is purchased for all day meetings is to maintain continuity through a working lunch. Food is provided through a caterer who has been selected by the business office through a request for quotations at the beginning of the year. Lunch generally consists of sandwiches, cold salads and non-alcoholic beverages.
17	151000240500000	1453705		IT'S ELEMENTARY	\$2,221.45	\$2,178.00	1100 Honor Roll Pins for the Patten School		✓		The Honor Roll pins were given to student in recognition of academic achievement. 1100 pins were ordered at a cost of \$1.80 each. The price appears to be reasonable. The Patten School has approximately 800 students. There are four marking periods a year, in which each marking period, Honor Students are awarded pins. The quantity purchased appears to be appropriate.	
18	151000240500000	1495805		LIBERTY BAGEL CAFE	\$1,010.00	\$600.00	Continental Breakfast for staff development days held at the Patten School			✓	The PO indicates that on 09/01/04, staff development day was for 100 people. The invoice states that there were 180 continental breakfasts served for \$900. The cost per person is \$5, which appears to be reasonable, but it is unclear how the expected number of staff increased by 80%. Another staff development day was held on 01/07/04 for 20 people at a cost of \$5/person. The invoice supports this number, but there is a slight difference in invoice and PO amount. It cannot be determined why this is from the documentation provided.	The staff development that took place on 9/1/04 was staff development day #1, in which all district staff are required to participate in different staff development activities. The increase in 80 staff members was for more people attending this particular staff development function.

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19	151000240500000	1454105		MUSEUM PRODUCTS	\$1,005.05	\$1,005.05	Kaleidoscopes, puzzles, pin art, tree chart, and tree rings for the Patten School		✓		The materials ordered appears to be appropriate items to be give to elementary school aged children to learn from and use in class. The prices for items are not excessive. For example, there were 1000 Kaleidoscopes ordered at a cost of \$0.73 each. Since there are approximately 800 students in the school, the quantity appears to be reasonable.	
20	151000240500000	421006		NATIONAL MIDDLE SCHOOL ASSN.	\$960.00	\$960.00	National Middle school association and exhibit. Attended by 5 employees.			✓	Documentation provided does not explain the purpose, beneficiary, and necessity of expenditure.	This was a middle school conference attended by 5 members of our middle school staff, dealing with issues that pertain to education in that setting.
21	151000240500000	377406		POSITIVE PROMOTIONS, INC.	\$862.31	\$866.25	Student of the month pins with certificate		✓		This is an incentive to promote academic excellence amongst student. The purchase order indicates that the unit price is \$1.75 .The amount is not excessive for a pin and it gives the students an incentive to excel in studies.	
22	20436100610000	961404		PREMIER AGENDAS, INC.	\$8,749.00	\$8,766.00	Agendas ordered for the students and teachers in the amount of 200 for the teachers and 1600 for the students		✓		This agendas are used as a guidance for students and teachers during lectures. The cost per agenda is \$4.80 which seems reasonable for a printed material. Agendas allow student to prepare for the upcoming learning material.	
23	151000240500000	1579905		WOODBRIIDGE DELI & CATERING	\$410.00	\$393.75	Breakfast for Parent Workshop - Meet the Administration and School Support Staff		✓		The food expenditure was primarily for parents of students, who attended the workshop. When the PO was initiated 75 parents were expected at the event. The price per individual was \$5.25 and does not appear to be excessive.	
24	111000251330000	1681905		FLEMING WHITE APPRAISALS	\$2,000.00	\$2,000.00	Regarding St. Johns Greek Catholic Church, Perth Amboy, NJ			✓	At the request of the District, vendor appraised St. John's Greek Catholic Church at 152-160 Broad Street and 157 Washington Street, Block 227, Lots2.01, 4, 5, 6, &13. Documentation provided did not explain purpose and necessity for appraisal. As per inquiry to Assistant Business Administrator, this service was requested by the District because it was considering acquiring the property for further school development.	Prior to purchasing any property, the district has an appraisal completed to determine the fair market value of the property. The district was considering the purchase of this property for the construction of a new administration building. Upon review of the appraisal, the district decided that the costs associated with this purchase were more than anticipated and therefore, the board decided not to purchase this property.
25	111000251330000	1427905		FLEMING WHITE APPRAISALS	\$2,500.00	\$2,500.00	RJB Knitting - 913 Amboy Avenue, Perth Amboy, NJ		✓		At the request of the District, vendor appraised R.J.B Knitting, 913 Amboy Avenue, Perth Amboy, NJ. Documentation provided did not state the purpose and necessity for appraisal. As per inquiry to Assistant Business Administrator, this service was requested by the District because it was considering acquiring the property for further school development. Per the Assistant Business Administration and examination of documentation, the district has subsequently acquired the property for the Early Childhood Center.	

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26	111000251340000	158406		AMERICAN APPRAISAL ASSOCIATES, INC.			Contract payment for American Appraisal, the outside vendor responsible for management of the inventory and fixed assets in the school district		✓		Expenditure is necessary to the operation of district administrative function, as it is required by GASB 34.	
27	111000251340000	420406		GRAPHICOLOR CORP.	\$4,960.00	\$24,800.00	Printing the Perth Amboy educator		✓		This is a purchase order for the graphic production company related to payments made for receiving printed Perth Amboy Educator, the district's public newsletter that informs the city of what is going on within the schools. Per the contract with the vendor, they were to provide printing of 5 issues at \$4,960 / issue, for a total of \$24,800. Per examination of bid documentation, the district received bids for this printing from three different vendors, but Graphicolor Corporation was the only bid that complied with the specifications required by the district. All bid prices received regardless of specification were similar in price. This expenditure is utilized to inform the community about happenings within the school district, and provide important information to student families.	
28	111000251340000	518106		INFOBID CORPORATION	\$5,500.00	\$5,500.00	Installation of the remote site data entry for e-bid system		✓		The e-bid system is publishing selected bids to the website from which vendors may download copies of diskettes. The vendors download their bids through a website. This is an automated process that would reduce manual labor of the administrative staff. This expenditure appears to be useful and is a good practice on the strategic level.	
29	111000251340000	721206		INFOBID CORPORATION	\$1,000.00	\$1,000.00	Link accounting module with System 3000.		✓		This is to integrate the Accounting module of the application with the core application - System 3000 to have them closely coupled. Based on the information received relating application system 3000 we can conclude that this integration is necessary to automate back office processing of the administrative procedure including accounting and A/P. Thus this expenditure is deemed ordinary and necessary for operations of the school district.	
30	111000251340000	1676005		PHILLIPS PREISS SHAPIRO ASSOCIATES, INC.	\$1,040.00	\$1,040.00	Professional services rendered in connection with this project for the month of October 2004.			✓	Documentation provided does not explain the purpose, beneficiary, and necessity of expenditure to education. The description of the invoice from vendor provides an individual's name for 8 hours at a rate of \$130. This is believed to be an employee of the vendor. The documentation does not provide what "this project" is as indicated on the invoice. This expenditures appears to be initiated for is for the administrative building.	The services rendered by the vendor were in conjunction with the construction of the districts Seaman Avenue School. The district was required to appear before the City Planning Board to explain the impact of this school on the City's infrastructure. The vendor is a professional planner who specializes in the planning of schools and their impact of the local municipality.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
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31	111000251340000	473506		SHORE POINT ARCHITECTURE, PA	\$8,165.00	\$8,165.00	This is the consulting fee for planning Long Range facilities and Concrete Spalling investigation		✓		This purchase order is for expenditure to the architect hired for a long term. This particular expense is for the professional services rendered as part of the 5 year planning process for the Perth Amboy district. This services do not include bid information as under chapter 18A professional services does not require bid process.	
32	111000251340000	1227805		TAPCO, INC.	\$3,700.00	\$14,800.00	Printing services: Educator		✓		Per representation of the Business administrator, the "Educator" newsletter is provided to the community of Perth Amboy and provides the major highlights of the school district within the latest period of time. This establishes information and communication between the district, community and students.	
33	111000251340000	65506		TENEX SYSTEMS, INC.	\$10,715.00	\$10,715.00	MAI annual software maintenance		✓		This expenditure is necessary for the operations of the school district.	
34	111000251592000	550506		ROSS HABER ASSOCIATES	\$3,000.00	\$3,000.00	Enrollment projection, update reports, meeting file, student file			✓	Per PO documentation, this purchase is for enrollment projection services provided by the vendor, including updating reports, attending meetings, upgrading the student file, and updating maps. PO documentation does not provide any further description of the services performed by the vendor. Further analysis is necessary.	The district is required by the NJ Department of Education to update their Long Range Facilities Plan every five years. Included in the LRFP is an enrollment projection which is for the next five years. This vendor was hired to perform the enrollment projection analysis, in accordance with DOE guidance, to be included in the LRFP.
35	111000251592000	734806		Newark Ledger	\$4,361.00	\$4,361.00	Reimbursement for display ads for civilian absentee and military absentee ballots for the school election		✓		This expenditure is for electing schools officials, thus needed for running administrative part of school day-to-day operations.	
36	111000251592000	221406		SOR CONSULTING ENGINEERS, INC.	\$2,000.00	\$2,000.00	Invoice for subsurface investigation report for proposed Ceres School			✓	As per Business Administrator, this is the bill for consulting services performed by an engineering company to evaluate construction of a parking lot. These services were rendered to investigate the best usage of the land provided to the district. As per Business Administrator representation the consulting services were rendered for the most efficient usage of the land. The PO package did not include the supporting documentation for this transaction that would explain why this was purchased.	The district utilized SOR Consulting Engineers to provide environmental consulting services in connection with the proposed construction of a parking lot at the Ceres School.

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37	111000251592000	651106		FLEXBEN CORPORATION	\$400.00	\$400.00	Annual renewal fee for 2006 Section 125 Premium only Plan / Administrative Headquarters		✓		Section 125 Premium Only Plan is the Districts' Cafeteria Plan provided to its employees as one of their benefits managed by FlexBen Corp. The PO is supported by a WageWorks Notice - New Invoice Remittance Instructions, a handwritten Post-It note that indicates FlexBen was acquired by WageWorks, and a W-9 Request for Taxpayer Identification Number and Certification. Pursuant to the Agreement between the Perth Amboy Board of Education and the Perth Amboy School Administrators' and Supervisors' Association, "the Board will establish an approved Chapter 125 Plan and employees may opt out of the Health Insurance Plan."	
38	111000251592000	579106		WINSTON ADVERTISING AGENCY	\$6,070.16	\$6,070.16	Employment Advertising		✓		The advertisements are in search for Math Teachers, Construction / Maintenance Worker, Teachers, and Director of Building. The amounts do not appear to be excessive. Employment advertisements in the Newark Star Ledger are one of the methods utilized by the Human Resource Department for recruiting.	
39	111000251592000	704906		AMERICAN APPRAISAL ASSOCIATES, INC.	\$18,740.00	\$18,740.00	Fixed Asset Services		✓		American Appraisals company provides services for the back office operations of the district. American Appraisals is an independent contractor company providing Accounting Services to School District. This company is also providing services to other [than Perth Amboy] districts. American Apparel is hired under the requirements of GASB 34 and support inventory and fixed assets processes for the school district.	
40	111000252330000	514506		DELL SERVICE SALES	\$4,929.00	\$5,174.00	Dell Computer services			✓	As per representation of Business Administrator the services were provided for the complete care of 100 PDA distributed to students. Based on the information provided the amount and services rendered seemed reasonable. However, the documentation provided did not include the explanation as to the reason/purpose, necessity and beneficiary of the purchase.	100 7th grade students in the McGinnis Middle School were selected to participate in a pilot program that involved the students using PDA's for classwork and homework. Each student selected was provided with a PDA and a portable keyboard so that the students could utilize the PDA during school lessons and at home to do homework. This purchase was for insurance for the PDA's. If any of the PDA's broke, Dell would repair the PDA. The cost of repairing the PDA's was cheaper than the cost of purchasing more PDA units. The beneficiaries of this purchase were the 100 students in the PDA pilot program.

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41	111000252340000	1093605		BLONDER TONGUE	\$2,000.00	\$2,000.00	Services necessary to balance Media Distribution System			✓	Based on the IT Director representation the services were provided for the broadcasting system that is utilized to broadcast video materials to the students for educational purposes. However, documentation provided does not explain purpose, necessity and beneficiary of the services purchased.	The district Safari Media System allows teachers to dial up educational videos 'on demand' to utilize in their daily lessons. The services provided by Blonder Tongue were required to ensure that the Safari System was working correctly. The beneficiaries of this expense are the students and staff. The necessity was to ensure that the system was working correctly.
42	111000252340000	520806		CROSSPOINTE, INC.	\$47,200.00	\$47,200.00	Software maintenance renewal. Annual support per contract			✓	PO for purchase of CrossPoint Software Applications. PO package does not include signed legal agreement between CrossPoint and Perth Amboy Superintendent for services / products provided, but refers to the one received when the application was purchased. Per inquiry of Director of IT, this PO is for the purchase of a new student information system for the entire school district. This automated system allows teachers to keep track of student grades, attendance, discipline, contact information, etc. This system provides the district with an efficient way of school organization. Per analysis of the contract documentation, the contract was signed by district officials and the amount was the same as on the PO. One of the contract clauses states that requirement for the annual maintenance. This expenditure is essential for operations of the application and therefore essential for education	
43	111000252340000	1009505		EMTEC, INC.	\$13,016.67	\$13,016.67	ACAD 1 year maintenance renewal for Desktop / Server for 2000+ users / High School			✓	Quotation provided for the service indicates that it is for \$14,200. Invoice reflects \$14,200 as well, but was manually overwritten to indicate \$13,016.67 and that \$1,183.33 pertains to PO #9499-04. Documentation provided does not explain purpose and necessity of expenditure. The amount of users that the PO is for appears to be appropriate to the number of students in the High School. Also attached is Symantec's offer of an updated version of Symantec AntiVirus Enterprise Edition. PO references State Contract #A81212, but this was not provided for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time.	The necessity of this expenditure was to provide maintenance for the computer servers located at the high school which are utilized by the students and staff at the high school. By renewing the maintenance policy, the district ensures that any problems that arise will be corrected quickly and efficiently. State contracts may be found at the following website http://www.state.nj.us/cgi-bin/treas/purchase/awards.pl

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44	111000252340000	116106		THE MCS GROUP, INC.	\$21,051.00	\$21,051.00	This PO is for the services to provide hardware and software for the high school IBM equipment.			✓	There is a full package purchase order for provision of the hardware and software services for IBM equipment. The software and hardware are used as supplemental materials to excel academic knowledge of the students. Documentation regarding the usage of the IBM hardware and software is stored separately from the PO and was presented for review at the additional meetings by the IT Director. This equipment is used to support computer operating rooms for students and therefore deemed essential. The package did not include documentation indicating that the old equipment was fully depreciated and needed replacement.	Per auditors discussion with the Director of IT, this proprietary service was purchased in accordance with the district's three year technology plan, which is submitted to the state. MCS is a certified solutions provider of IBM products. Services purchased through MCS support the IBM equipment that the district has on hand.
45	111000252340000	1873305		SAGEBRUSH CORP.	\$3,600.00	\$3,600.00	Spectrum CIRC/CAT Support / High School		✓		PO is for Spectrum CIRC/CAT Support for the term 07/01/05 - 06/30/06 in the Ceres, Patten, No.10, Flynn, High School, Wilentz, Shull, and McGinnis Schools. As per Assistant Business Administrator, the software is utilized to keep inventory of books for each of the school's libraries.	
46	111000252340000	1577705		SUN TRUST	\$3,000.00	\$3,000.00	Local Hosting of Content (MPEG) of unitedstreaming for the High School		✓		Services provided were for the 04/05 school year. PO is supported by a letter from Discovery Communication Inc. introducing the new Discovery Education business unit and how it is helping bring a greater impact on education through content distribution in any format. The letter also indicates that payment should be sent to Sun Trust. Also in the PO package is a Proposal for Perth Amboy School District regarding unitedstreaming with options and the corresponding rate. Unitedstreaming is a learning resource based on digital videos from Discovery Education. The PO indicates that the option of local hosting of content was chosen. The content and nature of the product appears to benefit students and contains educational value.	
47	111000252340000	1009405		SURF CONTROL, INC.	\$23,618.83	\$23,618.83	Copyrighted software for the High School		✓		The PO is for software of Surf Control Web Filter and Email Filter, Web and Email Filter Maintenance, Web URL Category List, and Anti-Spam Agent for 2,300 users. The items are generally internet and email security software and the amount of users indicated seems appropriate to the number of students in the High School. Services are for 11 months starting July 2004.	
48	111000252500000	1984305		BINGHAM COMMUNICATIONS, INC.	\$15,336.00	\$15,336.00	Labor and materials necessary for Intercom/PA console replacement at the Flynn School / Director of Buildings and Grounds			✓	PO is for replacement of Intercom / PA system for the James Flynn School. It is supported by a signed copy of a vendor proposal (Quote #05-1080) which details the items that were furnished and installed. Documentation does not state the purpose and necessity of replacement. As per Assistant Business Administrator, the old system broke and was not fit for repair.	The intercom system was repaired because it broke and an operable system is essential to the safety and security of the building.

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49	111000252500000	1897005		BLONDER TONGUE	\$800.00	\$800.00	Balance Headends at the Perth Amboy High School, McGinnis, Shull, Flynn, Patten, Ceres, and Wilentz Schools			✓	The PO is for balance headends. The invoice provides a description of TSG-FS1 Full Day; Technical Services; May 2005. Documentation provided does not explain necessity of purchase. As per District response, the vendor services and adjusts headends that relate to the media systems. It makes audio video systems in classroom possible. Service included re-tuning of headends, in which there are seven headends in district and usually adjust frequencies every 6 months.	These items were balanced to support the educational use of the media retrieval system that the district has installed in our schools. This system allows teachers to provide 'on-demand' educational videos and lessons to their students at a moments notice. The re-tuning of the head ends allows the media retrieval system to function efficiently and to provide the students with what they need to help them understand the lessons that are being taught. The students are the beneficiaries of this purchase.
50	111000252500000	697706		DELL SERVICE SALES	\$10,916.00	\$10,916.00	Extension for warranty for laptops on the Wilentz school laptop cart as per the attached quote			✓	This purchase order is to cover the costs of the extended warranty for another 2 years. As per discussion with the IT Director it was indicated that this expense was for the laptops used by student and that require regular maintenance. Documentation provided does not explain purpose, beneficiary and necessity of purchase.	Each school within the district has portable laptop carts which can be utilized in every classroom or space within the building. The extended warranty was purchased to ensure that the laptops would be in good working order for the students. It is cheaper to purchase the extended warranty than it is to purchase new laptop computers. The beneficiaries of this purchase are the students of the Wilentz School.
51	111000252500000	480506		DISCOVERY EDUCATION	\$4,800.00	\$4,800.00	Discovery education		✓		This is for providing on-line discovery education for students in the district. This functionality is similar to the on-demand services. This is the annual fee for the services rendered	
52	111000252500000	415506		EMTEC, INC.	\$1,200.00	\$1,200.00	Data communication engineer services			✓	This is for providing engineering services to the school district under the state contract. Documentation provided does not explain the purpose, beneficiary and necessity of expenditure to education.	The engineering services that were provided were for the installation of wireless access points in the districts schools. In order to allow our students and staff to have access to the districts network, when using the wireless laptops and pda's, the district needed to install wireless access points. Beneficiaries of this purchase are the students and staff of our district and the necessity of the expenditure was - if the district did not provide this wireless access, the wireless laptops and pda's would not function and the students would not be able to use them.

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53	111000252500000	1096105		FARONICS TECHNOLOGIES	\$13,724.95	\$13,724.95	Software purchase			✓	This is purchase, maintenance and educational expense for deep freeze software. Documentation provided does not explain the purpose, beneficiary and necessity of expenditure to education.	This software keeps the district computers in a constant 'system restore or safe mode' of operation. Translated - no matter what a student or teacher attempts to install on a computer, the computer will always revert back to the district's configuration, thus ensuring that nothing will be compromised. The beneficiary of this purchase is the district.
54	111000252500000	1280105		INTEGRATED CUSTOM SOFTWARE	\$12,400.00	\$12,400.00	Copyrighted software / High School			✓	The purchase includes FormSprint Complete package, nine form designs, PDF conversion utility, and enhanced product support for the period 07/21/04 - 07/20/05. The PO is supported by a vendor price list and an unsigned order agreement. Documentation provided does not explain the purpose and necessity of expenditure to education. As per Director of Technology, the items are utilized by the administrative offices in support of their functions. They are utilized to translate data from IMB generic reports to generate graphics enhanced reports and/or templates and can write PDFs as well.	The software that was purchased allows the district users to convert information into a pdf format, which makes the documents easier to read and understand. By utilizing this software, the district is able to provide information to readers in an easier to understand format.
55	111000252500000	717706		IVYN P. MOLINA	\$269.24	\$269.24	Soln expert annual education			✓	This purchase order is to reimburse the employee from IT department who purchased a technical support lecture on Adobe design application software. Per Business Administrator, since support was provided as an urgent matter and over the phone, this employee had to charge the expense on his own card and then reimbursed later through the Purchase Order. The adobe design is used in schools for educational purposes. Documentation provided does not explain purpose, beneficiary and necessity of purchase.	The employee is the information technology technician for the Administration Building and the Richardson School. The purpose of the expenditure was to provide technical service to the district on the Adobe products that the district had purchased. The beneficiaries are the employees of the district who utilize Adobe for the production of the school calendar, Educator newsletter and other district publications. Since Adobe would not accept a purchase order, the necessity of having the employee pay for the service was imperative to the operation of the continued support.
56	111000252500000	771506		NETWORKS & MORE! INC.	\$11,362.00	\$11,362.00	Software installation: Secure School - One Appliance			✓	Per representation of the IT Director this is network firewall filter to execute spam control and parental controls on the internet and intranet access. This is a stated regulated enforcement for all schools that provide control over the children access to internet sites. The students are the direct beneficiaries of this software control. Documentation provided does not explain the necessity of expenditure, as documentation did not provide reason for replace current firewall.	The purpose of this software is to filter out all spam and inappropriate material that is sent through email and the internet so that the students and staff are not subjected to this type of material in an educational setting. The firewall filter was replaced with a newer filter, which is more effective in prohibiting spam from reaching our students and staff.

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57	111000252500000	619606		NOVUSOLUTIONS	\$2,900.00	\$2,900.00	Software maintenance			✓	The purchase order is for to NOVOSOLUTIONS to provide upgrade and scheduled/unscheduled maintenance of the software provided. As per representation by IT Director the software is used by teachers to produce webcontent and thus communicate with students: Home works, curriculum and etc. However, documentation provided does not explain the purpose, beneficiary and necessity of expenditure.	The purpose of this software is to allow the teachers to produce their own webpages on which they post their daily assignments, homework, and other information which is relative to the class lessons. The software also provides maintenance to the district's website and the individual school's webpages. The beneficiaries of this purchase are the students, staff and public who view our websites. The necessity of this expenditure is to provide our students with a way to get their homework and class notes when they are out sick.
58	111000252500000	414806		PLATINUM COMMUNICATIONS	\$21,268.00	\$21,268.00	Cable installation for schools to provide communication			✓	This purchase order package is for installation of the cables to provide various communication services for schools in the district. This provides the back office infrastructure for administrative and allows communication of all independent entities of the district into one network. The contract was reviewed and it indicated that the network is to be built in order to support day-to-day operations of the school district. I.e. communication of each instance of System 3000 application implemented on the premises of the District. Documentation included in the PO package did not incorporate explanation for the upgrade and as such need further analysis	The purpose of this purchase was to ensure that the district's schools were able to communicate with the districts technology center and all the supplemental software that is necessary for the day to day operations of the school district (crosspointe, systems 3000, email, etc.) The district installed additional cable to handle the upgrades to our equipment and the additional servers and end-user machines that were installed.
59	111000252500000	1623505		SEAGULL SOFTWARE SYSTEMS, INC.	\$1,980.00	\$1,980.00	Annual subscription to J Walk Developer Support for the Perth Amboy High School			✓	PO for annual subscription of J Walk Developer Support for the 04/05 school year. Documentation provided does not explain purpose and necessity of expenditure to education. As per inquiry to the Assistant Business Administrator, the J Walk application converts DOS like menus to more user-friendly graphic user icons. The Accounting and Payroll Departments was using the older version of Tenex, which had the DOS like menus appearance, before they converted to Systems 3000. However, the Human Resources Department was using a newer version of Tenex, that had a Windows like appearance. To make the systems more consistent with each other and more user-friendly, the District utilized the J Walk software. The PO is for technical support of the software.	The purpose of this purchase was to provide a conversion from DOS to a windows based model for the software that the district was using fro accounting and payroll software. The software provided a more 'user-friendly' version of the software.
60	111000252500000	1790305		SURF CONTROL, INC.	\$32,647.70	\$32,647.70	Maintenance renewal of Surf Control Software / High School			✓	The PO is for Surf Control Web and Email Filter, SurfControl Web and Email Filter Maintenance, Web URL Category List, and Anti-Spam Agent for 2300 - 2600 users. The products are generally for internet and email content security. The quantity of users these products are for appear to be appropriate to the number of students in the High School. Services are for the period of May 2005 to June 2006.	

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61	111000251592000	775706		SYSTEMS 3000	\$32,500.00	\$32,500.00	Fund accounting software - System 3000			✓	This purchase order is for System 3000 fund accounting installation, licensing and training. Inventory of the charges is provided in the purchase order package. System 3000 automates administrative functions of the district employees including academic staff. This expenditure is therefore considered essential. The documentation provided did not explain the necessity for replacement of the old application.	Per auditors comments, if the purchase is considered essential, why is it not marked as such? This purchase was for the provision of new accounting software, training for all personnel and systems licenses. The district was the only district in New Jersey that utilized tenex and as such the district did not have any support from the company since tenex was based in PA.
62	111000252500000	1672605		TOTAL VIDEO PRODUCTS, INC.	\$5,990.00	\$5,990.00	Educational Starter kit for Scala program			✓	Per representation of the IT Director this purchase is for the multimedia software that allows for the broadcasting of data to the subscribers. Based on the information allocated to the PO package this software allows for the playback of the information requested. Documentation provided however, does not explain the purpose, beneficiary and necessity of the Scala Program.	This purchase is for multimedia software that allows for the broadcasting of data to subscribers. It also allows for the playback of the information requested.
63	111000252500000	606406		TOTAL RECALL CORP	\$1,877.50	\$1,877.50	Installation of the server in the Ignacio Cruz center			✓	This purchase order is to install Velocity (a server management program). Per Director of IT department, the services rendered included reinstallation of the old version of the server monitoring software and included deleting the old version and installing the new one. Documentation provided does not explain the purpose and necessity deleting and reinstalling the Velocity program.	The velocity software was installed incorrectly by the vendor who the NJSCC purchased the services from. The system was not functioning properly and the vendor who installed the software was non-responsive to the district's phone calls. Therefore the district hired their own vendor to correct the problems we were having. The first attempt to correct these problems resulted in a re-installation of the original software. The reinstallation did not correct the problems and the vendor had to install a newer version of the software which worked and enabled the vendor to correct the problems.
64	111000252500000	553306		WILDPACKETS	\$3,670.00	\$3,670.00	Purchase of software and maintenance from Airo Preek NX			✓	This purchase order is to provide for installation and maintenance of software called AiroPeek NX. The package includes the request for the installation and maintenance of this soft to the vendor. Documentation provided does not explain the purpose, beneficiary and necessity of expenditure.	The purchase is for software and maintenance for airopeek nx. The beneficiary is the school community.
65	111000261420000	325906		A.N.A. PAINTING CORP.	\$7,974.00	\$7,974.00	Repair damage caused by water leakages. Scrape all loose paint. Plaster as necessary and apply finish coats.			✓	This is to repair the administrative building. Although the repairs are directed to the Administration building, they are needed for normal day-to-day operations of the District.	

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66	111000261420000	1996805		AMBOY LIGHTING COMPANY, INC.	\$1,084.34	\$1,084.34	Parts for the copy machine outlets and outside lighting / Director Buildings & Grounds			✓	The PO is supported by four invoices each detailing the items that were shipped to different schools. One of the four invoices does not contain the ship to school location. The part that was ordered was a H-DT Appleton. As per District response, new copy machines had different configuration set ups. New machines had different plugs, so it was necessary for the new receptacles. The documentation provided did not explain the necessity of this purchase.	The purpose of this purchase was to purchase new electrical outlets and fuses associated with the purchase of new copiers. The new copy machines required a different electrical outlet and a higher voltage from the electrical panel. The necessity of this purchase was to make sure that the proper electrical specifications were being followed with the installation of the new copy machines.
67	111000261420000	1807105		AMERICAN PAINTING CONTRACTORS	\$3,500.00	\$3,500.00	Installation of wood chair rails and corner protectors at the McGinnis School / Director of Buildings and Grounds		✓		The invoices for this PO indicate that the vendor supplied and installed wood chair rails in 14 classrooms and supplied and installed 48" corner guards in 29 classrooms at the McGinnis School. As per District, both wood chair rails and corner guards are installed in the classrooms to prevent chairs from damaging walls.	
68	111000261420000	484006		ANNESE MECHANICAL INC.	\$26,900.00	\$26,900.00	Hot water tank replacement at McGinnis school.			✓	As per representation of the district the hot water heater was damaged beyond repair. Documentation provided, however, does not explain necessity a new water heater vs. repairing the existing one.	All items that were replaced were done so because of safety reasons. It is more economical to replace a damaged water heater than to repair it. The water heater that was replaced was over 10 years old and as such, was unable to be repaired.
69	111000261420000	690706		BCK CONSTRUCTION	\$70,130.00	\$70,130.00	Emergency Snow Removal Services for the entire school district during 02/12/06 - 02/15/06 / Asst. Bldgs/Grds			✓	This purchase order is for the emergency snow removal for the entire school district for the period of 2-12-06 to -2-15-06. As per representation of the Business Administrator the amount of snow was out of ordinary condition. The school did not bid on any vendors. We, therefore, cannot assess whether the amount paid was reasonable.	This service was rendered from 2/12/06 - through 2/15/06 for the purpose of assisting the district with snow plowing, salting and snow removal. The district's snow removal team was overwhelmed with the amount of snow that accumulated, and therefore the district had to hire an outside contractor to assist in the above-mentioned services. Emergency services are not required to be bid.
70	111000261420000	1807405		BEST ACCESS SYSTEMS(NO)	\$18,464.74	\$18,464.74	Labor and materials necessary to install panic devices / Flynn School / Director of Buildings and Grounds			✓	The PO is for fire door panic device replacements and installation at various locations in the Flynn School. Documentation provided does not explain the necessity of replacing the existing panic devices. Documentation did not explain the reasons the old devices needed to be replaced. PO is supported by quote #0205-6.	The reason that the door hardware was replaced was because the existing hardware was damaged and posed a safety problem. The district replaced the existing hardware because the hardware could not be repaired.
71	111000261420000	709506		BINSKY SERVICE	\$6,985.00	\$6,985.00	Valve replacement at the McGinnis School / Asst. Bldg/Grds.			✓	The PO is supported by Quote No. E-276-06, Replacement Circuit Setters / Cooling Tower Piping, which details the work to be performed for complete installation. As per inquiry to Business Administrator, there was a broken valve to the Cooling Tower. The valve allows water to flow through the HVAC system to regulate temperature in the building. The replacement appears to be necessary for the maintenance and operation of the school.	

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72	111000261420000	730706		NONE GIVEN	\$3,196.00	\$2,950.00	Removed old stairway doors and installed new stairway fire doors			✓	Per representation of the Director of the Facilities , stairway fire doors are needed for security of the occupants (pupils), thus the students are direct beneficiary of such installation "Documentation provided does not explain the necessity of expenditure, as the reasons for replacing the existing fire doors were not provided.	The existing fire doors were damaged and not up to the current building code in effect by the State of NJ. The doors were replaced to bring the district up to code and to provide for the safety of the students and staff of the school.
73	111000261420000	1818405		CORBYS ASSOCIATES, INC.	\$13,505.00	\$13,505.00	Labor and materials for bleachers at the Perth Amboy High School Gymnasium		✓		Supporting documentation includes letter from vendor that indicates that an inspection was conducted by the vendor and a list of recommendation for fixes was included in the letter, with a quoting of price. A written note on the letter from an individual to Director of Buildings & Grounds dated 01/29/05 states that the bleachers are original and beginning to really breakdown. The maintenance expenditure appears to be appropriate for student safety and facilities repair.	
74	111000261420000	524106		CROAT & NAP, INC.	\$12,650.00	\$12,650.00	Installation of three low profile rooftop air intake hoods to replace three existing damaged hoods			✓	The repairs appear to be ordinary and necessary for the school operations.	If necessary and ordinary - why are they not listed as essential?
75	111000261420000	459206		CROAT & NAP, INC.	\$5,000.00	\$5,000.00	The payment is for the replacement of three mixing valves including all necessary piping. Replacement of one broken thermometer.			✓	As per representation of the Business Administrator repairs are necessary for the proper operations of the boilers in high school building. No additional documentation was included in the documentation provided regarding: the purpose of mixing valves and why were they replaced	Per discussion by the auditors with the Director of Buildings and Grounds, the work performed was to allow water to flow to/from the schools heating systems to/from the classrooms and offices. The heating systems are constantly running and as such, the parts that go with it, such as mixing valves, need replacement when they break.
76	111000261420000	533406		DA-LOR SERVICE COMPANY, INC./ DALSCO	\$1,896.00	\$1,896.00	Payment for repair services		✓		This purchase order is for repair of 108 chairs, used by students, as part of the yearly maintenance program.	
77	111000261420000	244606		EDDIE O'S PLUMBING & HEATING LLC	\$11,500.00	\$11,500.00	Installation of a new 150 Gallons hot water heater			✓	This expense is for replacement of the old leaking hot water boiler in the school. Documentation provided does not explain necessity a new water heater vs. repairing the existing one.	The replacement of the water heater was done so because of safety reasons. The high school water heater that was replaced was 20 years old and as such was well beyond it's useful life. The provision of water to schools is a safety issue and must be fixed as soon as possible.
78	111000261420000	432006		EDDIE O'S PLUMBING & HEATING LLC	\$4,408.48	\$4,408.48	Labor and materials for plumbing work. The invoices bear the details o the work performed		✓		According to the description in the invoices, this expenditure was incurred for the high school leaking of pipes. Repairs are ordinary and necessary for the operations of the school.	

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79	111000261420000	1513505		ELECTRONIC RISKS CONSULTANTS, INC.	\$225,827.00	\$225,827.00	Equipment maintenance insurance program for the 2004/05 school year for the District's equipment / Administrative Headquarters			✓	The Equipment Maintenance Insurance Program agreement between the District and vendor was provided for review. Under the statement of work in the agreement "The Contractor shall furnish all labor, material, equipment, and services requested for Equipment Maintenance Insurance Program for the 2004-2005 School Year for the District's Equipment pursuant to ER7829469 dated 8/30/04". Under the contract price in the agreement, "The Board shall pay the Contractor in current funds, the sum of Two Hundred Twenty Five Thousand, Eight Hundred Twenty-Seven Dollars, and Zero Cents (\$225,827.00)". Also presented was a letter from the District awarding the contract to the vendor. Documentation does not include a list of the District equipment covered. Expenditure needs further analysis.	The vendor covers equipment owned by the district as indicated in the agreement. This includes copiers, printers and laminators. The information was available.
80	111000261420000	459506		FLEETWASH, INC.	\$780.00	\$780.00	Washing services of the side street			✓	This PO is for payment of the side street cleaning near the school buildings. The expense is around \$65/hour not to exceed 12 hours in the row. The package does not indicate which schools have been cleaned. However, based on the invoices in the package related to other Purchase orders it appears that the contractor services all of the schools in the district that require cleaning from gum.	
81	111000261420000	1948205		TG ELLIOTT ASSOCIATES, INC.	\$885.00	\$885.00	Service to batting cage for the High School / Director of Buildings and Grounds			✓	The PO is for maintenance services to the batting cage which includes inspection, minor adjustments as needed, tighten loose hardware, replacement of missing hardware and lubrication. These services are necessary to the maintenance of athletic equipment utilized by students.	
82	111000261420000	477106		W.W. GRAINGER, INC.	\$1,259.00	\$1,259.00	Lift delivery			✓	As per representation of the Business Administrator this purchase order is a payment for delivery lift at the High School. This lift is used by the maintenance team to help avoid heavy lifting while working with TVs, AC and etc. Documentation provided does not explain the necessity of expenditure, as the reasons for purchasing a new lift was not provided. Documentation as to lifts on hand was also not provided.	The item purchased was utilized by the maintenance department to assist in repairing/replacing items that cannot be reached with a ladder, such as light bulbs, fixtures, etc. Prior to this purchase, the district had one lift, which broke and was not able to be repaired.
83	111000261420000	564406		HANDI LIFT SERVICE CO., INC.	\$1,470.00	\$1,470.00	Lift repair			✓	This purchase order is for a lift repair pursuant the request received from McGuiness School. The work included lift nut assembly, safety nut upgrade and auto lube. According to the PO the lift is located on school premises.	

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84	111000261420000	812006		HENNING BUILDING SUPPLY	\$1,164.00	\$1,164.00	Supplies		✓		This appears to be a number of different supply items of hardware. This vendor is used to replenish inventory of multipurpose hardware. Hardware ordered appears to be necessary for operations of school. The list of purchases included, PVC, nails, staple-gun and supply of staples and etc.	
85	111000261420000	783906		KING HIGH GARAGE INC	\$35,124.00	\$35,124.00	April bus repair		✓		Schools are using buses for transportation of students who live remotely from the location, thus the students are the direct beneficiary of this expense. The documentation provided details the bus repairs. There are 65 invoices each containing a detailed description of the work performed by repair shop.	
86	111000261420000	828106		SANFORD LEVINE & SONS PACKAGING CORP	\$3,811.00	\$2,954.00	Boxes for the entire district			✓	Documentation provided does not explain purpose, beneficiary and necessity of expenditure to education.	The items purchased were cardboard packing boxes which were utilized by the staff at the McGinnis and Shull Schools. The district reconfigured these schools to become grades 5-8 and as such, teachers were transferred between buildings. The boxes that were purchased were used by the teaching staff and the custodial staff to package items that needed to be moved from one school to the other. Other boxes were used by staff throughout the district to store records from the prior year in accordance with NJ Records Retention guidelines.
87	111000261420000	700406		M-P ELECTRICAL CONTRACTORS, INC.	\$6,200.00	\$6,200.00	Parking lot repairs		✓		This expense is to cover the cost of the ballasting and relamping of the parking lot pole fixtures at the Flynn school. This repairs appears to be necessary for operations of school as the spot is used by the faculty, staff and student parents.	
88	111000261420000	484606		ROBERT B. MYERS CO., INC.	\$2,838.00	\$2,838.00	Refreshing the gymnasium and auditorium stage wood floors		✓		The purchase order is for refreshing wood floor in the high school girls gymnasium. This includes dry screen and gym floor. This is applied in worn out areas. Expenditure appears necessary for the operations of school.	
89	111000261420000	737806		NATURAL GREEN LAWN CARE	\$7,372.00	\$7,372.00	Field remediation to the high school practice field		✓		Expenditure is necessary for operations of school.	
90	111000261420000	1790005		O.K. ELECTRIC SUPPLY CO.	\$2,251.85	\$2,251.85	Electrical supplies for the District / Director of Buildings and Grounds		✓		The PO is for electrical supplies shipped to the Administrative Headquarters which include cables, fiberglass fish tape, cable cutters, amongst other materials. The items appear to be utilized in the normal course of maintenance of facilities. The PO is supported by a quotation from the vendor.	
91	111000261420000	812306		PREVENTIVE MAINTENANCE ROOFING, INC.	\$2,806.00	\$2,806.00	Preventative measures (labor and materials for roof leaking)		✓		Expenditure is necessary for operations of school.	
92	111000261420000	554706		RARITAN BAY CONTRACTING	\$7,050.00	\$7,050.00	Caulking at the Wilentz School and the Administrative Building		✓		Caulking work was performed at the Wilentz school for window sills, and at the Administrative Building for perimeter A/C units. Expenditure is necessary for operations of school.	

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93	111000261420000	1540505		SAFETY TECHNOLOGY INTERNATIONAL, INC.	\$2,402.45	\$2,528.00	Stopper II w/ Horn Flush Mount for the Shull School / Principal		✓		In this PO, 27 of the Stopper II items were ordered. These items are safety plastic covers around fire alarms sounding system.	
94	111000261420000	812406		RUSSELL-REID	\$675.00	\$675.00	Emergency charges		✓		The charges for the fuel for the school buildings for the emergency generators.	
95	111000261420000	1769005		J.A. SEXAUER INC	\$1,468.38	\$1,468.38	Parts for all schools / Maintenance / Administrative Headquarters		✓		The tools and parts that were ordered include 12 Sloan Repair Kits for Closet Stop, 12 Zurn Aquavantage Urinal Kit, 12 Zurn Aquavantage Closet Kit, and 12 urinal diaphragms and wax, amongst many others. The items appear to be utilized in the maintenance operations of all schools. The quantity ordered appears to be appropriate as there are 12 buildings under the management of the District.	
96	111000261420000	1947905		SHAW'S COMPLETE SECURITY	\$538.00	\$538.00	Service and parts for the Flynn School / Director of Buildings and Grounds		✓		The invoice states that at the Flynn School there was a problem with the electric strike handle on another door. The services performed were surface mounted electric strike for rim panic devices. This appears to be a repair service to a panic device on one of the doors at the school and was necessary in terms of safety.	
97	111000261420000	484706		SIMPLEXGRINNELL LP	\$390.00	\$390.00	Fire alarm repair		✓		This purchase is for repair of fire alarm at Flynn (building/school). Repair charges include: - alarm and detection regular labor - alarm track charge The purchase order does not segregate for each of the labors performed.	
98	111000261420000	506506		STANLEY SECURITY SOLUTIONS	\$10,057.24	\$10,057.24	Panic alarm replacement			✓	This purchase order is to cover expenses for the installation of panic alarm devices in McGuinness School. These devices are for safety of the students and the faculty, however, documentation provided does not explain the necessity of replacing the existing panic devices. Documentation did not explain the reasons the old devices need to be replaced.	Per conversation with the Director of Buildings & Grounds, the panic hardware needed to be replaced because the existing hardware was damaged by the students in the building.
99	111000261420000	812706		TOTAL RECALL CORP	\$744.00	\$744.00	Water damage timer board		✓		This is for the administrative building at Perth Amboy. The invoice included in the package explains in details the extent of work performed to repair the timer board by the contractor under this purchase order.	
100	111000261420000	661006		TRANE	\$3,465.00	\$3,465.00	Cooling tower repair in the Schull School building		✓		The services rendered included removal of the existing level of probe assembly and installation of the new probe assembly in accordance with the quotation.	
101	111000261420000	400106		TRANE	\$3,900.00	\$3,900.00	Installation of drift eliminators			✓	Documentation provided does not explain the purpose, beneficiary and necessity of expenditure.	A drift eliminator is a component of a building's cooling/mechanical systems. A well designed and well fitted drift eliminator can greatly reduce water loss and the potential for legionella or other chemical exposure.

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102	111000261420000	1981005		TRANE	\$20,700.00	\$20,700.00	Labor and materials necessary to rebuild chiller at Patten School		✓		PO is for rebuilding of chiller. The chiller works in relation to the HVAC system of the school. It is supported by unsigned copies of a proposal from vendor (Quotation No. SB2939) which details job specifications. Per examination of BID #05-21, Service, Inspection and Maintenance of Trane H.V.A.C Systems, Trane did provide the lowest bid against one other bidder.	
103	111000262300000	222706		ADT SECURITY SERVICES	\$5,266.79	\$5,266.79	This payment is to security agency (ADT) for the monitoring services as part of the annual contractual agreement		✓		This expense is to provide security for the students and administration. The contract was reviewed and the payments coincide with the contract clauses.	
104	111000262300000	483906		ADT SECURITY SERVICES	\$1,000.00	\$1,000.00	Security cameras installation.		✓		As per representation of the District this was charged for the additional security cameras in different locations. ADT is operating under general (frame) contract and additional services are charged on time-material basis. The cameras were installed at Flynn school.	
105	111000262300000	1806705		A & D INDUSTRIAL & MARINE REPAIR CO.,INC	\$690.00	\$690.00	Labor and materials for installation of a Taco Pump at Patten School and purchase of a new Armstrong Power Frame for the Administrative Headquarters / Director of Buildings and Grounds		✓		As per District response the taco pump is vital equipment used in circulation of hot water around the buildings. This pump was ordered and installed in replacement of an old, worn pump that had broken. The order for the Armstrong Power Frame indicates on the invoice that it is utilized in relation to hot water service that replaced the old and not functional. Expenditure is necessary for the operations of the facilities.	
106	111000262300000	1598005		A.N.A. PAINTING CORP.	\$2,650.00	\$2,650.00	Labor and materials necessary for exterior painting at the Flynn School		✓		In the description of the invoice provides information that at the Flynn School there were peeling metal decorations. The vendor scraped, sanded, applied primer and enamel to various metal decoration fixtures. The work appears to be appropriate and necessary for the maintenance of school facilities.	
107	111000262300000	1607305		ABSOLUTE COMFORT, INC.	\$2,500.00	\$2,500.00	Repairs to the Air Conditioning unit at the High School Date Center		✓		The invoice states that there was a complaint of computer room A/C, above 95 degrees, found maintenance men by-passed system 200 panel due to broken sensor on panel, found compressor busted internally and wasn't pumping. The invoice includes description of work done to fix problem. The invoice was dated in October of 2004. In response to inquiry regarding timing, Assistant Business Administrator stated that the air conditioning in the computer room regulates the temperature to keep the computers from crashing easily.	
108	111000262300000	359706		ACTION ELEVATOR, INC.	\$1,657.50	\$1,657.50	Elevator repair services provided by the vendor for the administrative building elevator		✓		The construction services for an elevator in the building. Expenditure is necessary for operation of District.	

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109	111000262300000	1427105		ACTION ELEVATOR, INC.	\$8,400.00	\$8,400.00	Preventative maintenance for the 2004-2005 school year on hydraulic elevators for the Perth Amboy High School, McGinnis School, Shull School, Ceres School, Patten School, Wilentz School, and Administrative Headquarters		✓		The PO is supported by an Elevator Service Agreement with the vendor. The expenditure is necessary due to maintenance and safety requirements. The PO is supported by four months of invoices.	
110	111000262300000	436506		AHERA CONSULTANTS INC.	\$700.00	\$700.00	Air monitoring including microscopy analysis		✓		The cameras are installed at the high school building. This is for student benefit and therefore is considered to be beneficiary.	
111	111000262300000	1713105		ALEMAN CARPET	\$2,183.31	\$2,183.31	Carpet installation for the administrative building / Director of Buildings and Grounds			✓	Invoice is for moving furniture (\$200), installation of new carpet and removal of old carpet in room #201 (\$1,983.31). Due to lack of information regarding the size of area in which carpeting was installed, we cannot determine the reasonableness of its price.	This installation of carpet was for the offices of the Directors of Buildings & Grounds, Food Service and Security. The existing carpet that was replaced was over 10 years old. The size of the floor space that the new carpet covered was 35x25.
112	111000262300000	637206		ALLIANCE COMMERCIAL PEST CONTROL, INC.	\$1,750.00	\$1,750.00	Bird service at Admin bldg pursuant to invoice		✓		This service is required to be provided to schools even as pre-emptive measure. All buildings are attended by bird control. Expenditure is necessary for operation of administrative staff that supports schools	
113	111000262300000	1607505		ALLIED FIRE & SAFETY EQUIPMENT CO.	\$7,875.00	\$7,875.00	Annual Alarm Inspection and Smoke Detector Tests for Shull, Flynn, Patten, Ceres, No. 10, and McGinnis Schools and Annual Sprinkler Inspections for Patten, Shull, McGinnis and Flynn Schools		✓		PO is for inspections and tests related to fire detection and safety equipment. Supporting documentation include Fire Alarm Inspection Proposal and signed copy of letter of acceptance.	
114	111000262300000	1552605		CHRIS ANDERSON ROOFING	\$3,768.00	\$3,768.00	Roof repairs		✓		PO is for roof repairs. At the Wilentz school, the vendor investigated roof leaks in three different areas and made repairs to open counter flashings and the metal coupling. At the Patten School, the vendor removed old flashings by door and skylight, installed new veral and counter flashings, caulked everything and cleaned roof. The work done is appropriate for maintenance of facility purposes.	
115	111000262300000	1354605		AUTOMATIC TEMPERATURE CONTROL SERVICES	\$11,300.00	\$8,500.00	Repairs to the HVAC in the library and TV Studio at the High School / Administrative Headquarters		✓		PO is for HVAC repairs to the Library and TV studio at the High School. Expenditure is necessary for operation of school.	
116	111000262300000	365006		AVAYA, INC.	\$68,463.12	\$5,075.51	Telephone supply and Maintenance on district telephone System including merlin system at the TM Paterson school		✓		Expenditure is necessary for the operations of the District. The sum in the purchase order differs from the one on the invoice as this PO is for more than one month.	

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117	111000262300000	754406		BCK CONSTRUCTION	\$24,462.50	\$24,462.50	High School Practice Field			✓	As per representation of the Business Administrator the dirt from main football field was put it on practice field b/c there was drainage problems on that field before practice field is where all outside teams practice. Documentation provided does not explain the purpose, beneficiary and necessity of expenditure.	The existing football field was replaced with artificial turf through an NJSCC project. The dirt that was excavated from the football field was used to correct drainage problems that existed on the practice field behind the high school. The practice field is used for track/field practice and meets, football practice, gym classes, rotc drills and marching band practice. By utilizing existing dirt to level the practice field, the district was able to use an existing resource and the beneficiaries are the students of the high school.
118	111000262300000	1552405		BCK CONSTRUCTION	\$1,050.00	\$1,050.00	Labor provided in connection with removal and disposal of a concrete bench at the McGinnis School and removal, disposal, and replacement of four plywoods at the No. 10 School		✓		As per District response, the McGinnis school had concrete benches. The truck drivers from a district vendor ran over and damaged two of these benches and made them unsafe so they had to be removed and disposed for student safety.	
119	111000262300000	563506		BINGHAM COMMUNICATIONS, INC.	\$2,155.00	\$2,155.00	Communication system repairs			✓	As per representation of the Business administrator this is for work related to the public paging system (intercom) Documentation provided does not explain the purpose, beneficiary and necessity of expenditure.	The repair of this intercom system was related to a safety issue at the elementary school level. The schools utilize the public paging systems for daily announcements, emergency situations and to inform the students where they need to be for dismissal. The beneficiary of this purchase is the students at the school.
120	111000262300000	1622205		BUILDINGS TECHNOLOGY GROUP	\$1,613.00	\$1,613.00	Changes to the control system at the Ignacio Cruz School		✓		The PO is for changes to the control system at the Ignacio Cruz Early Childhood Center. It is supported by a proposal from the vendor which outlines the scope of the proposal as 1) Modify database and graphics to delineate actual room number signage versus blueprint room numbers currently used and 2) Add Hand-Off-Auto switches on the face of the control panel in the boiler room to allow a manual start of the boilers. The proposal is signed and dated by the Director of Buildings and Grounds. As per Assistant Business Administrator, the initial design of the numbering system of rooms in the Ignacio Cruz School had no sequential order. This service was requested to correct that.	
121	111000262300000	96706		BUTLER ENGINEERING ASSOC, INC.	\$12,500.00	\$12,500.00	Air conditioning inhibitor and biocide service for the 2005-2006 school year (2005). State contract #A87579.		✓		The maintenance has provided to schools air conditioning systems under the state contract A87579.	

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122	111000262300000	397906		CARPET CARE PLUS	\$15,267.00	\$15,267.00	Carpet cleaning for Schools: Ceres Wilentz Patten Flynn St. Mary Shull McGinnis		✓		The service is performed on the annual basis.	
123	111000262300000	1734005		CENTRAL BOILER REPAIR CO., INC.	\$1,641.25	\$1,641.25	Repairs and maintenance for the High School and the Edward J. Patten School		✓		For the High School, the expenditure is for labor, materials, and equipment to check pressure level in heating system, drained expansion tanks to level, checked feed water valves, and others. For the Patten School, it is for service to check the burner unit on heating boiler. These expenditures appear to be necessary for maintenance of school facilities during the normal course of business.	
124	111000262300000	326406		S.A. COMUNALE CO., INC.	\$3,675.00	\$3,675.00	Labor and materials necessary for Fire Sprinkler testing pursuant to the quotation dated 7/13/05		✓		This is for security of the students and therefore is essential for the educational purposes	
125	111000262300000	476806		COSKEY'S ELECTRONIC SYSTEMS	\$330.00	\$330.00	This is for the labor fees necessary to repair Master Clock		✓		Expenditure is necessary for operations of school.	
126	111000262300000	603206		CROAT & NAP, INC.	\$4,802.60	\$4,802.80	Repair and Maintenance labor and materials / Administrative Headquarters		✓		The supporting documentation include invoices and work paper that includes the parts/description and work performed at various buildings within the school district. One of the transactions was for removing and replacing a scanner and fire eye and checking system operation at the Perth Amboy High School. The scanner and program card were materials used and 2.25 hours of an individual's time was used. As per District response, the work perform was related to boiler repairs needed to heat the building.	
127	111000262300000	70706		CROAT & NAP, INC.			This is a purchase order to pay for the services provided by a maintenance company to furnish a Boiler to replace a leaking boiler according to bid specification.			✓	As per representation of the Business Administrator the leaking boiler has to be replaced to provide heating to a building of Flynn School. However, there was no documentation provided that indicated that the boiler was broken and needed to be replaced.	Per conversation with the Director of Buildings & Grounds, the purpose of this expenditure was to repair a leaking boiler at the Flynn School. The cost of the repair was much less than the cost to replace the boiler, and as such the boiler did not need to be replaced. The beneficiaries of this expenditure are the students and staff of the Flynn School. Documentation regarding the need for this repair can be found in the Director of Buildings & Grounds office, as this information is not required by statute to be incorporated into the purchase order.
128	111000262300000	1808005		CROAT & NAP, INC.	\$7,515.38	\$7,515.38	Labor and materials at the Ceres School and the High School		✓		At the Ceres School, work was performed due to detection of gas smell from two burners. At the High School, a boiler's safety popped off. It required materials that amounted to \$6865.38 with one part covered by warranty, and 11.25 hrs of labor for \$568.75, with 2.5 hrs covered by warranty. The expenditures appeared to have been incurred as a result of maintenance and safety requirements.	

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129	111000262300000	1710005		CULLEN ASSOCIATES INC.	\$4,527.57	\$4,527.57	Pump repair for labor and materials in the High School		✓		The labor and parts purchased is in relation to a repair of a water pump. One of the transactions states Shop labor to rebuild 60 HP Aurora Pump Rotating Assembly with new sleeves, bearings, seals, gaskets, and hardware. The expenditure appears to be for maintenance during the normal course of running a school facility.	
130	111000262300000	1768705		CULLEN ASSOCIATES INC.	\$900.00	\$900.00	Parts for hot water pump		✓		The parts ordered were spare motor, spare seal kit, and spare shaft sleeve for the hot water pump in the High School. The expenditure appears to be for maintenance during the normal course of running a school facility.	
131	111000262300000	828206		DA-LOR SERVICE COMPANY, INC./ DALSCO	\$2,257.00	\$2,257.00	Labor and material for what appears to be some kind of automotive machinery.. It does not specify what is the machinery in particular.			✓	Documentation provided does not explain the purpose, beneficiary and necessity of expenditure.	Per the invoice that was submitted with the requested information, the purpose of these repairs was to install a new compressor, rebuild a motor and add refrigerant to the hvac units in room 209 at the Ceres School. The beneficiaries of this repair are the students and staff that utilize room 209. The necessity of the expenditure was for health and safety reasons.
132	111000262300000	1850805		DA-LOR SERVICE COMPANY, INC./ DALSCO	\$697.00	\$697.00	HVAC Repair			✓	The job description appears to be for servicing HVAC. PO has related job descriptions and list of particular tasks executed as part of the project. Each line item is priced by labor and by spare parts The PO documentation does not include information as to why the services were performed	Per discussion with the Director of Buildings & Grounds, the repairs to the HVAC system were needed to ensure that the system was running properly.
133	111000262300000	367106		DEPENDABLE MULCH SALES	\$14,334.00	\$14,334.00	Mulch of the entire district 6 locations. Locations are not specified.			✓	As per representation of Business Administrator mulch is utilized at the school's playgrounds to provide for the children's safety. Documentation provided does not detail the locations that the purchase was delivered to. We, therefore, cannot assess the expenditure was for the benefit of District.	The purchase of mulch is for the safety of our students who use the playgrounds at our schools. The mulch was delivered to Patten, Ceres, Flynn, Wilentz, Peterson and the Water Stadium playground.
134	111000262300000	1950105		D'ONOFRIO & SON, INC.	\$2,590.00	\$2,590.00	Landscaping Services for the High School and the Ignacio Cruz School / Director of Buildings & Grounds			✓	The landscaping services provided to the Ignacio Cruz School was for rake out and remove all rocks left on lawn areas around school to allow for lawn cutting without incident. For the High School, services were to cut back overgrowth along track to keep it from growing out over the track and for dumping. The maintenance of school lawns and practice fields are necessary component of upkeep of facilities for student use.	
135	111000262300000	1950005		D'ONOFRIO & SON, INC.	\$5,245.00	\$5,245.00	On demand landscaping to the Washington Street Lot / Director of Buildings & Grounds			✓	The PO is for landscaping services to the Washington Street Lot, which includes removal of grass and weeds from area, lightly grade area to remove large piles and gulleys, top soil over graded area, hydro seed/fertilizer and dumping. As per Assistant Business Administrator, this lot is a Ceres School vacant property that belongs to the District. The District is responsible for its maintenance.	
136	111000262300000	399206		D'ONOFRIO & SON, INC.	\$4,750.00	\$4,750.00	Mulch for all schools pursuant to the proposal			✓	Expenditure is necessary for operations of school.	

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137	111000262300000	64806		DORON PRECISIONS SYSTEM, INC.	\$3,493.00	\$3,493.00	This is the contract for preventative maintenance of the driving simulation system. The contract is signed for two calendar years, therefore the number on the purchase order bears '06 at the end of it.		✓		The software is utilized by the school to provide simulation of the driving condition for the students who are preparing for the test drive. It simulates the real life situations, much like a computer game. This software prepares student to be better drivers.	
138	111000262300000	223006		EMR POWER SYSTEMS, LLC	\$512.00		This is a purchase order to pay for the services provided by a maintenance company to conduct preventative maintenance and inspection for emergency generators for the 2005-2006 school year.		✓		The services are provide for the maintenance of the emergency generators. Expenditure appears to be necessary for the operation of school.	
139	111000262300000	1943705		EMR POWER SYSTEMS, LLC	\$3,724.76	\$3,724.76	Labor and materials for the Wilentz School / Director of Buildings and Grounds		✓		The PO is related to a service call at the Wilentz School. There is no statement of what problem was experienced, but there is a Service Report from the vendor that details the description of services performed as replace batteries and fuel activator and located test switch. As per District, the generator at the Wilentz School shorted and would not work, therefore a service call to the vendor for repair was necessary.	
140	111000262300000	1515405		EDDIE O'S PLUMBING & HEATING LLC	\$2,129.25	\$2,129.25	Various maintenance and repair work that required labor and materials for the Ceres School and the High School		✓		The work completed was supported by the vendor Work Order / Invoice forms and the amounts matched the PO. In one of the transactions, invoice reads that cap of old h & c lines to showers and reroute lines with ball valves in crawl space. For this work 5.5 hrs of labor at a cost of \$605 and \$265 worth of parts were used. As per District response, the hot and cold water lines to gym showers had installed shut off valves (ball valves) so whole building did not have to be shut down.	
141	111000262300000	317406		ELECTRONIC RISKS CONSULTANTS, INC.	121047.46 10290.32	121047.46 10290.32	Equipment maintenance insurance program for the 2005/06 school year			✓	The purchase order has 242094 amount and the invoices have 121,047 two payments which amounts to the number on Purchase Order. The purchase is for the insurance and maintenance of the electronic equipment located in schools. The equipment is used by the students and therefore they are the direct beneficiaries. This is an essential purchase There were no insurance policy attached to the Purchase Order. The documentation did provide details of the equipment insured	The vendor covers equipment owned by the district as indicated in the agreement. This includes copiers, printers and laminators. This information was available.
142	111000262300000	349906		ELITE TREE SERVICE	\$8,540.00	\$8,540.00	Purchase order for the services by a gardening company to cut down dead trees and trim bushes.		✓		Expenditure appears to be necessary for the operations of the District. This work was performed at Flynn School	
143	111000262300000	1608405		FEDERAL FIRE PROTECTION	\$1,700.00	\$1,700.00	Repair leaking fire pump at the Wilentz School		✓		The PO appears to be necessary for the maintenance of the fire sprinkler system in the school. PO is supported by proposal of work to be performed and other terms and conditions, signed by the Director of Buildings and Grounds.	

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144	111000252500000	1897005		FIRE & SECURITY SPECIALISTS, INC.	\$1,137.00	\$1,137.00	Alarm repair at the Flynn School / Director of Buildings and Grounds		✓		The PO is for alarm repair at the Flynn school which involved replacement of two motion detectors. The PO was made in the amount of \$1,137 and the invoice reviewed was for \$537. The PO is supported by a form that appears to be a work order. It details the work performed, materials used, and that the warranty had expired on 08/28/1997. Expenditure appears to be necessary for operations of school.	
145	111000262300000	223106		FIRE SECURITY TECHNOLOGIES, INC.	\$14,497.00	\$14,497.00	The fire alarm inspection testing for the year ending in 2006.		✓		The documentation indicate that labor performed was to inspect and certify fire alarm system as required by provision of the New Jersey uniform fire code. This purchase order is deemed essential as it provides safety for students and staff	
146	111000262300000	423306		FIRE SECURITY TECHNOLOGIES, INC.	\$3,250.00	\$3,250.00	Conduct annual monitoring of the fire alarm system.		✓		The documentation in the package includes location (buildings) of the work performed and the list of issues revealed during the work performed. It also indicates what labor has been executed in order to have the issues resolved. This is essential as it provides security for the students.	
147	111000262300000	841304		FLANAGAN'S INC.	\$355.00	\$355.00	Winterization of irrigation for Albert Waters Stadium		✓		This service is used to blow air through the sprinkling system before winter to ensure that this it dry and that the ice would not break any of the pipes. This is essential purchase for maintenance of the gardens and the sport-fields.	
148	151000222800000	145406		ABC UPHOLSTERY	\$2,340.00	\$2,340.00	52 seats reupholstered / Library Media Center			✓	PO for 52 seats at the Shull School Library Media Center at \$45 / seat. Per inquiry of the BA, these seats needed to be reupholstered because they were very old and the upholstery was cracking. Per further inquiry of the BA, it cost far less money to reupholster these chairs than to buy all new chairs. No documentation is available containing an explanation of the need for this purchase. The documentation also does not list repairs per chair. Timing of purchase appears correct, as it this work was performed over the summer while the Media Center was not in full-use. Amount per chair does not appear excessive.	The purchase was for the recovering of chairs in the Shull School Media Center. The existing chair coverings were removed and replaced with new material. The reason for this expenditure was that the chairs, in their existing condition, were not safe for students to use.
149	111000221800000	769206		AKJ EDUCATIONAL SERVICES, INC.	\$480.47	\$480.47	RIF Contract #NJ705M / Flynn School		✓		PO for purchase of various book titles according to RIF Contract # NJ705M for the school library. Per examination of RIF Contract, these books are provided to the District at significant discounts. Book titles are for elementary school children and appear to have educational value. Per inquiry of the BA, these books were purchased toward the end of the school year in May so that they could be given to students for summer reading. PO amount is not excessive as the average price per book set was approximately \$15.00, and the amount of books purchased exceeded 800 books. This purchase is for the benefit of student education.	

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150	111000221800000	1901805		AKJ EDUCATIONAL SERVICES, INC.	\$540.24	\$540.24	Wilentz School Book Purchase / Librarian		✓		PO for purchase of various book titles according to RIF Contract #NJ705L for the Wilentz School Library. Per examination of RIF Contract, these books are provided to the District at significant discounts. Book titles are for elementary school children and appear to have educational value through examination of book titles. Per inquiry of the BA, these books were purchased toward the end of the school year in May so that they could be given to students for summer reading. PO amount is not excessive as the average price per book set was approximately \$17.00, and the amount of books purchased was about 900 books. This purchase is for the benefit of student education.
151	111000221800000	1601405		AKJ EDUCATIONAL SERVICES, INC.	\$1,526.52	\$1,526.52	Flynn School / Purchase of Various Elementary School Books including Spanish Books		✓		PO for purchase of various book titles including elementary Spanish books and early chapter books. Purchase of books is for the Flynn School library. Book titles are for elementary school children and appear to have educational value through examination of book titles. PO amount is not excessive as the average price per book set was approximately \$19.50, and the amount of books purchased exceeded 800 books.
152	111000221800000	1803805		AKJ EDUCATIONAL SERVICES, INC.	\$95.50	\$95.50	Peterson School / 5 sets of Freddie Books for a total of 50 books		✓		PO for purchase of 5 sets of "Freddie Books" kindergarten books for the Peterson School. Total number of books purchased was 50 at \$1.91 / book. Amount is not excessive and these books provide educational value to kindergarten students.
153	111000221800000	831206		ALICE MOKAR	\$246.80	\$246.80	Reimbursement for mileage from January June 2006		✓		PO for mileage reimbursement for travel between various Perth Amboy Schools as well as other school districts. PO package contains detailed breakdown of mileage driven, but does not contain an explanation / reason for each trip due to the high volume of necessary trips throughout this time period. Per inquiry of district management and analysis of HR documentation, Alice Mokar is the Director of Nursing and Physical Education for Grades K-6. As such, she is required to travel to various district elementary schools, and to attend meetings in other school districts that are relevant to her job responsibilities. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.

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154	111000221800000	1988005		ALICE MOKAR	\$200.99	\$200.99	Mileage Reimbursement		✓		PO for mileage reimbursement for travel between various Perth Amboy Schools as well as other school districts. PO package contains detailed breakdown of mileage driven, but does not contain an explanation / reason for each trip due to the high volume of necessary trips throughout this time period. Per inquiry of district management and analysis of HR documentation, this employee is the Director of Nursing and Physical Education for Grades K-6. As such, she is required to travel in to various district elementary schools, and to attend meetings in other school districts that are relevant to her job responsibilities. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.	
155	111000230890000	165906		AMERICAN ASSOCIATION OF	\$366.00	\$366.00	Superintendent/ Active Member Dues for American Association of School Administrators		✓		PO for active member dues for Perth Amboy Superintendent for the 05/06 School Year. Per examination of the Superintendent's employment contract with the district, these AASA member dues are to be paid by the district. Membership in this association coincides with the Superintendent's duties and responsibilities within the district.	
156	111000221800000	1991605		ANN HANDERHAN	\$1,126.11	\$1,126.11	Mileage Reimbursement for Special Services for period of 9/04 - 6/05		✓		PO for mileage reimbursement for travel between various School Districts across the state during the 04/05 school year. Amount is not excessive, and PO package contains detailed breakdown of mileage driven. Per inquiry of the BA, this employee works within the Special Services Department, and is required to travel to various areas within the State of New Jersey as part of her job responsibility. Per the BA, the PA School District sends special needs students to special out-of-district schools if their needs cannot be addressed through PA District resources, and at times this employee must travel to these schools in order to check-up on these students. Per examination of HR Employee Data, this employee works within the Special Services Department. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.	
157	111000211800000	164506		ARCH WIRELESS	\$322.70	\$350.00	Special Services / Service Agreement for 5 pagers		✓		PO for service of 5 pagers for the 05/06 school year in the Special Services Department. Per inquiry of the BA, the personnel within the Special Services Department are given pagers because many times they must travel to various district schools and to schools outside of the district as well, and the District must be able to get in touch with them at any given time. Per the BA, pagers are utilized because cell phone service is much more expensive. The amount for this service for an entire year is not excessive and the use of these pagers are important to the Special Services Department job function.	

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158	111000221800000	1384805		ASCD	\$79.00	\$79.00	High School		✓		PO for membership in the Association for Supervision and Curriculum Development. The membership is for the Supervisor for Language Arts & Social Studies for grades 7 - 12. As such, membership in this Association appears to be reasonable given this employee's roles & responsibilities within the district. Program Code on the PO is stated as 100 but should be 1000.	
159	111000270890000	735906		BARBARA SULLIVAN	\$445.00	\$445.00	Pupil Transportation Conference Reimbursement		✓		PO for reimbursement of employee hotel and travel expenses for a Transportation Conference / Equipment Show in Atlantic City for 3 nights. Attendee is the Director of Transportation for the District, and as such attendance at this event appears reasonable and beneficial to the Transportation Services Department of the District. PO Package includes invoice from Hotel and Mileage Reimbursement form. Per examination of the agreement between the PA BOE and the PA School Administrators' and Supervisors' Association, this Supervisory is entitled to reimbursement of these expenses from the BOE. Amount is not excessive related to this 3 night stay.	
160	111000230890000	1890905		BARBARA SULLIVAN	\$412.35	\$412.35	Conference Reimbursement			✓	PO for reimbursement of employee hotel and travel expenses for a Transportation Conference / Equipment Show in Atlantic City for 3 nights. Attendee is the Director of Transportation for the District, and as such attendance at this event appears reasonable and beneficial to the Transportation Services Department of the District. PO Package includes invoice from Hotel and Mileage Reimbursement form. Per examination of the agreement between the PA BOE and the PA School Administrators' and Supervisors' Association, this Supervisory is entitled to reimbursement of these expenses from the BOE. Amount is not excessive related to this 3 night stay. PO contains no approval signature from the district purchasing agent or any other official.	The conference and related costs were board approved.
161	151000240800000	990504		BLOOMFIELD DRAPERY CO., INC.	\$2,620.80	\$2,620.80	Shull School		✓		PO for fire retardant shade cloths for 91 doors at Shull School to be installed. Amount for each shade (\$29) is not excessive. Installation of these fire retardant shades is for the safety of district students and personnel.	

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162	111000223800000	736006		BRUCE NORMANDIA, ED. D.	\$1,600.00	\$1,600.00	Payment for Mentoring Services for District Supervisor at district's contractual rate.			✓	PO contains Mentoring Program Agreement between NJ DOE and Perth Amboy School District for the mentoring of a district employee, who had accepted employment that requires school administrator certification. PO package does not contain invoice for hours charged to this Program by the Mentor. Additional documentation includes Board Meeting Minutes dated 08/04/05 indicates Board Approval; Agreement between the BOE of the City of Perth Amboy New Jersey and Perth Amboy Federation / AFT Local 857, AFT, NJSFT, AFL-CIO that indicates Teacher Mentor Rates is \$1600 per school year; State of New Jersey Standard Residency Agreement; School Administrator Residency Program Formative Evaluation Form; and documented objectives.	Mentoring services are charged a flat fee rate for each individual.
163	111000219800000	1545705		CARMEN RIVERA	\$251.62	\$251.62	Mileage Reimbursement 04/05 School Year			✓	Reimbursement for teacher driving to student homes for instruction for the period of September 2004 - April 2005. PO package includes detailed breakout of mileage traveled. Reimbursement amount is not excessive as it covers the entire school year. Home instruction is utilized to benefit district students that are unable to get to school and for students that need extra help with their studies.	
164	111000219800000	1987305		CHRISTINE HAUN	\$201.33	\$201.33	Mileage Reimbursement			✓	Reimbursement for teacher driving to student homes for instruction for the period of January 2005 - June 2005. PO package includes detailed breakout of mileage traveled. Amount is not excessive in relation to the time period of travel reflected. Home instruction is utilized to benefit district students that are unable to get to school and for students that need extra help with their studies.	
165	111000221800000	689106		CONTENT PARTY RENTALS, INC.	\$850.00	\$850.00	White Chairs, Tables, Plastic Table Covers and Skirts / Perth Amboy High School			✓	PO for 70 White Chairs and 70 tables, as well as 40 Plastic Table Covers. PO package does not provide reason as to why these items are being rented, and as such no conclusion can be reached regarding the benefit of this purchase to the school district. Nearly identical PO from approximately the same time last year was for the High School Career Fair.	Each year the high school conducts a 'career fair' where business people spend a day at the high school and speak to the students about their careers and what is needed in order to be successful in the business world. The rental of the tables and chairs is utilized by the high school in setting up the career fair in the gymnasium. The district does not have enough portable tables and chairs to be utilized for this function. The beneficiaries of this purchase are the students of the high school, as the students make contacts with business people and gain valuable insight to what each person does and what will help the student in their pursuit of further education and job skills.

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166	111000221800000	1812505		CONTENT PARTY RENTALS, INC.	\$829.00	\$829.00	White Chairs / Plastic Tables Rentals for Career Fair at High School			✓	PO for rental of 70 white chairs and 70 tables, as well as 40 plastic table covers for the High School Career Fair on 4/20/2005. This purchase is for the benefit of district students. Purchase appears questionable due to the fact that Perth Amboy District property could have been utilized to accomplish set up for the Career Fair.	Each year the high school conducts a 'career fair' where business people spend a day at the high school and speak to the students about their careers and what is needed in order to be successful in the business world. The rental of the tables and chairs is utilized by the high school in setting up the career fair in the gymnasium. The district does not have enough portable tables and chairs to be utilized for this function. The beneficiaries of this purchase are the students of the high school, as the students make contacts with business people and gain valuable insight to what each person does and what will help the student in their pursuit of further education and job skills.
167	151000240800000	480206		CTP SOLUTIONS	\$3,446.04	\$2,910.00	High School / IT Personnel			✓	PO for purchase of Pressure Seal Report Card Forms for High School. PO states purchase of 60 cartons at \$48.50 each, but invoice has total shipment of 66 cartons at the same price. Each carton contains 1,000 individual forms for a total of 66,000 individual forms. During the 05/06 school year, the high school had a student enrollment of approximately 2,000. PO package does not address the need for this bulk purchase. As such, the amount for this purchase may be excessive.	The purpose of this purchase was to provide report cards for the entire student population of the district. With approximately 10,000 students, a bulk purchase of report cards was needed for the entire year. Extra report cards are utilized in case of misprints, computer errors, lost report cards, etc.
168	151000218800000	708206		DINOSAURS ROCK	\$1,500.00	\$1,500.00	School Assembly at Ceres School (3 Performances on 5/15/06)		✓		Invoice describes a Fossil Adventure Presentation with exhibit and fossil dig. Includes 1 take-home fossil per child. This assembly appears to be educational and is for the benefit of Ceres School students.	
169	111000230890000	1088205		DIVERSITY COUNCIL OF KEAN UNIVERSITY	\$250.00	\$250.00	Membership for Diversity Council 2004-2005		✓		PO for membership dues to the Kean University Diversity 2000 Council, part of the Holocaust Resource Center, for the 2004-2005 School Year. Membership is for the benefit of the entire District and its students. Examination of the council's membership list indicates that over 50 NJ school districts participate in the council.	
170	151000218800000	1831105		DOMINOE'S PIZZA	\$285.00	\$285.00	Pizza for Perfect Attendance for Standardized Test Reward / Shull School		✓		PO for 38 pizzas and 32 sodas in celebration of student perfect attendance reward for Standardized Testing Period at Shull School. The documentation does not indicate the number of students attending venue. However, total amount is not excessive, and the students of Shull School benefit from this incentive award.	
171	151000240800000	1551005		EARTHCAPADES	\$400.00	\$400.00	Assemblies / Waste Reduction Production		✓		PO for two assemblies covering the subject of waste reduction performed at Wilentz School (Grades K-4). Amount is not excessive in relation to the number of children attending assembly. From the title, assembly appears to have educational value.	

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172	111000221800000	524706		EDUCATION DEVELOPMENT CENTER, INC.	\$2,400.00	\$2,400.00	Membership dues for one member to the Urban Spec. Ed. Leadership Collab. From 11/1/05 - 10/31/06 / Special Services		✓		Membership dues for one member from the Special Services Department in the Urban Special Education Leadership Collaborative for 11/1/05 - 10/31/06. Membership appears reasonable due to the function a Special Services Department provides within an urban district such as Perth Amboy.	
173	151000223800000	561106		ELISABETE F. MAZZEO	\$541.29	\$541.29	Reimbursement for Professional Development Days 10/25/05 - 10/26/05			✓	PO for reimbursement of expenses incurred related to attendance at an NJSBA workshop. Per inquiry of District management, for this particular workshop, Perth Amboy had a booth set up where this employee and others provided lessons to attendees regarding how children within the school district utilized computers to engage in effective learning techniques. Per inquiry of the BA, it is common for Abbott School districts and vocational schools to have learning booths set up at these workshops. Reimbursement is mostly for food, mileage, and lodging for a one night stay. Lodging charge for one night was \$174.50, which appears to be reasonable. PO package also contains receipts for meals at two restaurants for approximately \$21.00 / meal. Amount per meal appears to be excessive.	The amount reimbursed per meal was for the meal for two people. The teacher who was reimbursed for the meals purchased meals for herself and another teacher and was reimbursed for both meals.
174	151000222800000	1305005		EMANJ/JACKIE GOULD	\$50.00	\$50.00	EMAnj Membership Renewal / Librarian		✓		Renewal of Educational Media Association of New Jersey Membership Renewal for Librarian at Wilentz School for 04/05 school year. Expense amount is not excessive and the membership is relevant to this employee's duties as a librarian.	
175	151000240800000	422206		ENCORE PERFORMING ARTS, INC.	\$825.00	\$825.00	Assemblies / The Science of Magic / Wilentz School		✓		PO for two performances of The Science of Magic at Wilentz School on 12/12/05. Assembly is for the benefit of all students grades K-4th at Wilentz School. Amount is not excessive in relation to the number of children attending assembly. From the title, assembly appears to have educational value.	
176	151000240800000	422106		ENCORE PERFORMING ARTS, INC.	\$1,125.00	\$1,125.00	Assemblies / Crabgrass Puppet Theatre Mr. Finch's Christmas Carol / Wilentz School		✓		PO for two performances of a Christmas Carol Show at Wilentz School on 12/12/05. Assembly is for the benefit of all students grades K-4th at Wilentz School. Amount is not excessive in relation to the number of children attending assembly.	
177	111000221800000	89106		FORUM THEATRE	\$184.00	\$250.00	Tickets to Beauty & the Beast Performance / Patten School			✓	PO for 19 student tickets to see Beauty and the Beast Performance @ \$11.00 / ticket. PO package contains no description from teachers regarding how this performance will benefit students educationally. Similar PO packages contain request forms filled out by teachers explaining educational value. As such, the educational value of this trip cannot be ascertained. This trip is for the benefit of district students and the amount is not excessive.	The purpose of this trip is to expose younger students to the performing arts so they will gain an appreciation for this means of artistic expression.
178	111000221800000	89606		FORUM THEATRE	\$187.00	\$264.00	Field Trip to Jack & the Beanstalk performance / Flynn School		✓		PO for field trip to see a performance of Jack & the Beanstalk for 17 summer school attendees at \$11 / ticket. PO package contains formed filled out by teacher that describes the educational value of this trip. The trip directly benefits students that went on the trip and the amount is not excessive.	

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179	151000223800000	1548605		GLASS GARDENS INC.	\$1,275.53	\$1,800.00	Refreshments for 10 Workshops / Shull School	✓			PO for Refreshments for After School Ventures Training (10 Workshops). There is no discussion on what these workshops are or who is involved. As such, no educational value can be ascertained from the given information.	Whole School Reform Model used by Shull, McGinnis and High Schools as required by Supreme Court. Training is necessary and on-going.
180	111000213800000	476006		GO PROMOS	\$108.20	\$86.03	27 Nurse's Safety Pens & Key Ring Lights		✓		PO for purchase of nurses safety pens & key ring lights for nurses at all district schools. Amount of purchase is not excessive and the supplies purchased enables nurses to appropriately tend to district student needs.	
181	111000223800000	634806		GWEN CERASOLI	\$33.33	\$33.33	Reimbursement for Refreshments for Fundamentals of Teaching Reading Course - Fall Semester			✓	PO for reimbursement of purchased refreshments for a "Fundamentals of Teaching Reading" course during the fall semester. PO package contains all receipts for purchase of food & beverage. As per District explanation, this is an in district course for newly hired staff who are required to participate. It allowed for refreshments to be purchased as it is after school for two and half hours - 6 sessions. A learning plan roster for this event verifies that there were 19 attendees. Amount is not excessive, but this purchase does not appear to be essential to the success of the reading course.	The district provides food/refreshments to keep staff in the building during training/staff development programs. The provision of refreshments, allows the attendees and presenter to be fresh and to contribute to the workshop in a consistent and clear manner.
182	151000240800000	1494705		HERBERT L FARKAS COMPANY	\$3,708.52	\$3,708.52	McGinnis School / Principal / Work surfaces			✓	PO for Fabric Panels and Work surfaces. Descriptions within Per inquiry of the BA, Fabric Panels are purchased to provide cubicle privacy and sound proofing. Documentation does not provide an explanation of where these items will be used, and by whom they will be used.	The district provides food/refreshments to keep staff in the building during training/staff development programs. The provision of refreshments, allows the attendees and presenter to be fresh and to contribute to the workshop in a consistent and clear manner.
183	111000221800000	735606		HOT BAGEL EXPRESS	\$50.00	\$50.00	Language Arts Workshop for 40 people - Bagels			✓	PO for Language Arts Workshop breakfast for 40 attendees. Amount is not excessive in relation to number of attendees, but the breakfast does not provide educational value. Per inquiry of the Business Administrator, the school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off-site meal breaks.	The district provides food/refreshments to keep staff in the building during training/staff development programs. The provision of refreshments, allows the attendees and presenter to be fresh and to contribute to the workshop in a consistent and clear manner.
184	111000223800000	770406		HOT BAGEL EXPRESS				✓			PO package was not submitted for review	Purchase order was provided as initially requested. It is unknown why auditors misplaced this document.
185	111000221800000	778206		ILLUSION ENGRAVED	\$600.00	\$672.00	Certificates of Achievement with names for Honor Roll Students		✓		PO for Honor Roll Student Achievement Certificates. 300 Certificates were purchased for \$2.00 each. Purchase is not excessive in relation to number of students will benefit from this award.	
186	111000223800000	1701305		ILLUSION ENGRAVED	\$172.80	\$172.80	Coasters for Project TELL Celebration			✓	PO for 12 coasters at \$14.40 each for Project TELL Celebration. The purchase seems questionable as to its usefulness. The purchase is for Project TELL, under which twelve staff members were honored for achieving a Bilingual degree. The purchase is a faculty incentive that appears to be reasonable in amount.	The district rewards staff for achievements by recognizing them with small, token awards. It serves as a motivational tool and as a means of recognition.

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187	151000240800000	560606		INDUSTRIAL WELDING SUPPLY, INC.	\$112.50	\$102.20	1 yr Helium Tank Rental and refills			✓	PO for rental of Helium Tank and tank refills throughout the year. Documentation does not explain purpose, necessity and beneficiary of expense. Per inquiry of the Supervisor of Technology for Grades 7-12, this helium tank is utilized within the high school "school store" for filling up balloons. Profits from the school store are put back into programs that benefit the school district. Per inquiry of the BA, the district allows special education students to work in the school store and perform tasks such as filling balloons in order for them to learn skills they could use in the future. The purchase amount is not excessive.	This helium tank is utilized within the high school "school store" for filling up balloons that are sold within the district to students and staff. Profits from the school store are put back into programs that benefit the school district. The school store is staffed by special education students who work in the school store and perform tasks such as filling balloons, stocking shelves, working the cash register, in order for them to learn skills to be used once they graduate. The beneficiaries of this purchase are the students who work in the school store and the high school, since the profits are kept in the school store for future operations.
188	151000223500000	499006		INSERVICE SOLUTIONS	\$405.00	\$405.00	Registration Fee for "Helping ELLS in the Mainstream Classroom" Workshop		✓		PO for 1 Principal, 1 First Grade Teacher, and 1 Second Grade Teacher to attend \ workshop on helping English language learners in the classroom. Workshop appears to be reasonable given the Spanish - speaking background of many students in the district.	
189	151000240800000	95706		IRIS-NE	\$2,734.90	\$2,927.50	McGinnis School		✓		PO for purchase of 2000 "3/8" Flat Braid lanyard " for McGinnis School. Per inquiry of the BA, this purchase of lanyards is for student and staff ID cards at McGinnis School. Student and staff ID cards are required to be carried by all students and staff at McGinnis School for security purposes, and are used to buy lunch as well. Amount is not excessive in relation to number of lanyards purchased. Per examination of student enrollment and staff population figures at McGinnis School, the quantity purchased appears to be reasonable.	
190	111000223800000	1784705		J J RYAN INC	\$250.00	\$250.00	Polished Brass Coasters Inscribed			✓	PO for 20 at \$12.50 each, polished brass coasters inscribed with Perth Amboy Public Schools. As per District explanation, the Assistant Superintendent, wanted to have coasters on hand to be given out to staff members when they achieve an award or an accomplishment. This purchase is not educationally beneficial to district students. The purchase is a faculty incentive that appears to be reasonable in amount.	The assistant superintendent wanted to have these items given to staff members as a means of recognition when a staff member achieves an award or accomplishment. It is a small token gesture which also serves as a motivational tool.

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191	111000221800000	831306		JANE EDGE	\$395.21	\$394.44	Reimbursement for Mileage for the 05/06 school year		✓		PO contains extensive breakout of miles traveled throughout the course of an entire year within the Perth Amboy School District. Per the BA, this employee is the Supervisor of Language Arts for Grades K-6, and she must travel between the various district elementary / kindergarten schools in order to fulfill her job responsibilities. Reimbursement amount is not excessive for travel for the entire school year. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.	
192	111000221800000	406806		JANE EDGE	\$331.71	\$331.71	Mileage Reimbursement / 04/05 School Year		✓		PO contains extensive breakout of miles traveled throughout the course of an entire year within the Perth Amboy School District. Per the BA, this employee is the Supervisor of Language Arts for Grades K-6, and she must travel between the various district elementary / kindergarten schools in order to fulfill her job responsibilities. Reimbursement amount is not excessive for travel for the entire 04/05 school year. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.	
193	111000223800000	355506		JANE EDGE	\$439.82	\$439.82	Reimbursement for Professional Development Day 8/9/05-8/11/05		✓		PO for reimbursement of travel & lodging expenses related to attendance at a State Conference in Atlantic City in August. This employee is the District Supervisor of Language Arts for Grades K-6. PO package includes receipts of charges for 2 nights stay at Bally's Hotel, gas mileage, parking, and coffee. Also presented as supporting documentation is her Learning Plan which provides a description of the New Jersey Summer Series Conference 2005, goals and purpose. Letter from the State of New Jersey Department of Education confirming the attendee's registration was also presented. Per examination of the agreement between the PA BOE and the PA School Administrators' and Supervisors' Association, this Supervisor is entitled to reimbursement of these expenses from the BOE.	
194	111000221800000	89706		JENKINSON'S AQUARIUM	\$65.00	\$182.00	Flynn School / Field Trip to Aquarium for Summer School children and adult chaperones		✓		PO for 5 adults and 10 children to attend aquarium. Trip is for Flynn School Elementary Special Needs students. Amount is not excessive, and the trip benefits the students and provides educational value.	
195	111000221800000	89306		JENKINSON'S AQUARIUM	\$88.00	\$163.50	Patten School / Field Trip to Aquarium for Summer School children and adult chaperones		✓		PO for 8 adults and 12 children to attend aquarium. Trip is for Patten School Elementary Special Needs students. Amount is not excessive, and the trip benefits the students and provides educational value.	
196	111000219800000	981804		JFK/JOHNSON REHABILITATION INSTITUTE	\$170.00	\$170.00	Repair of FM unit for MF / Special Services / Auditory Device		✓		PO for repair of an auditory device entitled "MF" that is used for students that require the help of the Special Services Department. Amount is not excessive and this device is for the benefit of district students.	

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197	111000230890000	413506		JP MORGAN CHASE BANK	\$2,500.00	\$2,500.00	Administration Fee / Business Admin			✓	Per inquiry of the BA, this expenditure is related to the debt services that this particular vendor provides to the District. When the District issues bonds to the public in order to fund various projects, such debt service fees will arise. Issuing debt is key to enabling the district to fund necessary projects to benefit the school district. Per examination of 05/06 Perth Amboy Annual Financial Report, it is clear that the district raises funds through the issuance of bonds.	JP Morgan Chase Bank is a custodian of bond proceeds that are associated with the processing of bond payments from the bonds issued by the district. The district pays a fee to JPMCB for services rendered as custodian of these funds.
198	111000221800000	1992205		KATHLEEN B. MCEVOY	\$473.60	\$473.60	Mileage Reimbursement for travel between various Perth Amboy school locations.			✓	PO contains extensive breakout of miles traveled throughout the course of an entire year within the Perth Amboy School District. Per examination of HR Documentation, this employee is the Supervisor of Math for Grades K-6. Though mileage breakdown does not contain the reason for each trip within this reimbursement time period, the destinations appear reasonable based on this employee's title. Per the BA, this employee's duties as Math Supervisor require her to travel between various schools within the district. Reimbursement amount of \$474 for the entire 04/05 school year is not excessive. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel. The purpose of this trip was not found in the PO documentation	
199	111000230890000	635006		KEAN UNIVERSITY/GRANTS(NO)	\$15,000.00	\$15,000.00	Project Adelante - 15 Perth Amboy Students @ \$1,000 / student			✓	PO for "Project Adelante" at Kean University for 15 Perth Amboy Students at \$1,000 / student. PO seems to be improperly coded into the General Administration Support Services account. Per inquiry of the district BA and examination of documentation provided by the district, this program is for a select few students that are engaged in the bilingual program throughout grades 7-12. The district has an agreement with Kean University that for \$1,000 / year / student, these students frequently make trips to Kean University in order get acclimated to college life, and to take college level courses. If a student remains in this program throughout grades 7-12, they will be accepted to Kean University and will receive tuition discounts and scholarships. This program is for the educational benefit and future of district students.	The project, as stated by the auditors, is for the educational benefit and future of the districts students.
200	111000230890000	1567905		KEAN UNIVERSITY/SCBC(NO)	\$95.00	\$95.00	Workshop for Middle Schools in New Jersey at Kean University			✓	PO for "The Conversation Continues..." Middle Schools in NJ Workshop for 3 attendees. Cost for all three members to attend was \$95. PO amount is not excessive. Registration form indicates that the purpose of the workshop is to focus support on middle level education in New Jersey, and to organize a state-wide network for middle level education. Those who attended were all officials at McGinnis Middle School. As such, attendance at this particular workshop appears essential to education.	

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201	151000240800000	422506		KEVIN O'CONNELL	\$600.00	\$600.00	Lenape Traveling Museum Show for 4th Grade @ Wilentz School.		✓		PO for 1 assembly performance at Wilentz School by the Lenape Traveling Museum Show. The show includes Lenape Indian artifacts, lecture, and storytelling. As such, the assembly appears to provide educational value for the students at Wilentz.	
202	151000240800000	1624905		KEVIN O'CONNELL	\$550.00	\$550.00	Lenape Traveling Museum Show for 4th Grade @ Wilentz School.		✓		PO for 1 assembly performance at Wilentz School by the Lenape Traveling Museum Show. The show includes Lenape Indian artifacts, lecture, and storytelling. As such, the assembly appears to provide educational value for the students at Wilentz.	
203	111000270593200	1631105		KEYPORT AUTO BODY	\$2,150.00	\$2,150.00	Bus Rental			✓	PO for rental of van @\$100 per day for approximately 21 days. Per inquiry of the BA, the district frequently contracts with this vendor to provide temporary vehicles in order to transport students to and from school in certain situations. The particular situation for this purchase is not provided within the PO package, and as such the expenditure requires further analysis.	Keyport Auto Body is the parent company of Shamrock Bus Company, which the district uses for the provision of school buses to transport students. In this instance, the transportation that was required was during the school day when the district owned buses are being used for the transportation of students. Therefore the district did not have any buses available to provide transportation and needed to utilize a non-district owned bus.
204	111000262800000	822706		KING HIGH GARAGE INC	\$25,134.95	\$25,134.95	April Bus Repairs / Body & Fender Repair on Dodge Ram Truck			✓	PO mainly for bus repairs on various Perth Amboy buses during April 2006. PO package contains invoices for repairs performed on each bus in detail. PO Package contains no information regarding how often these repairs are performed (monthly, yearly, etc.). Per inquiry of the BA, bus repairs are performed monthly in order to keep the buses in good condition. Per inquiry of the BA, the Transportation Department has a separate line item within their budget for bus repairs & maintenance. The working condition of district buses is important to school operation and student safety.	Bus repairs are performed monthly in order to keep the buses in good working condition and to provide our students with the safest mode of transportation. NJ DOT performs bus inspections twice per year, thus the district repairs the buses to remain in compliance with state and federal transportation guidelines.
205	111000223800000	351606		LAVETTA ROSS	\$418.47	\$418.47	Reimbursement for Professional Development Day 6/27/05-6/30/05			✓	This employee is the Supervisor for Language Arts & Social Studies for grades 7 - 12. PO for reimbursement of lodging and materials for ASCD Professional Development Conference in New York. PO package includes invoice from Hotel for a 3 night stay for \$343.68. Per examination of Conference Agenda, the number of nights stayed in hotel is in line with conference events. Remainder of invoice relates to approximately \$74.00 for materials. PO package contains no description concerning what kind of materials were purchased or why these materials were purchased. PO package is supported by letters from ASCD regarding hotel reservations and her Learning Plan, that provides a description of the workshop, goals, purpose, and approval for lodging and material expenses. Hotel expenses do not appear necessary for a Conference that is as held as close to Perth Amboy as New York City.	This conference is in line with the duties and responsibilities of the attendee. All costs were board approved. The district does not believe a long commute over a period of days would be an effective use of time. Basic hotel accommodations are a more reasonable alternative.

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206	111000223800000	559606		LAVETTA ROSS	\$199.63	\$199.63	Reimbursement for Professional Development Days 11/3/05 - 11/4/05		✓		PO for reimbursement of travel and meals expenses related to Professional Development days in Philadelphia, PA. PO package contains receipts for all expenses and a Perth Amboy Public School Expense Voucher that details reimbursement amounts. Expenses include train fare to and from Philadelphia, PA to Metro Park, NJ, taxi fares, and one meal. Amounts for each expense appear reasonable.	
207	151000218800000	628006		LEE'S MARKET	\$402.50	\$402.50	School Counselors Week Luncheon for 70 people / Richardson School			✓	PO for sandwiches, salads, and beverages for 70 people @ 5.75 / person. Amount per person is not excessive. PO states that this luncheon is for "School Counselors Week" but provides no further information regarding the value of this activity or who is attending.	This luncheon was for all the school counselors at the Richardson School to show appreciation for all the work that they do with the students and the students families, during the school year. School Counselors are an integral part of the school family, as they are a direct line between the students, their families and the teachers at the school. All staff members from the Richardson School were in attendance for this function.
208	111000223800000	360706		LEE'S MARKET	\$67.50	\$67.50	McGinnis School Training on 8/25/05 / Lunch for 10 Staff Members			✓	PO for sandwiches, chips, and beverages for 10 staff members on 8/25/05 for training. A Learning Plan indicates that this meeting is for School Leadership Council Training and states the goals and purpose. There was a total of 6 participants, including the instructor. The meal is not essential to the goal of the training / program.	The district provides food/refreshments to keep staff in the building during training/staff development programs. The provision of refreshments, allows the attendees and presenter to be fresh and to contribute to the workshop in a consistent and clear manner.
209	151000218800000	1885405		LEE'S MARKET	\$632.50	\$632.50	Career Day at No. 10 School / Sandwiches and Beverages			✓	PO for sandwiches, chips, and beverages for 110 people at \$5.75 per person. The amount per person is not excessive. PO package does not provide insight as to who is participating in this Career Day Event or in the purchased meal. Per inquiry of the BA, this luncheon was for certain classes within grades K-4 for Career Day where 15 professionals come in to talk about their Careers with the kids. Per the BA, the food purchased is for the benefit participating professionals, teachers, and students.	The Career Day Event allows professionals to speak with the students of the Richardson School to discuss what they do, how they do it and what is needed in order to do it. This luncheon was for certain classes within grades K-4 for Career Day where 15 professionals came in to talk about their Careers with the kids. The beneficiary of this event are the students, who get to learn first hand from professionals what the business world is like; for the professionals who get to share their knowledge with the students and for the teachers who get to experience the growing process of their students as they ask questions and become involved in the careers of the professionals who are speaking.

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210	111000223800000	401506		LIBERTY BAGEL CAFE	\$1,935.00	\$1,935.00	New Staff In-Service Breakfast and Lunch Various Schools			✓	PO for breakfasts at various schools and one lunch at Flynn School for New Staff In-Service. PO package contains calendar schedule of presentations and speakers, letter to newly hired staff from Assistant Superintendent for Learning/Educational Services, and various memorandums from the Assistant Superintendent regarding New Staff In-Service Training. A price quoting of one breakfast event for 50 staff members is \$225 at \$4.50 per individual. The price is not excessive per person.. Breakfast / Lunch is not essential to the success of the New Staff In-Service program.	The new staff inservice is a week long introduction for new staff members to the school district. The new staff members receive an introduction to our schools, professional development, a tour of the city, an orientation to their buildings and breakfast and lunch so that they can meet other new employees, the current employees in their respective buildings and remain on site to continue their training and daily activities. The purchase is essential to the orientation process since it allows the new staff members to remain indistrict during their orientation and allows them to become more familiar with the educational expectations of the district.
211	111000223800000	513906		LIBERTY BAGEL CAFE	\$720.00	\$720.00	Secretaries Workshop 11/18/05 Luncheon			✓	PO for lunch for 80 Staff Members involved in the Secretaries Workshop on 11/18/05. As per District explanation, the lunch was provided in conjunction to a Secretaries Workshop presented by a consultant from Educational Information and Resource Center, who is a motivational speaker and administrative assistant. Lunch for 80 people, at a cost of \$9.00 per person, is not excessive but isn't essential to the success of the workshop.	The district provides food/refreshments to keep staff in the building during training/staff development programs. The provision of refreshments, allows the attendees and presenter to be fresh and to contribute to the workshop in a consistent and clear manner. The secretarial workshop was to provide the secretaries with how to manage people and how to present yourself to the public. These topics are essential to the performance of the secretaries duties.
212	111000223800000	1916305		LIBERTY BAGEL CAFE	\$595.00	\$595.00	Continental Breakfasts for Various Trainings / Workshops			✓	PO for continental breakfasts for various training / workshops during May-June 2005. This includes "IR&S Training", LEADS, Articulation Workshop, and Collins Writing Workshop. PO package does not provide insight as to what material each training/workshop covers, or who is involved in these trainings / workshops. Amount does not appear excessive in relation to amount of workshops covered. These breakfasts are not essential to the success of these workshops / trainings.	The district provides food/refreshments to keep staff in the building during training/staff development programs. The provision of refreshments, allows the attendees and presenter to be fresh and to contribute to the workshop in a consistent and clear manner. The training specified was geared towards the writing and reading aspects of the districts curriculum and enabled the attendees to better help their students and their peers.
213	111000223800000	791906		LISA M. REBOVICH	\$12.48	\$12.48	Language Arts Workshop Breakfast			✓	PO for bagels, fruit, muffins, and juices during a Language Arts Workshop on 5/24/2006. PO package includes a Learning Plan Roster for the Understanding by Design and the English Curriculum PD. It list five names of those enrolled in the workshop. The cost for breakfast is approximately \$2.50 per individual, which is not excessive, but it is not essential to the success of the workshop.	The district provides food/refreshments to keep staff in the building during training/staff development programs. The provision of refreshments, allows the attendees and presenter to be fresh and to contribute to the workshop in a consistent and clear manner.

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214	111000223800000	503206		LISA M. REBOVICH	\$395.67	\$395.67	Reimbursement for Professional Development Days 10/17/05 - 10/18/05			✓	PO for hotel & travel expenses related to a professional development conference in New York related to mylearningplan.com, the system that the District utilizes to review and approve teacher requests for workshops, field trips, assemblies, etc. PO package describes one night stay in New York for approximately \$300.00, parking for \$85.00, and \$15.00 for lunch. It also contains a description of the MyLearningPlan User Conference, Registration Form, mileage documentation, and e-mail from mylearningplan.com that details conference schedule breakdown. This workshop directly relates to the responsibilities of this employee to the school district. Mileage reimbursement indicates travel from Perth Amboy to New York City of just 30.5 miles. As such, overnight stay in New York City does not appear necessary.	Attendance at workshops/training enables staff to update their skills, network with peers, exchange ideas and provide a dialogue for improving instructional and support services. All requests are approved by the appropriate personnel and overnight stays are in accordance with district policy and workshop necessity.
215	111000221800000	579406		LORCO PETROLEUM	\$75.00	\$75.00	Removal of Waste Oil in High School Auto Shop		✓		PO for removal of waste oil in the Perth Amboy High School Auto Shop. Amount is not excessive and professional removal of waste oil is reasonable.	
216	111000221800000	89206		MAJESTIC LANES	\$88.00	\$93.50	Bowling and lunch / Patten School		✓		Date of the activity was on 07/20/2005. Purchase is for seventeen students at a cost of \$5.50 each. The amount appears to be reasonable and is for the benefit of district students. Per documentation provided by the Principal of Patten School, this was an extended school year trip that the special education students went on to help develop their gross motor skills and language skills.	
217	151000240800000	1866005		MARC SPIEGAL	\$1,275.00	\$1,275.00	Grades K-4th / 2 "Einstein Alive" Musical Assemblies at Wilentz School		✓		PO for two performances of "Einstein Alive" Musicals Assemblies for grades K-4th at Wilentz Elementary School. Performances benefit the children and provide educational learning through music.	
218	1110002262800000	672006		MARIO COFINI	\$101.46	\$101.46	Room Reimbursement / Snow Storm		✓		PO for hotel room reimbursement due to a large snow storm on 2/12/06. This employee is the director and Buildings & Grounds, and one of his responsibilities is to be on call 24/7 during a snow storm to manage the snow removal process.	
219	151000223800000	1915305		MATTHEW VELEZ	\$75.00	\$75.00	Reimbursement of Workshop for Family Life Development 5/6/05		✓		PO for reimbursement to Shull School Special Subjects teacher for a "Smart Choices: Positive Messages about Abstinence" workshop. Workshop fee is not excessive and workshop material is relevant to student safety and education.	
220	111000230890000	813206		MCASA	\$40.00	\$40.00	Middlesex County Roundtable Meeting / Annual Meeting of the M.C.A.S.A. on 6/23/06		✓		PO for Middlesex County Association of School Administrators annual roundtable meeting. Amount is not excessive for attendance. Per examination of the Superintendent's employment contract, the District is required to pay expenses related to MCASA dues and events for him.	

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221	111000251890000	401106		MCASBO/MICHELE PREVITE	\$600.00	\$600.00	05/06 Membership dues for BA & Asst. BA		✓		PO for 05/06 School Year Membership Dues in the Middlesex County Association of School Business Officials for the Business Administrator, and the Assistant Business Administrator. Per examination of the present agreement between Perth Amboy BOE and the Perth Amboy School Administrators' and Supervisors' Association, the District pays these fees for the two officials mentioned above. Membership in this association is directly related to the roles and responsibilities of these two officials.	
222	151000218800000	1873405		MCPSA	\$750.00	\$750.00	Cost to attend Banquet for 15 individuals			✓	PO is for 15 individuals (\$50 / person) to attend the Annual Middlesex County Principals and Supervisors Association Outstanding Student Banquet. This event is to honor the outstanding accomplishments of one particular high school student from Perth Amboy. Description of the event within the PO package provides sufficient documentation regarding educational value. However, the total amount of individuals attending alongside the student and her family (11) appears excessive and does not appear to provide further educational value.	Attendance at functions that honor the districts students, by district personnel, provides the students with a sense of importance, the district with a sense of pride and knowledge that what is being taught is recognized and in line with state mandates.
223	111000221800000	90006		MEGA MOVIES	\$79.75	\$79.75	Tickets to See Herbie Fully Loaded during Summer School		✓		PO package contains a request form filled out by Summer School teacher outlining how seeing the movie will be educational and helpful to the children's development. Purchase amount is not excessive, and the purchase is for the benefit of district students.	
224	111000221800000	90106		MEGA MOVIES	\$79.75	\$79.75	Tickets to see Madagascar during Summer School		✓		PO package contains a request form filled out by Summer School teacher outlining how seeing the movie will be educational and helpful to the children's development. Purchase amount is not excessive, and the purchase is for the benefit of district students.	
225	111000230890000	1798505		MILAGROS DIAZ/PETTY CASH	\$99.72	\$99.72	Petty Cash Reimbursement / Business Admin		✓		PO includes invoices for various small dollar value purchases from June 2004 - January 2005. PO package includes numerous invoices for car washes of the Superintendent's district-owned automobile. PO package also includes purchase of a "Photo Memories Creative Kit" and a "Enamel & Shelf Cover" by another district employee. Amount is not excessive for these items, but these expenditures do not appear necessary to education.	A petty cash fund is used to reimburse employee expenses that are \$10 or less. Petty cash on hand is never more than \$100 and is reimbursed to that amount monthly through the bill list.
226	151000240800000	1914705		MILLER'S RENTALS	\$2,670.00	\$2,670.00	High School / Principal			✓	PO for rental of 1600 brown folding chairs on 6/27/05. Per inquiry of the BA, the rental of these chairs was for McGinnis Middle School and High School Graduation. The chairs are used for Middle School Graduation in the morning and High School Graduation in the afternoon. Students, faculty, supervisors, and board members utilize these chairs during these graduations. This expenditure is related to celebrating the achievement of district students.	

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227	111000221800000	510606		N.J. PRINCIPALS & SUPERVISORS ASSOC	\$37,755.00	\$39,225.00	High School / Principal		✓		PO for membership dues of 43 Administrators and Supervisors to the New Jersey Principals and Supervisors Association. Dues range from \$870 - \$885 per person. PO package contains listing of those whose membership has been paid for. Per examination of school employee title documentation, those listed are all entitled to membership. In addition, per examination of the employment agreement between PA BOE and the PA School Administrators' and Supervisors' Association, the cost of these dues are fully covered by the school district.	
228	111000221800000	522006		NAEIR				✓			PO package was not submitted for review	Purchase order was provided as initially requested. It is unknown why auditors misplaced this document.
229	111000270890000	506706		NJDOT	\$550.00	\$550.00	Bus Terminal Inspection by NJ Department of Motor Vehicles		✓		PO for Bus Terminal inspection by the NJ DMV. Amount is not excessive and PO package includes an invoice indicating all buses that have been inspected by the DMV. The working condition and safety of district buses are important to student safety and the effective operation of the school district. Inspection is required by state law.	
230	111000270890000	1573905		NJDOT	\$50.00	\$50.00	Bus Inspection by NJ Department of Transportation		✓		PO for NJ DMV inspection of 2 district buses at \$25 / bus. Amount is not excessive and PO package includes an invoice indicating the two buses that have been inspected by the DMV. The working condition and safety of district buses are important to student safety and the effective operation of the school district. Inspection is required by state law.	
231	111000270511000	1794505		PAUL DUCHEMIN	\$1,542.00	\$1,542.00	Paul Duchemin / Transportation Aid Reimbursement for 04/05 School Year for 2 students			✓	PO is for the reimbursement of parent transportation of two students to the Sacred Heart School for the 04/05 school year. No mileage documentation is given to justify payments, and as such further analysis of the reimbursed amount is needed. Per inquiry of the BA, this reimbursement is for "aid in lieu of". In other words, the person being reimbursed is the parent of two children that the district is unable to provide transportation to and from school for the entire school year. As such, the district is required to reimburse the family for mileage incurred to bring the children to school.	Documentation from the State of New Jersey, Department of Education, detailing the reasons for reimbursement for Aid in Lieu of payments was provided to the auditors for this purchase order. Mileage documentation is not required for reimbursement.
232	151000223600000	808006		PERTH AMBOY DEPARTMENT	\$9,239.39	\$9,239.39	PO for various payments to be made to the Food & Nutrition Services Department for banquets, award nights, etc.		✓		PO Package contains various vouchers and invoices from Perth Amboy Food & Nutrition Services for a Special Education Picnic, Spring Sports Award Banquet, Baseball party, Senior Awards Night, World Language Honor Society, Staff Breakfasts, etc. Examination of vouchers and invoices obtained from the Director of Food Services, indicates the amount of participants and the food provided at these events. Individual event amounts do not appear excessive, and the food is provided for the benefit of the students at these events.	

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233	111000251890000	70806		PITNEY BOWES	\$912.00	\$912.00	Leasing of Equipment for 05/06 School Year including training / State Contract #A82969			✓	PO for "One Station Table Top Folder / Inserter & One Burster" and Training for how to use this equipment. Per inquiry of the BA, this machine is used to fold and stuff payroll and general fund checks and to rip PO copies apart. Per the BA, this machine was a newer, more effective model than had been used previously. The machine provides an extremely efficient way to perform these processes as opposed to performing them manually. Documentation provided does not explain the need for a new machine that provides this kind of service.	The existing machine was not compatible with the new software packages for payroll and accounting. The use of this machine is a more efficient way to provide these services than doing the jobs by hand.
234	111000223800000	743706		RARITAN BAY MEDICAL CENTER	\$39.00	\$39.00	6 Heartsaver Cards @ \$6.50 each / Supervisor			✓	PO for Heartsaver Cards that appear to be related to a Heartsaver Course stated on the invoice. Amount is not excessive. Per inquiry of the BA, this purchase is for certification cards for those people within the district who have been certified in CPR and use of a defibrillator. Amount is not excessive, as each card is just \$6.50. Documentation provided did not include the names of the recipients/beneficiaries of expenditure to confirm whether individuals are employees.	The district provides CPR classes to any employee that is interested in learning how to save a life. Upon completion of the CPR course, each employee is provided with a heartsaver card that shows they have passed the course.
235	111000219800000	97906		RECORDING FOR THE BLIND & DYSLEXIC	\$100.00	\$100.00	Recording for the Blind & Dyslexic Membership Fee / Special Services			✓	PO for Special Services membership in the Recording for the Blind & Dyslexic group. Membership in the group is relevant to services provided to district students by the Special Services Department.	
236	111000219800000	1739005		RONNI MUSUMECI	\$625.69	\$625.69	Mileage Reimbursement			✓	PO Package is for reimbursement for mileage traveled from September-December 2004. Mileage traveled is from Perth Amboy to other school districts and cities. Per analysis of HR documentation, this district employee is a social worker who works within the district Special Education Department. Per the BA, as part of this employee's responsibilities, she is required to travel outside of the school district to check on the progress and condition of special education students that must be sent out of district for the appropriate education. Though the specific reason for each trip is not documented, these trips appear to be reasonable given this employee's job title and responsibilities. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel. The purpose of this trip is not documented with PO package	This district employee is a social worker who works within the district Special Education Department. As part of this employee's responsibilities, she is required to travel outside of the school district to check on the progress and condition of special education students that must be sent out of district for the appropriate education.
237	111000230890000	586006		RUTGERS UNIVERSITY/CAREER SERVICES	\$115.00	\$115.00	Registration Fee - Education Career Day / HR Director			✓	PO for Director of HR within the District to attend Education Career Day at Rutgers University. The Director of HR is directly involved in all hiring of personnel within the district and as such his attendance at this event is beneficial to the entire school district.	

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238	111000251890000	657506		RUTGERS, THE STATE UNIVERSITY	\$420.00	\$420.00	Registration two Accounts Payable / Purchasing employees for "Specification Writing" and "Public School Bidding Process" Trainings / Workshops		✓		PO for registration fees to attend workshops for two people within the A/P Department. One workshop costs \$80 / person and the other costs \$130 / person. The two attendees are AP Clerks in charge of initiating the school bidding process, and as such it appears as if these workshops are relevant to their roles within the district. Dollar amount for this workshop / training is not excessive. Per the BA, attendance at this event is important to keep these district employees up to date concerning laws and regulations concerning the bidding process that they perform for the district.	
239	151000240800000	1914805		SBP INDUSTRIES	\$950.00	\$950.00	High School / Principal		✓		PO is for the rental of Audio Equipment for Graduation Ceremony.	
240	111000230890000	1755805		SETON HALL UNIVERSITY	\$40.00	\$40.00	Registration Fee for Education & Healthcare Professions Career Fair / HR Director		✓		PO is for the Director of HR within the District to attend Education & Healthcare Professions Career Fair at Seton Hall University. Amount is not excessive for attendance. The Director of HR is directly involved in all hiring of personnel within the district and as such his attendance at this event is educationally beneficial to the entire school district.	
241	151000240800000	556706		SINGER SERVICE CENTER	\$324.10	\$324.10	Sewing Machine Repairs & Parts / McGinnis School		✓		PO provides estimate and repair report for sewing machine. Per review of documentation, this sewing machine is used in McGinnis Middle School. Expenditure amount is not excessive, and the sewing machines are used in the Middle School Home Economics classes for the education of district students.	
242	151000218800000	1783505		STEWART INDUSTRIES	\$328.00	\$1,041.60	Staples for Savin Pa107 Copy Machine / High School		✓		PO for two boxes of staples at \$164 / box for use in a Copy Machine within the High School. Amount of PO is not excessive. Due to the nature of school office work, the functions of a copy machine are important to the effective operation of the High School.	
243	111000230890000	1562205		STRAUSS ESMAY ASSOCIATES, L.L.P.	\$2,345.00	\$2,345.00	Policy Alert & Support System Maintenance			✓	PO for Policy Alert & Support System Manual Maintenance And/Or Elan Database System And the NJ School Digest. PO Package provides no further insight as to what is being purchased or for what reason they are being purchased. Per inquiry of the Assistant Business Administrator, this vendor revamped and updated all of the district's documented policies in order to keep them up-to-date. Per the Asst. Bus. Admin, many of these policies had not been updated since the 1970's, and therefore needed to be updated.	The purpose of this purchase was to have the vendor update all the districts policies and to provide the district with an electronic version of these policies and an electronic data base for policy updates. Prior to the hiring of this vendor, the district's policies had not been updated in over 15 years.
244	111000211800000	508106		SUPPLIES-SUPPLIES, INC.	\$917.18	\$1,317.79	Federal Office		✓		PO for purchase of various supplies for Federal Office. Purchase includes Spanish-English Dictionary, Binders of various sizes, board cork, report covers, envelopes, etc. Purchase of these supplies are for the normal operations of the District.	

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245	151000240800000	1449305		SUPPLIES-SUPPLIES, INC.	\$508.00	\$508.00	Ceres School / Personal Computer Station			✓	PO for purchase of a personal computer station and filing cabinet for a Ceres School Secretary. Amounts do not appear excessive in relation to items purchased. Per examination of the Ceres School Roster, the Secretary beneficiary named on the PO is correct. Documentation provided does not explain the necessity of this purchase.	The necessity of this purchase was to provide storage space for the secretary and to update an out of date computer.
246	151000240800000	1604905		THE BARGE RESTAURANT	\$431.00	\$625.00	No. 10 School / Buffet Luncheon for 20 people.	✓			PO for Buffet Luncheon for 20 people at \$21.55 / person. Documentation contains no further description regarding purpose, beneficiaries and necessity of this luncheon. The luncheon appears to be excessive in dollar amount per person.	Luncheon provided for the contractor of the new Richardson School and Fertig's department store to acknowledge them for the generous donations to the Richardson School Mandatory Uniform Policy. The generosity of these two firms allowed the Richardson School to purchase school uniforms for students who were unable to afford uniforms. The educational value is that the implementation of school uniforms has improved the school climate, assisted in raising test scores, provided students with a closer affiliation with their school and instilled more self-esteem and pride in the students.
247	151000223800000	765806		TOWNSHIP OF WOODBRIDGE	\$10,956.00	\$9,975.00	Project Graduation Event / High School	✓			PO for Project Graduation Event at a Roller Skate / Ice Hockey Facility in Woodbridge. Price includes admission, lunch, and breakfast. PO package contains detailed invoice including breakout of admission and food charges per student attending. Service includes 3 hours of roller & ice skating, disc jockey, and arcade area. The amount appears acceptable in relation to how many kids participated (275), but the event does not provide educational value.	Project Graduation has been supported by the Perth Amboy Board of Education for years. This activity provides a supervised graduation celebration for students following the ceremony. Students are transported to and from the activity which takes place all night and is chaperoned by volunteers. There has not been a single student fatality since Project Graduation has been instated.
248	151000223800000	727206		TWIN OAKS CATERERS	\$297.50	\$425.00	Staff Development Breakfast / Richardson School			✓	PO for Continental Breakfast for 70 on a Staff Development day in April at Richardson School at approximately \$6.00 / person. Amount per person does not appear excessive. Documentation contains no further description regarding purpose, beneficiaries and necessity of this development day. Continental breakfast is not essential to the success of a Staff Development day. Per inquiry of the Business Administrator, the school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off-site meal breaks.	The district provides food/refreshments to keep staff in the building during training/staff development programs. The provision of refreshments, allows the attendees and presenter to be fresh and to contribute to the workshop in a consistent and clear manner.

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249	111000221800000	808906		VICTOR M. TAVAREZ, JR.	\$424.22	\$424.22	6/20/2006			✓	PO for mileage reimbursement between BOE Building and various Perth Amboy Schools during the period of 1/4/06 - 6/9/06. PO package contains extensive breakdown of miles traveled each day. Per analysis of HR documentation, this district employee is a community agent who works within the district Special Services Department. Per the BA, as part of this employee's responsibilities, he is required to travel to various schools within the district to check on the progress and condition of special education students. Though the reason for each trip within this time period is not documented, the job title and responsibilities of this employee appear to make these expenditures necessary. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel. There is nodocumentation with PO regarding the nature and requirements for this trip	This district employee is a community agent who works within the district Special Services Department. As part of this employee's responsibilities, he is required to travel to various schools within the district to check on the progress and condition of special education students.
250	151000218600000	150106		1-2-3 QUICK PRINT	\$660.00	\$660.00	Shull School / Open End Seam Envelopes for Report Cards		✓		PO for purchase of 5000 special envelopes for report cards at the Shull School. Amount is not excessive and the report card process is important to student education.	
251	151000240600000	1524405		1-2-3 QUICK PRINT	\$164.00	\$164.00	McGinnis School / Welcome Back Banner		✓		PO for purchase of one large "Welcome Back to School" Banner at McGinnis School to welcome children back to school. Amount is not excessive and the banner can be utilized for many years in the future.	
252	111000251600000	1687405		AB DICK(NO)	\$143.76	\$158.14	High School / Quicksilver Activator and Stabilizer		✓		PO is for the purchase of Quicksilver Activators & Stabilizers (2 each). Per inquiry of the Supervisor of Technology for Grades 7-12, this purchase is for chemicals utilized in the District print shop. The school district utilizes the print shop in order to print their own letterheads, envelopes, stationary, etc. The expenditure amount is not excessive.	
253	111000221600000	116406		ABD INTERNATIONAL, INC.	\$359.40	\$395.34	High School / Quicksilver Activator and Stabilizer		✓		PO is for the purchase of Quicksilver Activators & Stabilizers (2 each). Per inquiry of the Supervisor of Technology for Grades 7-12, this purchase is for chemicals utilized in the District print shop. The school district utilizes the print shop in order to print their own letterheads, envelopes, stationary, etc. The expenditure amount is not excessive.	
254	111000221600000	1229105		APPLE COMPUTER, INC.	\$857.00	\$857.00	Supervisor of Creative & Performing Arts / Digital Camera / Firewire Drive		✓		PO for 160 GB Firewire Drive and 5.0 Megapixel Camera. Per inquiry of the BA, the camera is used by the Gifted & Talented Program. Per inquiry of the Supervisor of Creative and Performing Arts, World Languages, and Gifted and Talented Grades K-12, the camera is utilized for documenting various events and lessons that take place throughout the district related to the activities that he is responsible for, which includes the G&T Program. Per this Supervisor, the pictures are utilized to inform the public of happenings within the school district via Channel 34 and other means.	

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255	111000252600000	415306		APPLE COMPUTER, INC.	\$299.00	\$299.00	Software Purchase / High School / State Contract #A81253		✓		PO for one Apple Remote Desktop 2.2 Unlimited Client. Per inquiry of the Director of IT, this software purchase allows his personnel to access district computers from a remote location in order to troubleshoot problems that a computer is having without being at the actual computer. Amount is not excessive.	
256	111000219600000	1186405		ARCH WIRELESS			Renewal Service Agreement for 5 pagers for 04/05 School Year.		✓		PO for service of 5 pagers for the 04/05 school year in the Special Services Department. Per inquiry of the BA, the personnel within the Special Services Department are given pagers because many times they must travel to various district schools and to schools outside of the district as well, and the District must be able to get in touch with them at any given time. Per the BA, pagers are utilized because cell phone service is much more expensive. The amount for this service for an entire year is not excessive and the use of these pagers are important to the Special Services Department job function.	
257	111000221600000	319106		ASCD	\$2,642.92	\$2,275.02	High School		✓		PO for purchase of various classroom instruction materials for the 05/06 School Year for teachers at the High School. Instruction materials include "Classroom Instruction that Works", "Strategies for Teaching Writing", and "Understanding by Design", among others. This purchase is for materials that help teachers with ways to teach district students more effectively. The amount spent and quantities ordered of these supplemental materials are for the use all teachers within the school and therefore do not seem excessive.	
258	151000222600000	652906		B & H PHOTO VIDEO	\$2,108.15	\$2,079.45	Panasonic Professional Camera Package & Camcorder Case / Flynn School			✓	PO for purchase of Camcorder and Camcorder Case. Per inquiry of the Director of IT, each school must have a Camcorder because they are required to document events at the school so that they can be broadcast on Channel 34 for public access. Flynn School did not have a camcorder and therefore needed one. The discussion regarding the need of the device is not in the supporting documentation, thus can't evaluate	Each school is required to have a camcorder because they are required to document events at the school so that they can be broadcast on Channel 34 for public viewing. The discussion regarding the need for this purchase is not required, by statute, to be required in the purchase order. Discussion for purchases takes place with the appropriate personnel prior to a purchase order being generated.
259	151000222600000	1648305		BADGE A MINIT, LTD.	\$193.90	\$193.90	Plastic covers and pin back sets / Media Specialist			✓	PO for purchase of plastic covers and pin back sets. There is no discussion within the PO package that outlines who is to use this purchase or what it is to be used for.	The badges that are purchased are used by visitors to the district. Upon entering a district school, visitors are required to sign in and are given a badge which they are to wear during their time in our school.
260	151000222600000	1095305		BADGE A MINIT, LTD.	\$29.95	\$29.95	Button Builder Pro-CD Rom			✓	PO for purchase of Button Builder Pro-CD ROM Version for \$30.00 for the Media Specialist at McGinnis School. No further discussion provided regarding what purpose this purchase will have.	Software purchased was for the printing of name badges and buttons which are provided to students for various school functions.

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261	151000240600000	372106		BAI LAR INTERIOR SERVICES, INC.	\$268.35	\$268.35	Ceres School / State Contract A87348		✓		PO for purchase and installation of 3 mini blinds at Ceres School. PO package includes BaiLar Estimate pursuant to State Contract terms. Per the BA, these blinds were needed because the blinds that they were replacing had broken. The purchase amount is not excessive, and the damaging of blinds is within the normal course of school building operation.	
262	111000219600000	329006		BEYOND PLAY	\$27.95	\$24.15	Marvelous Mouth Music CD / Special Services		✓		PO for "Marvelous Mouth Music" CD for Special Services. Purchase amount is not excessive and the CD will be used for the benefit of Special Education students.	
263	15190100610000	1206705		BONNIE'S FITWARE	\$291.50	\$291.50	None Given		✓		PO for purchase of some sports equipment and task cards that show students how to perform certain exercises such as jump rope, circus skills, gymnastics, and partner strength exercises. Amounts are separated properly by account code. Purchase is not excessive and is for the benefit of district students.	
264	151000222600000	1300005		BOOK PERSON	\$1,988.12	\$1,948.44	Wilentz School Library / Librarian		✓		Purchase of Children's books before the beginning of the 04/05 School Year to be used in the Wilentz School Library Wilentz School is an Elementary School, and as such these children's books are for the benefit of Wilentz students.	
265	111000262300000	430006		FLEETWASH, INC.	\$2,442.00	\$2,442.00	Powerwashing Stong in front of the Admin. Bldg.	✓			Documentation no provided.	Powerwashing service to restore exterior masonry. Documentation was provided as requested.
266	111000262300000	1608605		GLASSTECH SPECIALISTS, INC.	\$1,275.00	\$1,275.00	Patten School / Supply and installation of insulated glass unit			✓	PO for installation of glass. PO package contains no description of why this glass installation was needed. Per inquiry of the Director of Buildings & Grounds, these windows needed to be replaced due to breakage. Per the Director of B & G, the replacing of broken windows is within the normal course of business for a school district that owns numerous buildings. Timely replacement of broken windows is important to student safety and school operation.	This purchase was for the provision and installation of new windows, due to existing windows being broken by rocks thrown by people from the outside of the building. In order to maintain a safe and clean environment, the windows were repaired.
267	111000262300000	326906		HANDI LIFT SERVICE CO., INC.	\$6,680.00	\$6,680.00	Wheelchair Lift Maintenance for 05/06 School Year for 11 lifts		✓		PO Package contains document regarding reasons for the maintenance is necessary to the safety and longevity of this equipment.	
268	111000262300000	1686505		HARTFORD STEAM BOILER INSPECTION	\$1,110.00	\$1,110.00	Certificate for Collection from Various Schools		✓		Fees to certify boilers and refrigerators at various different schools. Per examination of certificates for these schools, all boilers and refrigerators examined were certified. Amount of purchase is not excessive, and certification of this equipment is required and is important to the working condition of district property.	

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269	111000262300000	1354905		M-P ELECTRICAL CONTRACTORS, INC.	\$24,945.00	\$24,945.00	Upgrades to High School Computer Center and TV Studio			✓	PO for various electrical upgrades to the High School Computer Center and TV Studio pursuant to an attached proposal. Per inquiry of the Director of Buildings & Grounds, the electrical work needed to be performed in order to improve the AC system in the computer room at the High School because the servers were continually overheating. Per the Director of B & G, the cost of this installation is small compared to the cost of the equipment that could be damaged due to overheating.	Per auditors discussion with the Director of Buildings and Grounds, the electrical work was needed in order to improve the AC system in the computer room at the High School. The servers that are stored in the computer room, which run all the district's computer systems were continually overheating. New electrical service and new ac units were installed to alleviate the overheating problem. The cost of the electrical upgrade is small compared to the cost of the equipment that could be damaged due to overheating.
270	111000262300000	1354705		MAJOR MECHANICAL SERVICES, INC.	\$14,550.00	\$14,550.00	Flynn Nurse's Office / Director of Buildings & Grounds			✓	PO for installation of a nominal 4 ton hydronic air handler in the Flynn School Nurse's Office. PO Package provides no contract information that could provide insight into the reasons for this purchase. PO package does however contain a proposal from the Vendor that was partially excepted by the BOE. Per the BA, this work was performed because the nurse's office within this building was not getting any A/C.	Per the auditors discussion with the Director of Buildings and Grounds, the purpose of this purchase was to install a new air handler in the nureses office at the Flynn School. The existing hvac system was not providing air circulation, heating or ac to the nurses office and as such, an unsafe environment was possible.
271	111000262300000	1980905		NATURAL GREEN LAWN CARE	\$3,600.00	\$3,025.00	Turf treatments for High School Athletic Field / Director of Buildings & Grounds		✓		PO for turf treatments performed on the High School Athletic Field including application of liquid fertilizer, application of crabgrass control, etc. The condition of the Athletic Field is important to the safety and operation of the Districts athletic teams and players. Amount does not appear excessive for work performed.	
272	111000262300000	1905705		NATURAL GREEN LAWN CARE	\$6,100.00	\$6,100.00	Labor & Materials for Maintenance of H.S. Athletic Field / Director of Buildings & Grounds		✓		PO for labor and materials to maintain the High School Athletic Field including the topdressing of the football field low spot areas with topdressing mix, and slice seeding the Football Field. The condition of the Athletic Field is important to the safety and operation of the Districts athletic teams and players. Amount does not appear excessive based on breakout of work performed on invoice.	
273	111000262300000	1582305		NEW JERSEY DIVISION OF FIRE SAFETY	\$3,984.00	\$3,984.00	Fire Registration for Various District Locations		✓		PO for Annual Life Hazard Use Registration Fee for all district buildings. Each fee is \$166.00. This building registration is required by state law under the division of fire safety.	
274	111000262300000	1979005		OPEN SYSTEMS INTEGRATORS, INC.	\$2,716.00	\$2,716.00	Labor & Materials for connection of Fire Alarm System in Admin Bldg. / Buildings & Grounds		✓		PO to connect Fire Alarm in boiler and maintenance building at the Administration Building. Fire Alarm operation is vital to the safety of District students and personnel.	

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275	111000262300000	1974705		PMK GROUP	\$3,500.00	\$3,500.00	Professional Services 2/1/05 - 2/28/05 / Buildings & Grounds			✓	PO for professional services rendered by consulting & environmental engineering firm for the month of February 2005. Invoice describes environmental assessment performance on 150 Broad Street. Documentation provided did not describe reason for this assessment. Per inquiry of the BA, the BOE was thinking of acquiring this land through eminent domain, and therefore contracted with the vendor to perform an environmental assessment of the property before further action was taken. The result of this assessment was that the land was unsuitable for purchase.	This purchase was necessary to determine if there were any environmental ramifications in the district purchasing a piece of property. The district was researching the possibility of purchasing 150 Broad Street to be used for the construction of a new administration building. Upon completion of the environmental work, it was determined that the property was not in the districts best interest to purchase.
276	111000262300000	400306		QUALITY ELECTRIC MOTOR SERVICE, INC.	\$1,080.00	\$1,080.00	Motor & Pump for McGinnis School			✓	PO for purchase of one motor and one pump for use at McGinnis School. Documentation provided does not provide explanation of why this equipment was needed. Per inquiry of the Director of Buildings & Grounds, this equipment burnt out due to the fact that most motors are running 24 /hours day. Per the Director of B & G, this is a situation that arises through the normal course of business within the Buildings & Grounds Department, and many times it is more cost effective to buy new equipment instead of trying to repair it.	Per auditors discussion with the Director of Buildings and Grounds, the motor and pump that were replaced burnt out since during the normal course of business, these parts are continuously operating. It is more cost effective to purchase a new motor and pump than it is to repair the broken items or having to purchase an entire heating/cooling system for the school.
277	111000262300000	630906		RUSSELL-REID	\$400.00	\$400.00	Municipal Jet Service			✓	PO for "Municipal Jet Service" dated 1/24/06. Per inquiry of the BA and analysis of PO package documentation, this service is to blow out all blockage of sewer mains that arises through normal use of the sewage system. The amount is not excessive and is inherent to the operation of a building.	
278	111000262300000	1226905		RULLO & GLEESON ASSOCIATES, INC.			Consulting / Oversight Services / Director of Buildings & Grounds			✓	PO appears to be for NJ Right to Know Compliance Services for the 03/04 School Year but is recorded as 04/05 school year.	Invoice was received after the purchase order was closed and the encumbrance was cancelled.
279	111000262300000	64606		RULLO & GLEESON ASSOCIATES, INC.	\$6,550.00	\$6,550.00	Consulting / Oversight Services - NJ Right to Know			✓	PO for Consulting firm that keeps the District in compliance with the NJ State Right to Know laws related to potentially hazardous materials kept on-site at each building within the district. This particular service is for the 04/05 School Year. PO Package includes detailed listing of services performed by this consulting firm, such as consulting service for the districts new early childhood school and the printing of "Central Files of Material Safety Data Sheets" for each district building.	
280	111000262300000	542206		SCHOOLDUDE.COM	\$4,380.00	\$4,380.00	Annual Renewal for Community Direct & Maintenance Direct Service / Buildings & Grounds			✓	PO for renewal of Annual Membership in CommunityDirect and Maintenance Direct Service thru 12/31/06. Per inquiry of the Director of Buildings & Grounds, this PO is for the use of an online maintenance work order system that is available to every school within the district. If the faculty at any school sees the need for a repair, they will access the system and place a work order into the Buildings & Grounds Department. The work will then be catalogued, performed, and closed out.	

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281	111000262300000	1710305		SONCO INSULATION CO. LLC	\$6,860.00	\$6,860.00	High School / Labor and Materials for Insulation work pursuant to estimate.			✓	PO for work performed at PA High School. Work performed includes removal and replacement of insulation duct work and approximately 40 feet of piping insulation. Working condition of High School building is important to effective school operation and student safety. Documentation provided, however, does not provide reason as to why this work needed to be performed.	Per the auditors discussion with the Director of Buildings and Grounds, the purpose of this purchase was to install new insulation because existing insulation had been removed because it contained asbestos. This work was performed in accordance with the district's asbestos abatement plan. Documentation regarding the reasons for purchases are not required by statute to be included in the purchase order.
282	111000262300000	1696305		SONCO INSULATION CO. LLC	\$1,870.00	\$1,870.00	Flynn School / Purchase for furnishment of labor and materials to repair ceiling pursuant to estimate.		✓		PO for repair work performed at Flynn School. Work performed includes installation of insulation blanket approximately 1,100 square feet. Material used to complete this work included 6" wide insulation and mineral wool insulation. The working condition of Flynn School is important to effective school operation and student safety	
283	111000262300000	1623105		STORR TRACTOR COMPANY	\$2,627.63	\$2,627.63	Tractor Repair / Director of Buildings & Grounds			✓	PO for tractor repair pursuant to a work order #40909. Per inquiry of the Director of Buildings & Grounds, the district owns many tractors that are used for snow removal, cleaning of district property, grass cutting, and hauling of heavy objects. Per the Director of B & G, it is usually more cost effective to repair a tractor as opposed to purchasing an entirely new tractor. Repair amounts appear excessive, and further analysis is necessary to determine the nature of the repairs.	Per the auditors discussion with the Director of Buildings and Grounds, district tractors are used for snow removal, cleaning of district property, grass cutting, and hauling of heavy objects. It is more cost effective to repair a tractor, when the situation warrants the repair, than it is to purchase a new tractor.
284	111000262300000	360106		SYSTEM ONE ALARM SERVICES	\$2,340.00	\$2,340.00	Service Contract Agreement & Central Monitoring Service for Patton, Shull, Wilentz Schools			✓	PO for security alarm systems for the Wilentz, Patten, and Shull Schools including service and monitoring for one year (05/06). Service for one school for an entire year amounted to \$480 and monitoring for one school for an entire year amounted to \$300. Security systems are for the safety of district personnel and students. The Documentation included in the file does not include the reason for the purchase, and as such need further investigation.	The reason for this purchase is to provide central monitoring services for the districts schools. The central monitoring system allows the district to set the alarm when the building is empty and have a central service monitor the building in case of emergencies. If there is an emergency, the monitor notifies the police and the district to alert them to what is happening. Documentation regarding the purchase is not required by statute to be included on the purchase order.

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285	111000262300000	1905905		TOTAL RECALL CORP	\$500.00	\$800.00	Labor for evaluation of the Hirsch Access Control System		✓		PO for evaluation of the Hirsch Access Control System at Cruz School by two personnel from vendor. Per the Director of IT, this is for work performed on the security access system at Cruz School. Per the Director of IT, district personnel cannot access this building without ID cards. This PO and invoice both explain that this is for evaluation work performed to ensure the working condition of this access system. Per examination of documentation, Hirsch is a company that provides access control systems to customers.	
286	111000262300000	1818805		TRANE	\$450.00	\$450.00	HVAC Training / Air Conditioning Clinic			✓	PO for the Director of Buildings & Grounds to attend Air Conditioning Training. PO package contains Training program description and invoice for the training program. Training consists of 12 classes that allow for the attendee to gain knowledge about cooling systems. This training directly relates to the roles and responsibilities of the Director of Buildings & Grounds. The purpose, necessity and amount of training needs further analysis	Per auditors comments, the training is directly related to the responsibilities of the Director of Buildings and Grounds, therefore why is more analysis necessary?
287	111000262300000	430906		THE TREE EXPERT CO.	\$1,120.00	\$1,120.00	Emergency Tree work / Perth Amboy High School		✓		PO for performance of emergency tree work in order to remove a dead elm tree just inside the fence of the football stadium. PO date reflects foot season and necessity to remove the tree for safety.	
288	111000262420000	1781005		A & D INDUSTRIAL & MARINE REPAIR CO.,INC	\$1,699.00	\$1,699.00	Labor & Material / Director of Buildings & Grounds		✓		PO package documents that this purchase is for various parts & labor to repair a pump at Patten School. Per inquiry of the Director of Buildings & Grounds, the vendor provided pump repairs for the furnace and AC units at Patten School.	
289	111000262420000	653206		ACTION ELEVATOR, INC.	\$1,890.00	\$1,890.00	Parts & Labor / Maintenance / Ceres School		✓		PO for work performed on elevator at Ceres School. Per vendor invoice, work performed includes dismantling & removing damaged electric eyes and safety edge, as well as installing a new Tri-Tronics infrared door detector edge. Expenditure is necessary for operation of school.	
290	111000262420000	441006		ADVANCED OFFICE SYSTEMS	\$113.00	\$113.00	Fax Machine Repair		✓		PO for service labor and materials in order to repair fax machine in business offices. Fax machine operation is a common need of the Business Office. PO is missing approval of district purchasing agent.	
291	111000262420000	501706		AMBOY FLOORING, INC.	\$3,300.00	\$3,300.00	Repairs to Stair Treads for McGinnis and Shull Schools pursuant to estimate #1198		✓		PO for replacement of stair treads at McGinnis and Shull School. Vendor estimate describes replacement of 66 lin. feet of stair treads at McGinnis School and 93 lin. feet of stair treads at Shull School.	
292	111000262420000	585306		BCK CONSTRUCTION	\$4,200.00	\$4,200.00	Repairs to columns at McGinnis School		✓		PO is for repair to two cafeteria columns, which includes cost of labor, material and equipment. The expenditure is part of normal district maintenance.	

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293	111000262420000	1789505		BCK CONSTRUCTION	\$53,490.00	\$53,490.00	Snow removal for entire school district 2/11/05 / Buildings & Grounds			✓	PO for snow removal pursuant to a large snow storm during the period of 1/23/05 - 1/26/05. Invoice includes breakout of work performed and the hourly rates for each service performed. Service includes hand labor, backhoes, dumping, etc. Per the Director of Buildings & Grounds, since this occurrence the district now bids out this kind of work, but there was no bid contract at the time of this purchase. Per the Director of Buildings & Grounds, this work was necessary to plow and haul away large piles of snow that had accumulated due to the large snow storm. Due to the fact that no bid documentation is available, the reasonableness of this purchase amount cannot be assessed.	This service was rendered for the purpose of assisting the district with snow plowing, salting and snow removal. The district's snow removal team was overwhelmed with the amount of snow that accumulated, and therefore the district had to hire an outside contractor to assist in the above-mentioned services. Emergency services are not required to be bid.
294	111000262420000	963504		BCK CONSTRUCTION	\$8,450.00	\$8,450.00	Labor and materials necessary to repair Bus Garage		✓		PO was created during the 03/04 school but payment was not made until 04/05 school year. Vendor proposal describes installation of one garage door and another entrance door at the Bus Garage. Per inquiry of the Director of Buildings & Grounds, this repair work was necessary because a Bus Driver destroyed the entire garage door system when pulling in one day. As such, the garage door needed to be fixed in order to ensure the safe lock-up of district-owned buses that are stored at this location.	
295	111000262420000	730606		BINGHAM COMMUNICATIONS, INC.	\$1,495.00	\$1,495.00	Repairs to clocks / Shull School / Director of Buildings & Grounds		✓		PO for 13 clocks to be repaired, rebuilt, and tested at \$115 / clock at Shull School. \$115 / clock repair does not seem excessive and proper functioning of clocks at a school is important to flow of student activity.	
296	111000262420000	745506		BIO SHINE	\$5,001.00	\$5,165.00	Machine Repairs / High School / Director of Buildings & Grounds		✓		PO for repair of 4 speed scrubbers during April 2006. Each repair cost the district approximately \$1250, which included labor and parts used in repairs. Timing of purchase for these repairs is questionable because it is unlikely that all four of these scrubbers broke at the same time in April. Per inquiry of the Director of Buildings & Grounds, the reason all four repairs were done at this time is because he was not made aware of them being broken until this time. Per the Director of Buildings & Grounds, it is cheaper to repair these machines than to purchase new ones because they cost about \$6,500. These machines are used to keep the school floors clean for the safety of district personnel and students.	
297	111000262420000	1926005		BLONDER TONGUE	\$1,700.00	\$1,700.00	Repair Agile Modulator's / Processors / High School / AV Department			✓	PO for repair of "Agile Modulators / Processors". Documentation provided does not contain enough detail in order to ascertain what kind of service / equipment is being provided to the school district. Further documentation is needed in order to effectively analyze this expenditure.	The repair is to equipment that is central to the audio/visual TV34 components and processors located in the high school, as indicated on the purchase order.
298	111000262420000	551506		BOSS AUDIO	\$300.00	\$300.00	Check & Replace Power Window on Dodge Ram / Business Administrator		✓		PO for repair of power window on 2001 Dodge Ram. Per examination of district owned property documentation, this truck is owned and depreciated by the district. The maintenance department utilizes these trucks to perform various maintenance projects within the district. As such, the working condition of these trucks is vital to the efficient operation of the district facilities.	

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299	111000262420000	476606		BUIST INC.	\$3,420.00	\$3,420.00	Labor Fees for project #07456C for Perth Amboy High School / Buildings & Grounds		✓		PO for 36 hours of labor at \$90/ hour related to High School Refrigeration Circuit Malfunctions. PO package includes vendor labor report which includes description of work performed during the 3 days on site by the vendor. The working condition of the refrigeration system is important to the Food Services Department daily operations.	
300	111000262420000	710006		C&M Door Controls	\$5,100.00	\$5,100.00	Door Replacement / High School / Director of Buildings & Grounds.			✓	Invoice describes that C&M Door Controls performed a jobsite survey and proposed that the Girls Gym Lobby from Cafeteria doors be removed in order to install 3 new steel doors. Invoice price includes the cost to furnish & install the 3 doors. Proposal was accepted and purchase was made during March 2006. Per the Director of Buildings & Grounds, these steel fire doors were installed because the previous doors were low in quality and had begun to crack. The installation of fire doors provides additional safety for district personnel and students. However, documentation provided does not explain reason as to why the pre-existing doors needed to be replaced.	Per the auditors conversation with the Director of Buildings & Grounds, the steel fire doors were installed because the existing doors had begun to crack and break. The installation of fire doors provides additional safety for district personnel and students. Documentation regarding the reasons for a purchase are not required by statute to be included in the purchase order. The Director of Buildings and Grounds discusses every purchase with the Business Administrator and Superintendent prior to the issuance of any purchase order.
301	111000262420000	603006		CHEMSEARCH	\$2,788.50	\$2,700.00	Grease Trap Enzymes for PAHS & McGinnis / Director of Buildings & Grounds		✓		Purchase of grease trap enzyme for the two main kitchens located at the High School and McGinnis School. Purchase is for 60 gallons @ \$45 / gallon. The High School & McGinnis School prepare all meals for the district schools, and as such the working condition of these kitchens is important to the operation of food services.	
302	111000262420000	585506		S.A. COMUNALE CO., INC.	\$1,200.00	\$1,200.00	Fire Sprinkler Survey Repair for District / Director of Buildings & Grounds		✓		PO for survey to analyze any need for repair of sprinkler systems at Flynn School, Shull School, Patten School, and Wilentz School. The working quality of these sprinkler systems is vital to the safety of district students and staff.	
303	111000262420000	710106		CORBAY ASSOCIATES, INC.	\$350.00	\$350.00	Parts & Labor pursuant to invoice #3538 / Director of Buildings & Grounds / Wilentz School		✓		PO for a service call related to a problem with the Bleacher Operation at Wilentz School. Invoice describes that an electrical issue was found. Invoice goes on to say that vendor technicians left district personnel with 2 new relays at \$50 / relay. The service call itself totaled \$250. Amount is not excessive and effective bleacher operation is important to student safety and student use of gym facilities.	
304	111000262420000	1424805		CULLEN ASSOCIATES INC.	\$3,725.24	\$3,725.24	Labor and materials necessary to rebuild pump / Buildings & Grounds		✓		PO for the repair and rebuilding of a chill water pump and installation of a new motor. Per inquiry of the Director of Buildings and Grounds, this equipment needed to be replaced because the previous equipment broke. Per the Director of B & G, this equipment will break frequently over the course of time because of usage. This equipment enabled cold water to be delivered throughout the building.	

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305	111000262420000	1725205		D'ONOFRIO & SON, INC.	\$1,100.00	\$1,100.00	Landscaping Services pursuant to proposal / High School / Buildings & Grounds			✓	Vendor invoice describes worked being performed as a "Water Stadium - walk through" and the cutting back of overgrowth along the pathway between the high school stadium and cemetery. PO package does not provide enough detail to make conclusion as to the necessity of the work performed. Further analysis is necessary.	The purchase was for the trimming of tree branches and removal of dead trees at Water Stadium. The removal of tree branches and dead trees was essential to the safety of the students who use Water Stadium, as the branches and trees were in close proximity to the running track, field, refreshment stand and restrooms.
306	111000262420000	1227105		DORON PRECISIONS SYSTEM, INC.	\$3,327.00	\$3,327.00	Maintenance for Driving Simulation System for the 04/05 School Year / Bus. Admin			✓	Maintenance Contract is included within the PO package and describes the importance of maintenance of the Simulation Driving System. The Simulation Driving System is for the benefit of High School students that are learning how to drive and are in the process of earning a driver's permit / license.	
307	111000262420000	1713205		EDDIE O'S PLUMBING & HEATING LLC	\$6,165.00	\$6,165.00	Plumbing Repairs at Shull School / Pipe replacement / Buildings & Grounds			✓	PO for replacement and repair of plumbing pipe at Shull School. PO is comprised of \$4760 in labor costs and \$1405 in materials costs. Work was performed during Winter Break while children were not at school. Per inquiry of the Director of Buildings & Grounds, this work was performed because of normal wear and tear that occurs on dated piping within the plumbing system. The effective operation of the school plumbing system is vital to school operation.	
308	111000262420000	665806		EDISON GLASS	\$1,600.00	\$1,600.00	Parts & Labor / Window units / Director of Buildings & Grounds / Various Schools			✓	PO for window repairs at Peterson, Patten, and Richardson Schools. 3 repairs were completed, each costing between \$500 and \$550. Per inquiry of the BA, these windows needed to be repaired due to children throwing rocks through them. This is a normal occurrence within the district, and the repairs must be made quickly for safety and security purposes.	
309	111000262420000	691306		TG ELLIOTT ASSOCIATES, INC.	\$3,100.00	\$3,100.00	Relocation of Wall Padding at Shull School / Director of Buildings & Grounds			✓	PO for safety cushion wall padding to be relocated at Shull School. Invoice describes work to include install furring and install pads that were removed from main gym into auxiliary gym. Purchase was made during February 2006 during the second semester session. Per inquiry of the Director of Buildings & Grounds, this work was performed in order to utilize safety padding that was being replaced in the main gym at Shull School. Instead of throwing out the padding that was still useful, it was installed in the Auxiliary Gym at the School for student safety. Documentation provided does not explain the need for this expense, as the existing padding is being reinstalled in another GYM.	The district purchased new padding for the main gym to replace the existing padding that was worn. The new padding was installed to provide the students with a safe environment during gym class and athletic events. The existing padding was installed in the auxiliary gym, which did not have padding. The auxiliary gym is not used as often as the main gym.
310	111000262420000	1984605		TG ELLIOTT ASSOCIATES, INC.	\$4,355.00	\$4,355.00	Installation of Safety Cushion Wall padding Girls Gym and Boys Gym including elevator.			✓	PO to furnish and install safety cushions in both the boys and girls gym at the high school. Purchase was made during the summer in order for the gym to be safe & ready for the beginning of the 05/06 school year. Documentation provided did not explain the necessity of this expenditure.	The existing padding was removed, repaired and installed in the auxiliary gym to provide that area with safety features. The auxiliary gym did not have any padding prior to this padding being installed.

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311	111000262420000	1734505		GLASSTECH SPECIALISTS, INC.	\$1,275.00	\$1,275.00	Supply and installation of a glass window / Buildings and Grounds		✓		PO for materials and labor necessary to install a 1" insulated clear tempered glass window at Patten School because of a broken window. Per inquiry of the Director of Buildings & Grounds, the replacement of broken windows occurs throughout the normal course of business within the school district.	
312	111000262420000	756806		W.W. GRAINGER, INC.	\$1,485.00	\$1,485.00	Supplies Furnishment for Compliance with EPA Regulations / Director of Buildings & Grounds		✓		PO for purchase of 15 recycling boxes at \$49 / each, and 10 lamp recycle drums at \$75 / each. PO states that these are necessary purchases to remain in compliance with EPA Regulations.	
313	111000262420000	1983805		INTERIORS BY ALEMAN	\$900.00	\$900.00	2 commercial roller shades at the High School / Buildings & Grounds			✓	Purchase of two heavy duty commercial roller shades including installation at \$450 each. The documentation provided does the explain the need for this purchase. Per inquiry of the Director of Buildings & Grounds, these shades were purchased to replace dated shades in a classroom at the high school that has large "store front" windows. Per the Director of Buildings & Grounds, these shades are needed for this classroom's privacy.	Per the auditors conversation with the Director of Buildings & Grounds, the heavy duty roller shades were purchased to replace large window shades that were original to the building. The shades were installed in high school classrooms that have large windows.
314	111000262420000	798106		Landover Cooling Tower Services	\$975.00	\$975.00	Repairs to cooling tower systems / Wilentz School / Director of Buildings & Grounds		✓		PO package contains an accepted quote from the vendor for work to be performed. Per the quote, the cooling towers at Wilentz School were leaking from 1 major seam per cooling tower, totaling two seams. In order to fix this, the vendor cleaned the seams, installed sealant, and attached a metal strip to the seam. Per inquiry of the Director of Buildings & Grounds, this purchase was necessary to maintain the normal operation of Wilentz School.	
315	111000262420000	849404		THE LOCKER MAN	\$2,185.00	\$2,185.00	Locker repairs at McGinnis School / Buildings & Grounds		✓		PO for materials and labor necessary to repair existing damaged and missing locker doors and frames. Vendor invoice is a proposal that was accepted by the BA on behalf of the District.	
316	111000262420000	812106		LOWE'S OF WOODBRIDGE	\$319.00	\$319.00	Electrical Parts for 3rd Floor High School / Director of Buildings & Grounds			✓	Per the vendor invoice, PO is for purchase of a "15,000 BTU Elect. ESTAR A" for \$319.00. PO package states that this purchase is for the 3rd Floor of the High School. PO package contains no further description of the nature and necessity of this purchase. Further analysis is required.	The purchase of this unit was for a classroom on the 3rd floor of the high school. The classrooms that are located on the 3rd floor of the high school get extremely hot during the spring months. This unit was purchased for the health and safety of the students and staff who inhabit the 3rd floor.
317	111000262420000	1627905		MAR-NIC GENERAL CONTRACTORS, LLP	\$1,950.00	\$1,950.00	Labor & Materials pursuant to invoice #1003 dated 10/14/04 / Buildings & Grounds		✓		PO is for various repair work performed at buildings / schools within the school district. Work includes fixing loose / broken railings, repairing gates, fixing holes in wires. Amounts for each specific job are not excessive and are inherent to the operation of a school district.	
318	111000262420000	1973505		MATHUSEK, INC.	\$24,550.00	\$24,550.00	Labor & Materials for floor finishing at High School Gym Floor / Buildings & Grounds			✓	PO for sanding, refinishing, and repainting all game lines, letters, and logos on the High School Gym Floor. Vendor invoice provides detailed description of work to be performed, including references to New Jersey State Law regarding products to be used and rates. The condition of the High School Gym Floor is important to student activities including sports and physical education class.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
319	111000262420000	1825405		NICHOLS TELEVISION	\$325.00	\$325.00	Repair Phillips TV / High School AV Department		✓		PO for repair of 3 televisions at the High School. Invoice includes replacement of amp fuses, scan cards, and other television equipment. Per inquiry of the Assistant Business Administrator, each classroom within the High School has a television for use of the district's on demand educational video system. Amount is not excessive and the televisions are used to educate the students.	
320	111000262420000	244706		PATTERSON KELLY COMPANY	\$6,707.00	\$6,708.00	Hot water parts pursuant to quote / estimate #0507-BUN-7224 / High School		✓		Vendor invoice describes shipment of a replacement 3/4" copper tube bundle, bolts, and nuts for hot water system at the High School. PO is dated 7/25/05, which indicates that this purchase may have been planned in order to coincide with summer break when students are not at the school. Per the Director of Buildings & Grounds, this purchase was made in order to fix the broken hot water boiler system at the high school. The working condition of the boilers is vital to the operation of the school.	
321	111000262420000	638506		QUALITY ELECTRIC MOTOR SERVICE, INC.	\$1,380.00	\$1,380.00	Parts & Labor for work performed at Wilentz School / Buildings & Grounds		✓		Vendor invoice describes work performed on 2 pump units including cleaning and sanding of all pump parts, replacement of various parts, and painting. Each pump was billed at \$690. Per inquiry of the Director of Buildings & Grounds, this expenditure was for necessary, common work performed on the Wilentz School heating system in order to keep the system functional.	
322	111000262420000	506806		RUTGERS FENCE COMPANY, INC.	\$8,610.00	\$8,610.00	Labor and materials to repair fences at 4 different schools / Buildings & Grounds		✓		PO for various repairs / installations of fences at Wilentz School, Ceres School, High School, and Patten School. Per the Director of Buildings & Grounds, the need for fence repair within the school district is common and necessary for student safety.	
323	111000262420000	746206		SG Mechanical Corp.	\$10,995.00	\$10,820.00	Pump for McGinnis / Motor Replacement @ High School / Director of Buildings & Grounds		✓		Po for labor and materials to rebuild, install, and align motor and end suction pump at McGinnis School for \$1,875. PO also for labor and materials to remove, rebuild, and reinstall r4 of top exhaust fans at \$2180 / fan. Vendor voucher amount of \$10,595 does not agree to original PO amount of \$10,820. Payment on PO also does not agree to this documentation. Per inquiry the Director of Buildings & Grounds, this motor had given out and needed to be replaced. Per the Director of B & G, these motors give out frequently because many times they are utilized 24 hours per day, and they need to be replaced in order for the buildings to function properly.	
324	111000262420000	835206		SCRUBBER DOCTOR	\$606.72	\$606.72	Labor & Materials / Director of Buildings & Grounds		✓		PO for checkup work performed on one scrubber and one buffer in June 2006 at Flynn School. Timing of repair work appears to be reasonable as it is being performed at the end / beginning of a school year. Repair amounts are not excessive.	
325	111000262420000	762606		STANLEY SECURITY SOLUTIONS	\$2,269.40	\$2,269.60	Library door repairs at McGinnis / Director of Buildings & Grounds		✓		PO for Library Door repairs including materials and labor. The working condition of these doors is important to school safety and security.	

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326	111000262420000	603406		TRANE	\$1,000.00	\$1,000.00	Parts and labor necessary to rebuild contractor / McGinnis School			✓	PO is for rebuilding of 2K1 contractor in starter. Documentation provided does not explain what this is and how it supports the operations of the school. Work authorization document is provided for review.	Per auditors discussion with the Director of Buildings and Grounds, the contractor is a the main internal switch that allows the hvac system to start and work. It is an electrical switch that pulls power from one point and sends it to another point, so that the system will work. Without the contractor, the hvac system would not function. In this case, the contractor was able to be rebuilt, which was cheaper than purchasing a new contractor.
327	111000262420000	365206		TRANE	\$148,000.00	\$148,000.00	Inspection and Maintenance of Trane H.V.A.C Systems / 8 School Locations / Buildings & Grounds / Bid #06-21		✓		PO for service of H.V.A.C Systems at 8 school locations within the district. PO package includes Bid Proposal Form from Trane, which includes a breakout of cost per labor hour, cost per overtime/holiday labor hour, and a 20% discount on parts from list price. Each school location is charged a total of \$18,500. Per examination of bid documentation, the district received bids for this work from 3 different vendors. One vendor had a lower bid price than Trane by \$16,000. However, within the bid documentation is a letter from the BA, to the lowest bidding vendor, describing that their bid was not due to the fact that their bid was the lowest only because the bid did not conform to the specifications set out by the school district. As such, the bid was awarded to Trane. As such, the amount of this purchase appears reasonable. The maintenance of the district H.V.A.C systems is vital to the environment in which students are educated.	
328	111000262420000	1227605		TRANE	\$142,150.00	\$142,150.00	Service Contract for service, inspection, and maintenance of Trane H.V.A.C Systems at 7 different District Schools / Bid #05-21		✓		PO related to a service contract for the H.V.A.C systems in seven different Perth Amboy Schools. Per examination of bid documentation for the service, inspection, and maintenance of the H.V.A.C Systems within the School District, the district received bids from two different vendors for the work to be performed. Trane submitted the lowest bid price, and as such this amount appears reasonable. The working condition of the districts H.V.A.C Systems is important to the function of school activities.	
329	111000262420000	1963505		VIDEO CORP. OF AMERICA	\$95.00	\$95.00	Video Deck Analyzed for Repairs / High School / Channel 34 Support		✓		PO for labor services related to assessing a broken video deck's need for repairs. The vendor charged \$95 for one hour of labor and eventually decided that it would not be cost effective to repair the video deck. As such, the equipment was returned to the school district.	
330	111000270593300	245006		PERTH AMBOY TIRE INC	\$21,568.56	\$21,568.56	Garage Lease for 05/06 School Year / Bus. Admin.			✓	PO for the lease of a garage at 380 New Street in Perth Amboy for the 05/06 School Year. PO package contains PO and vendor voucher. No vendor invoice is provided. Payments are made in the amount of \$1797.38 / month for 12 months. This lease is for the housing of district buses while they are not being utilized. Storage of buses is necessary for the operation of District.	The Board of Education owns 20 buses and executed this lease to provide for the storage of some of our buses. The lease provides that the district is to use this property for the storage of district buses and that payments are to be made once per month, on a 12 month basis.

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331	111000262490000	350106		USA-PA	\$23,655.10	\$23,655.10	Water and sewer charges			✓	Charges are for water and sewer for the entire District for the months of July and August 2005. Purchase order was not provided for review. Voucher and bills for each school building in the District were available for review. Further analysis is necessary due to missing documentation.	All information regarding this purchase was provided to the auditing team. The district is unsure as to why the information that was supplied was insufficient, as the provision of water and sewer services is essential to the operation of the school district.
332	111000270593100	1561605		JACOBSON, GOLDFARB & SCOTT INC.	\$19,264.00	\$21,634.00	3 Auto Endorsements and 1 Package Endorsement Add for 601 Cortland Street, Business Admin			✓	PO for endorsements for 2 buses, 1 Ford truck, and 1 "Package Endorsement Add: 601 Cortland Street". PO package does not contain any further description of what kind of services are being provided by this vendor. Cortland Street add totals \$18,490 and each auto add is approximately \$1,000 / each. Further inquiry is needed to assess the nature of these purchases.	JGS was the insurance broker for the district's property/casualty insurance. This purchase was to add the Ignacio Cruz Early Childhood Center to the district's insurance policy as well two new school buses and one new maintenance vehicle.
333	111000262520000	651006		Federal Hill Risk Management, LLC	\$4,043.70	\$4,043.70	Premium Renewal for 7/1/05 - 7/1/06 / Business Admin			✓	PO for premium renewal with the NJ School Board Association Insurance Group for the 05/06 school year. Policy Number Line of Business is P-210-W. Per inquiry of the Asst. Bus. Admin., this expenditure is for the district's insurance carrier broker for services such as property casualty, workers compensation, and health benefits. This vendor is approved each year by the Perth Amboy BOE. The district provided the policy and signed contract for review, and the documentation reflected information provided by the PO package.	
334	111000262590000	554906		THE PMA INSURANCE GROUP	\$106,475.00	\$106,475.00	Premium Deposit / Business Admin			✓	Premium Deposit paid to the Pennsylvania Manufacturers' Association Insurance Company located in Blue Bell, PA. PO package provides insurance policy #670500. Per the BA, this vendor was the district's workers compensation insurance carrier. Documentation provided does not explain the reasons a deposit is required.	PMA was the district's workers compensation insurance carrier. This purchase was for the initial payment of the workers compensation premium for the year.
335	111000290600300	956504		PLATINUM COMMUNICATIONS	\$25,133.10	\$25,133.10	Equipment via State Contract ID# A42285 / SLD Discount			✓	PO for purchase and installation of various communications equipment at the High School. PO package does not provide detailed insight as to what kind of materials are being purchased, or who will be utilizing the equipment once installed. Funding Request and SLD Discount documentation was not available for analysis.	This purchase relates to the various servers located at the high school. SLD documentation is available.

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336	111000290592000	156404		CROSSPOINTE, INC.	\$310,623.00	\$310,623.00	CrossPoint Schools Online and GradeBook On-Line Applications Software / High School			✓	PO for purchase of CrossPoint Software Applications. PO package includes signed legal agreement between CrossPoint and Perth Amboy Superintendent for services products provided. Per inquiry of the Director of IT, this PO is for the purchase of a new student information system for the entire school district. This automated system allows teachers to keep track of student grades, attendance, discipline, contact information, etc. This system also provides the district with a central record keeping data base, in which all student information (from address, dob, race, grades, free/reduced status) is kept and available for analysis, review and in accordance with state mandates. Documentation regarding the purchase is not required by statute to be included on the purchase order.
337	111000290592000	905304		NOVUSOLUTIONS	\$16,000.00	\$11,200.00	NovusCMS Professional Edition that includes module for NOVUSCALENDAR / Director of IT / High School			✓	Per Director of IT, purchase of NovusCMS which allows technical and non-technical staff the ability to create and administer their own websites. When a member of the district staff creates a website, this system allows for the necessary individuals to approve the content of the website before it is posted to the internet. Per the Director of IT, teachers are encouraged to create websites and post calendars and homework assignments so that children can become more familiar with the internet. Purchase appears to have educational value for both teachers and students. Documentation provided does not explain the purpose, necessity and beneficiary of this purchase.
338	111000290592000	1802705		WINSTON ADVERTISING AGENCY	\$1,718.00	\$1,718.00	Employment Advertising			✓	PO for two advertisements in the Newark Star Ledger for a teacher of the handicapped on 2/6/05 and 2/7/05. Per inquiry of the Director of HR, due to the high dollar value of advertising in newspapers, it is used for positions that the district is having trouble filling through the more available, less expensive means of hiring employees. Per the HR Director, the dollar amount of this advertisement is in line with other advertisements published prior to this one. The hiring of qualified certified staff is vital to effective education of district students.

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339	151000218320000	1588805		PATRICIA GATTO DE ANGELIS	\$750.00	\$750.00	Author Visit and Presentation / 3 Full Assemblies / Flynn School		✓		PO for 3 Assemblies put on by the Guidance Department. Per the vendor invoice, each assembly includes stories, songs, and anti-bullying lesson / slide show for grades K-4. These assemblies provide educational value to students at Flynn School.	
340	20436100610000	755206		DOVETAIL PRESENTATIONS	\$750.00	\$750.00	The "Good Character" Magic Show / 3 Assembly Shows / Flynn School			✓	PO for 3 performances of The "Good Character" Magic Show at Flynn School for the students. The amount is not excessive in relation to the number of students that benefit and the number of shows performed. PO package does not contain invoice or description of assembly performed. As such, the educational value of this performance cannot be ascertained with the information given.	The assemblies deal with developing good character and values; things that are lacking in today's society.
341	20436100610000	600406		PRIMARY FOCUS	\$1,200.00	\$1,200.00	Primary Focus / Choices Count / 3 Assemblies / Ceres School		✓		PO for 3 "Choices Count" Assembly Program performances on 4/28/2006 at Ceres School. Per examination of vendor information and background of assembly content, this performance has educational value for the students at Ceres School.	
342	151000218390000	675506		THE ARTS & EDUCATION CENTER	\$5,895.00	\$5,895.00	04/05 and 05/06 Enrollment, Tuition, and Application Fees / Arts Middle School / McGinnis School			✓	PO for 04/05 and 05/06 School Year Fees for "Arts Middle School." Invoices include enrollment fees of \$50 / student for 6 students, tuition fees of approximately \$560 / student for 9 students, and application fees of approximately \$45 / student for 12 students. PO package does not provide discussion why tuition fees are being paid for certain students at the middle school for additional art instruction.	Tuition is paid for those enrolled in the program who meet the specific criteria contained therein.
343	151000218390000	1644905		JENNIFER CAUDLE ENTERPRISES	\$650.00	\$650.00	Motivational Speaker for the Anti-Bullying Program / Wilentz School / Two Shows		✓		PO for 2 Motivational Speaker shows at \$325 / show in support of the Anti-Bullying Program. Performances are for grades K-4, with approximately 400 students per show. As such, the amount for these shows does not appear excessive, and they are for the benefit of district students.	
344	111000218390000	1357505		THE MCGRAW-HILL COMPANIES	\$36,013.64	\$36,013.64	NJ ESPA & NJ HSPA Test Booklets			✓	PO for purchase various HSPA and ESPA test booklets. Per inquiry of the BA, this purchase is for materials necessary to administer state required tests that are performed at the high school and middle school each March, to analyze student performance and progress. The amount of the purchase should be evaluated by the personnel with appropriate expertise. The amount is also above the bid threshold, however there is no reference to the bid documentation	This purchase is for materials necessary to administer the state required tests (hspa, espa) which are mandated by the NJDOE, to analyze student performance and progress. This purchase is not required to be bid as copyrighted materials are exempt from the bidding laws.
345	151000218390000	1814405		RARITAN VALLEY BUS SERVICE	\$515.00	\$515.00	49 Passenger Bus for High School to Freshmen Friday Construction Career Day at Brookdale Community College 4/8/05			✓	PO for rental of 49 Passenger Bus to take students to Freshmen Friday Construction Career Day at a community college. The PO states that the departure time is 8AM and that the bus will leave the college at 1:45PM. This trip is for the benefit of district students. The PO package does not address why a district owned bus was not utilized.	The transportation that was required was during the school day when the district owned buses are being used for the transportation of students. Therefore the district did not have any buses available to provide transportation and needed to utilize a non-district owned bus.

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346	111000218500000	1001105		CASCADE SCHOOL SUPPLIES	\$1,966.96	\$1,966.96	General Supplies Bid #05-1 / High School		✓		PO for purchase of various necessary school supplies such as tape, scissors, binders, index cards, envelopes, markers, pencils, etc. Per examination of bid documentation, the district sent out bids for these supplies to multiple vendors and received bid prices from multiple vendors. Per the bid documentation, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable. These supplies are purchased for the benefit of classroom instruction.	
347	151000218500000	535806		THE COLLEGE BOARD	\$325.00	\$325.00	College Board Membership Dues / High School		✓		Membership dues for College Board membership for 11/1/2005 - 10/31/2006. This membership is for the benefit of High School students who plan to go on to college.	
348	111000218500000	1039705		PAPER MART INC	\$4,183.65	\$4,183.65	Computer and Copier Paper pursuant to Bid #05-5 / High School		✓		PO for purchase of copier paper pursuant to Bid #05-5. Per examination of Bid #05-5 documentation, this vendor had the lowest bid prices for these particular items of all bid prices submitted to the district from various vendors. As such, the dollar amount of this purchase appears reasonable. The purchase of copier paper is a common expenditure related to the normal operation / function of a school district.	
349	111000221320000	1829105		THE CHILDREN'S HOSPITAL OF PHILADELPHIA	\$225.00	\$225.00	Sixth Annual Advanced Practice Nurse Conference at the Children's Hospital of Philadelphia / 5/5/05 - 5/6/05	✓			PO for attendance of School Nurse to attend the Sixth Annual Advanced Practice Nurse Conference entitled "Building n the Basics / Primary Care Issues". The dollar amount for this two day conference is not excessive. Per examination of HR documentation, this employee is a School Nurse at Richardson School, and as such her attendance at this Conference is in line with her roles and responsibilities within the district. PO includes an accepted Professional Day Application. Per examination of NJ DOE Approved Out-of-State Travel documentation, this Out-of-State Conference was not approved by the NJ DOE. PO documentation does not provide information regarding why attendance was necessary out-of-state.	State Department Approval was not required as conference was within 'Mid-Atlantic Region' radius established by NJDOE. A copy of Assistant Commissioner Gordan MacInnes' memo dated 4/05, detailing that travel within the 'Mid-Atlantic Region' did not require NJDOE approval, was provided to the auditors. Attendance out-of-state was necessary because that is where the conference was held.
350	111000221320000	804606		KATHLEEN B. MCEVOY	\$444.04	\$444.04	Reimbursement for mileage in district July 1, 2005 - May 24, 2006		✓		PO for reimbursement of gas mileage related to travel from school to school within the district. PO package contains detailed breakdown of mileage driven for the entire year. This employee is the District Supervisor of Math for grades K-6, and as part of her job responsibility she must travel to the various school locations within the district throughout the year. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.	

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351	111000221390000	652706		JOAN BALDWIN	\$360.00	\$360.00	Reimbursement for Professional Development Day / Orff Conference 11/9/05 - 11/12/05			✓	PO for reimbursement of registration fees for AOSA National Orff Conference in Birmingham, AL. This employee is a music teacher at the Patten Elementary School. According to the learning plan, the course title is "Special Study in Music Education", which is relevant to her role. The course approval is for \$360 Orff Conference fee and \$480 college, both were necessary for credit. PO also includes the conference participation log in which the attendee details each session's summary. Per examination of approved out of state travel documentation provided by the NJ DOE, attendance at this Conference was not approved by the NJ DOE as required.	The conference reimbursement was in accordance with district policy and in line with the subject matter that the teacher is responsible for. The conference allowed the teacher to gain useful insight which was brought back to the students and staff members of the district and utilized in the classroom.
352	111000221500000	91835905		RUTGERS UNIVERSITY				✓			PO package was not submitted for review	Purchase order was provided as initially requested. It is unknown why auditors misplaced this document, which was later found by district personnel in auditors working area.
353	151000222300000	1091605		EBSCO SUBSCRIPTION SERVICES	\$250.00	\$250.00	One year subscription for the 04/05 School Year to "Novelist K-8" on-line database / McGinnis School		✓		PO for one year subscription to "Novelist K-8" on-line book information database. Amount is not excessive and the purchase is for the benefit of all students within the District grades K-8.	
354	151000222300000	1618805		MACK CAMERA AND VIDEO SERVICE	\$360.00	\$360.00	Sony, Panasonic, and DALITE equipment repair / High School		✓		PO for repair and cleaning of various camera and video equipment at the High School AV Department. Per inquiry of the BA, the district utilizes this equipment for High School classes, and for the broadcasting of board meetings and other meetings on Channel 34 for public viewing. The repair amounts are not excessive and are used by district students in the classroom.	
355	151000222300000	1714505		TELE-MEASUREMENTS INC.	\$475.00	\$475.00	Repairs to two Philips TV / High School			✓	Charges are for repair of two television sets in the High School. Provided are documents that indicate the problem experienced and remedy for equipments. However, invoice was not included in the PO package.	Purchase order package was provided as initially requested. It is unknown why auditors misplaced parts of this package.
356	151000222300000	1830805		NJ TELSAT SYSTEMS	\$170.00	\$170.00	Service to Satellite Dish / High School AV Department		✓		PO for service to satellite dish at the High School utilized for broadcasting various educational material on Channel 34. Charge is for 2 hours of labor at \$85 / hr. Amount is not excessive.	
357	111000230331000	784606		ROBERT P. MARTINEZ, ESQ.	\$12,714.93	\$12,714.93	Legal Services / Business Admin		✓		PO for legal services rendered during March 2006. Invoice includes detailed break-down of various work performed on behalf of the district by the hour. PO package provides a detailed description of legal services performed. Per inquiry of the BA, and examination of the contract between Mr. Martinez and the District BOE, Mr. Martinez is the BOE appointed attorney.	

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358	111000230331000	1677805		RICHARD E. SHAPIRO, LLC	\$6,376.37	\$6,376.37	Professional Services 7/1/03 - 6/30/04 / Business Admin			✓	PO for professional legal services provided by Mr. Shapiro for the 03/04 school year. Invoice includes an extensive breakout of expenses related to phone conversations with the Superintendent, meetings, and review of documents. Per inquiry of the BA, Mr. Shapiro is usually involved in providing his professional services to the district related to State and Abbott District related issues. Contract between the district and this vendor was not provided for review, and as such further analysis is necessary for this expenditure.	Mr. Shapiro is retained by the district to assist in legal matters that arise between the district and the NJDOE and NJSCC. Mr. Shapiro's services and rate of pay were board approved.
359	111000230339000	1799905		GRISEL LOPEZ-DIAZ, PH.D.	\$800.00	\$800.00	Translation Services / Business Admin			✓	PO states the payment is for translation services. PO package does not contain an invoice, voucher, or any further discussion regarding what kind of services are specifically being purchased. Further information is necessary before any further analysis can be made.	Dr. Lopez-Diaz provides the district with translation services - from English to Spanish and from Spanish to English. The population of Perth Amboy is approximately 85% hispanic and as such, translation services are often required when dealing with parents, students and at meetings.
360	111000230339000	1248105		NJ SCHOOL JOBS.COM	\$1,400.00	\$1,400.00	Subscription Renewal for Internet Job Postings for the period of 8/1/04-8/1/05 / HR Director			✓	Subscription to NjschoolJobs.com which enables the district to post all vacancies related to professional, support, and athletic staff.	
361	111000230339000	1708005		SILLS CUMMIS RADIN TISCHMAN	\$7,800.59	\$7,800.59	Legal Services / Business Admin			✓	PO for legal services provided during the month of November 2004. Vendor invoice includes detailed breakout of services performed, including preparation of presentations, research, and telephone conversations with District personnel. The district provided signed contract documentation between the school district and this vendor. The need for legal services is inherent to the operation of a school district.	
362	111000230340000	1486905		BIO-REFERENCE LABORATORIES	\$7,640.00	\$10,000.00	Employee Drug / Alcohol Screenings for the 04/05 School Year			✓	PO for drug / alcohol screenings of District employees for the 04/05 school year. A flat fee of \$10,000 was encumbered for the entire year and then the District pays \$40 per employee test.	
363	111000230340000	1573005		DR. LAMPRIKAKOS	\$2,000.00	\$2,000.00	Employee Physicals			✓	PO is for 40 employee physicals at \$50 / employee, performed by Dr. Lamprinakos. Per examination of HR employee hire date data, these physicals are performed prior to date of hire. By law, physicals are required for all new hires. No invoice is provided as all information is maintained on vendor voucher.	All physicians utilized by the district are board approved. Physicians submit district vouchers, which contain all information relative to the services that have been rendered. Since all information is contained on the voucher and is properly analyzed and paid, an invoice is not necessary.
364	111000230340000	1632405		MIDDLESEX COUNTY PUBLIC HEALTH DEPT.	\$468.00	\$468.00	Chest X-Rays			✓	PO for 12 district employee chest X-rays at \$39 / X-ray. Vendor invoice includes the names of all 12 employees who received these X-rays. PO package does not provide explanation regarding why these particular employees received chest X-rays. PO has no signature that provides proof of review / approval. PO appears to be improperly coded into the Support Services - General Administration account.	Chest x-rays performed on district employees are done to determine if the employees are healthy and able to perform the duties for which they are hired. The purchase of this service was properly coded and charged to the correct account.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
365	111000230340000	1682105		NATIONAL SAFETY COMPLIANCE, INC.	\$377.00	\$377.00	Drug and Alcohol Testing / Transportation Director		✓		PO for purchase of 5 drug tests @ \$69 / test and 1 alcohol test @ \$32 / test by the Transportation Department. Vendor invoice provides what appear to be 5 employee social security numbers. Timing of these drug / alcohol tests are in the middle of the school year, as the PO is dated 12/8/04. Per inquiry of the Asst. Business Administrator, this is for the required random testing of district bus drivers in order for them to keep their licenses. This expenditure is not excessive in amount and is a necessary safety precaution to protect district students that ride the buses.	
366	111000230530000	1797605		A T & T	\$95.97	\$95.97	Fax Machine & Directory Service		✓		PO for service charges related to the fax machine in the Board Office for January 2005. Amount is not excessive and the use of a fax machine is inherent in the operation of a Business Office.	
367	111000230530000	1489405		ARCH WIRELESS	\$1,245.52	\$1,065.90	Lease Service Agreement for 30 pagers for the 04/05 School Year.		✓		PO for lease of 30 pagers for the 04/05 School Year. The amount paid on PO exceeds original PO amount. PO package provides a listing of all those employees who are given a pager. Per analysis of this list, the employees include the Superintendent, Director of Buildings & Grounds, Director of IT, Director of Transportation, Athletic Director, HR Director, etc. Per review of this list, it appears as though each employee who is given a pager does have a need for one.	
368	111000230530000	390106		FEDEX	\$26.00	\$26.00	Parcel Pickups		✓		PO amount is not excessive, and the mailing of items is within the normal course of business within an Administrative Building.	
369	111000230530000	245506		VERIZON	\$164,433.35	\$150,000.00	Verizon General Telephone Fees and Services for the District Telecommunications System / Business Office		✓		Per inquiry of the IT Director, this expenditure is for the telecommunications services for local and regional calling for the entire district. The IT Director provided invoice documentation for each month of service. The use of telephone service is vital to school operation.	
370	111000230590300	687206		THE AMERICAN SCHOOL BOARD JOURNAL	\$513.00	\$513.00	05/06 Renewals / Business Admin		✓		Renewal of Subscriptions for 9 School Board Members to the American School Board Journal at \$57 / subscription. Yearly subscription is not excessive in amount and appears to be beneficial to Board Member knowledge. Per examination of the Perth Amboy Comprehensive Annual Financial Report for the Fiscal Year Ending June 30, 2006, all Board Members names that appear on the invoice are correct.	

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371	111000230590300	1887705		DAVID BENYOLA	\$1,428.83	\$1,428.83	NSBA Conference in San Diego, CA in 2005 / Reimbursement for hotel, transportation, and car rental / Business Admin			✓	PO relates to expenses incurred by a board member to attend a NSBA Conference in California. PO package includes invoice for 4 nights stay in hotel for approximately \$220 / night, \$200 for a 4-day rental car, and \$365 for limousine service to and from the Newark International Airport from Perth Amboy. PO package does not provide description of what subjects are covered at this conference and as such no conclusion can be drawn on this expenditure's educational value. The \$365 limo charge for travel from Perth Amboy to Newark International Airport and back is excessive. Per examination of NJ DOE approved travel documentation provided by the NJ DOE, this out of state travel was not approved by the NJ DOE.	All travel was in accordance with DOE established guidelines for the period in question. The cost of the car service included separate pick-up locations. The board members that attended this conference shared a car service to limit the costs associated with their attendance at this conference. Costs per person were \$60 for round-trip service.
372	111000230590300	737406		CAESAR'S ATLANTIC CITY	\$284.00	\$284.00	Reservation for Superintendent for 5/17/06 - 5/19/06 / Single Room			✓	PO for two night stay at Caesar's Atlantic City at \$142 / night. Amount is not excessive but PO package does not provide any insight as to why these reservations have been made for the Superintendent. As such, further analysis is required.	Per the auditors discussion with the Business Administrator, the Superintendent attended the Superintendent's Annual Conference which is held in Atlantic City each year. The conference home hotel was Caesar's and the dates of the conference were 5/16/06 through 5/19/06.
373	111000230590300	259406		DAVID BENYOLA	\$1,019.65	\$1,019.65	Quest Conference in Washington, DC during July 2005 / Reimbursement for Hotel and Transportation / Business Admin			✓	Payment includes hotel, parking, tolls, taxi fares, and gas mileage for a four night stay for this district Board Member. The hotel charge was \$149 / night. Invoices and receipts are provided for each expenditure and appear reasonable in amount and nature. Per examination of Quest Conference documentation, material covered at this conference is directly related to the responsibilities of this board member within the district. Per examination of district documentation, these expenses are to be reimbursed to the attendee by the district. Per examination of NJ DOE approved travel documentation provided by the NJ DOE, this out of state travel was not approved by the NJ DOE.	State Department Approval was not required as conference was within 'Mid-Atlantic Region' radius established by NJDOE. A copy of Assistant Commissioner Gordan MacInnes' memo dated 4/05, detailing that travel within the 'Mid-Atlantic Region' did not require NJDOE approval, was provided to the auditors.
374	111000230590300	285906		AUSTIN E. GUMBS	\$719.09	\$719.09	Quest Conference in Washington, DC during July 2005 / Reimbursement for Hotel / Business Admin			✓	Payment is for hotel charges for a four night stay for this District Board Member. Hotel invoice is provided and amount is reasonable for a four night stay (\$149 / night). Per examination of Quest Conference documentation, material covered at this conference is directly related to the responsibilities of this board member within the district. Per examination of district documentation, these expenses are to be reimbursed to the attendee by the district. Per examination of NJ DOE approved travel documentation provided by the NJ DOE, this out of state travel was not approved by the NJ DOE.	State Department Approval was not required as conference was within 'Mid-Atlantic Region' radius established by NJDOE. A copy of Assistant Commissioner Gordan MacInnes' memo dated 4/05, detailing that travel within the 'Mid-Atlantic Region' did not require NJDOE approval, was provided to the auditors.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
Control Number	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
375	111000230590300	557006		NSBA	\$2,340.00	\$2,340.00	National School Boards 66th Annual Conference & Exposition in Chicago / 4/8/06 - 4/11/06 / Registration & Conference Fees for 3 Board Members			✓	PO for registration fee for 3 School Board Members to attend the National School Board's Association Conference and Exposition in Chicago, IL for 4 days. Each registration fee is \$780. Per examination of material covered at this conference, it is clear that it relates to the roles & responsibilities of these board members within the district. The attendance of 3 district board members appears excessive and unnecessary.	Attendance at the NSBA Annual Conference allows board members to increase their knowledge in educational structure, planning and policies. Each board member provides a unique perspective of the knowledge that they have gained by attending this conference. The board of education limits attendance at this conference to no more than 3 board members.
376	111000230590300	1557305		NSBA	\$2,550.00	\$2,430.00	Registration for 3 Board Members to attend the NSBA's 65th Annual Conference and Exposition in San Diego, California			✓	PO for registration fee for 3 School Board Members to attend the National School Board's Association Conference and Exposition in San Diego, California for 4 days. Each registration fee is \$765, with an additional charge of \$45 for special Black Caucus and Hispanic Caucus Luncheons. Per examination of material covered at this conference, it is clear that it relates to the roles & responsibilities of these board members within the district. The attendance of 3 district board members appears excessive and unnecessary. Per examination of NJ DOE Approved Travel Logs, it appears as though this out-of-state travel was not approved by the NJ DOE.	Attendance at the NSBA Annual Conference allows board members to increase their knowledge in educational structure, planning and policies. Each board member provides a unique perspective of the knowledge that they have gained by attending this conference. The board of education limits attendance at this conference to no more than 3 board members.
377	111000230590100	1887805		CITY OF PERTH AMBOY/CITY HALL	\$1,822.55	\$1,822.55	Reimbursement for services rendered on 4/19/05 relative to School Board Election / Business Admin		✓		PO for School Board Election overtime payroll and requisitions services provided by the City of Perth Amboy. These expenditures are related to the City of Perth Amboy providing services for the administering of School Board Elections within the school district. School Board Elections is a common occurrence for any school district, and is an important process.	
378	121000219730000	1208105		HERBERT L FARKAS COMPANY				✓			PO package was not submitted for review	Purchase order was provided as initially requested. It is unknown why auditors misplaced this document.
379	121000251730000	550606		TANNER NORTH JERSEY, INC.	\$527.55	\$942.00	End Cap Bookshelf / State Contract #A-55669 / Business Admin		✓		PO for purchase of 3 "End Cap Shelf / Organizer" at \$175.85 / shelf. PO price and invoice price differ due to a PO price per shelf of \$314 and an invoice price per shelf of \$175.85. The amount per bookshelf does not appear excessive and the purchase of book shelves is a normal expense within a school district	
380	121000252730000	338906		PLATINUM COMMUNICATIONS				✓			PO package was not submitted for review	Purchase order was provided as initially requested. It is unknown why auditors misplaced this document.

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381	20275100500000	1488705		TRANSNET CORPORATION	\$627,461.17	\$752,841.02	Equipment and Services / Bid #05-35 District Video Network System / Director of IT			✓	Per Director of IT Department, PO for purchase of District Video Network Systems that would provide all district schools with replacement video systems. PO package contains bid award documentation, explaining that the vendor proposed the only bid for the job at hand. Per inquiry of Director of IT, this purchase was for the replacement of an out-of-date media system. This PO is for the purchase of the district's new media system that allows each classroom within the district to have access to on-demand digital media for thousands of different subjects. This system is used for the educational benefit of all district students. Documentation provided does not explain the necessity of this purchase.	Per the auditors discussion with the Director of IT, this purchase was for a district video network system that provides all district schools with replacement video systems. This purchase was for the replacement of an out-of-date media system. The new media system will allow each classroom within the district to have access to on-demand digital media for thousands of different subjects. This system is used for the educational benefit of all district students. The necessity of the purchase was that the existing system was outdated and not able to provide the educational services required by the district's curriculum. Documentation regarding the purchase is not required by statute to be included on the purchase order.
382	121000252730000	1422405		TRITEC OFFICE EQUIPMENT, INC.	\$25,956.50	\$25,956.50	State Contract #A51465 / High School / Director of IT			✓	PO for purchase of a Ricoh copy machine to be used at an undisclosed location within the High School. Per inquiry of the Director of IT, this is a special copy machine located at the district network center that is used to support the entire district. Per the Director of IT, this copy machine is used in conjunction with the CrossPointe software in order to print progress reports, report cards, and support bulk printing needs of the district. The documentation included in the PO does not explain the need for the purchase.	Per auditors discussion with the Director of IT, the copy machine is located at the district network center and is used to support the entire district. The copy machine is used in conjunction with the CrossPointe Student database software in order to print progress reports, report cards, and the bulk printing needs of the district. Documentation regarding the purchase is not required by statute to be included on the purchase order.
383	121000260730200	809206		BINSKY SERVICE	\$18,500.00	\$18,500.00	Labor and Materials to back-up air conditioning unit in the H.S. data center / Director of Buildings & Grounds			✓	PO for installation, work performed, and various materials related to a back-up air conditioning unit at the High School. PO package includes a quote / contract that outlines all work performed. Timing of purchase appears reasonable as this work was performed during the summer months when students are not present. Per inquiry of the Director of Buildings & Grounds, this back-up unit was installed so that valuable computer & data equipment within the high school data center would be safe if the main AC unit went down. Per the Director of B & G, this work was budgeted for within the Buildings & Grounds Department budget for the year. Documentation provided does not explain the need for the purchase.	Per auditors discussion with the Director of Buildings and Grounds, this purchase was for the installation, work performed, and various materials related to a back-up air conditioning unit at the High School. This back-up unit was installed to provide additional air conditioning to the districts computer systems so that they would not overheat and also so that the computer & data equipment within the high school data center would be safe if the main AC unit went down. Documentation regarding the purchase is not required by statute to be included on the purchase order.

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384	121000260730200	809406		LOWE'S OF WOODBRIDGE	\$6,975.00	\$6,975.00	Window AC units for High School / Director Buildings and Grounds			✓	PO for purchase of 25 15,000BTU Window AC units for the High School at \$279 / unit. PO package does not provide information regarding what areas of the school these AC units will be utilized. Per inquiry of the Director of Buildings & Grounds, the State recommended that these units be placed into the High School. Documentation provided does not explain the, beneficiary and necessity of this purchase.	Per auditors discussion with the Director of Buildings and Grounds, these window air conditioners were purchased for the classrooms on the 3rd floor of the high school. There is no air conditioning on the 3rd floor and the temperature often exceeds 95 degrees during the spring and early fall months. The air conditioners were purchased for the health and safety of the students and staff.
385	121000260730100	1978905		NATIONS RENT	\$18,900.00	\$18,900.00	3 JLG 30AM Personal Lifts / Director Buildings & Grounds			✓	PO for purchase of 3 JLG 30AM DC Personal Lifts at \$6,300 / lift. Per inquiry of the Director of Buildings & Grounds, these lifts are housed at Wilentz School, Cruz School, and McGinnis School, and are used to access high areas for maintenance work (changing ceiling tiles, light bulbs, hanging banners). Documentation provided does not provide purpose or necessity of this purchase.	Per auditors conversation with the Director of Buildings & Grounds, these lifts were purchased for the Wilentz School, Cruz School, and McGinnis School, and are used to access high areas for maintenance work (changing ceiling tiles, light bulbs, hanging banners). This purchase was for the health and safety of the employees because they were unable to use ladders to perform this work.
386	121000260730100	638906		TRIMALAWN EQUIPMENT	\$19,970.79	\$19,970.79	Purchase of 1 Tractor / Director of Buildings & Grounds			✓	PO for purchase of 25 HP tractor along with snowthrower, power broom, and cab. Documentation provided does not provide explanation regarding the necessity or purpose of this purchase. Per the Director of Buildings & Grounds, each school within the district has a tractor that can be used for necessary grass cutting, snow removal, hauling, etc.	Per auditors conversation with the Director of Buildings & Grounds, this purchase was used for snow removal, hauling heavy deliveries and equipment, etc. This necessity of this purchase was to alleviate the use of outside contractors for regular snow removal and to help the employees move heavy packages so that they would not injure themselves.
387	121000400450000	91836405		SHORE POINT ARCHITECTURE, PA	\$1,127.50	\$1,127.50	Admin Headquarters / Business Admin / Invoices PA2004-1.4 & PA2005-1.2			✓	PO for architectural services such as planning assistance, budgeting assistance, feasibility analysis, and design services. Invoices are for hours worked by vendor representatives for various hourly rates. Invoices describe work performed as services for site acquisition for the Admin Building and for the survey of existing bleachers at Waters Field. Per examination of contract documentation, this vendor was the district's "Architect of Record" for the 2004/2005 school year. Contract documentation included a proposal from the vendor for various work to be performed for the district. Per the documentation, this vendor was the "Architect of Record" for various New Jersey school districts.	

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388	15402100600000	64106		ALL AMERICAN SPORTS CORP.	\$664.50	\$664.50	Bid #06-40 / High School Football Equipment & Supplies / Bid #23071			✓	PO for purchase of football supplies including 3,000 1/2" cleats at \$0.09 / cleat and 150 Perth Amboy Decals for helmets at \$2.63 / decal. Timing of purchase is reasonable as PO is dated 7/1/05, just before the beginning of high school football season. Documentation provided does not explain the reasons for purchasing 3,000 cleats, as this quantity appears excessive even though the dollar amount is not high. Per examination of bid documentation, this vendor submitted the lowest bid prices for these items among multiple sporting equipment vendors. As such, the dollar amount appears reasonable.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
389	15402100600000	1764705		ALUMINUM ATHLETIC EQUIPMENT	\$66.00	\$66.00	Bid #05-29 High School & McGinnis School Spring Athletic Supplies / Bid Reference #41741			✓	PO for purchase of two stopwatches for use at the High School & McGinnis School. Per review of Bid #05-29 documentation, multiple vendors submitted prices on this bid item. This vendor's bid price for this item was the second lowest quoted price at \$33 / stopwatch, and it was documented that the lowest vendor price was not excepted due to the low quality / inferiority of the item that would be provided. Amount and nature of purchase by Athletic Department are reasonable and benefit students by means of physical activity timing.	
390	15402100600000	246406		ASSISTANTCOACH SYSTEMS, LLC	\$298.00	\$298.00	One year subscription for injury management software / One time fee for Pocket PC Hand Held Version / Athletic Trainer / High School			✓	PO for purchase of pocket PC hand held device that contains injury management software. PO also includes a one year subscription to the injury management software. Amount of purchase is not excessive. Purchase of injury management software for an Athletic Trainer is reasonable and benefits students who may become injured during physical activity.	
391	15402100600000	1764905		BOATHOUSE SPORTS	\$860.00	\$860.00	Bid #05-29 High School & McGinnis School Spring Athletic Supplies			✓	PO for purchase of 20 softball throwing shirts at \$43 / shirt for the high school softball team. Per examination of bid documentation, this vendor's bid price was more than \$10 cheaper than the other two vendors that submitted bids on this item. As such, the amount and nature of purchase are reasonable, as the purchase is not excessive and enables student athlete performance. Documentation related to inventory on hand of softball shirts as well as prior year(s) purchases of this item is needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.

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392	15402100600000	63806		CIRCLE SYSTEM GROUP	\$2,402.50	\$2,402.50	Bid #06-40 / High School Football Equipment / Supplies			✓	PO for purchase of football supplies including 10 new helmets @ \$130 / helmet, 50 knee pads @ \$2.70 / pad, and 10 shoulder pads @ \$100 / pad. Timing of purchase is reasonable as PO is dated 7/1/05, just before the beginning of high school football season. Amount and nature of purchase appears reasonable because it seems as though only the necessary amount of new equipment needed is being bought. Per examination of bid documentation, this vendor had the lowest bid price for knee pads of all vendor submitted prices. The bid prices from this vendor for the helmets and shoulder pads were both the second lowest vendor submitted bid prices. For these two items, it was documented that the vendor with the lowest bid price would not be providing safe, quality products. As such, this vendor was chosen. The purchase of this equipment is for the benefit and safety of student athletes. Documentation related to inventory on hand of football equipment as well as prior year(s) purchases of these items is needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
393	15402100600000	1128505		CIRCLE SYSTEM GROUP	\$2,539.30	\$2,539.30	Bid #05-40 / High School Football Equipment / Supplies / Athletic Director			✓	PO for purchase of football supplies including 5 new helmets @ \$130 / helmet, 125 football pants @ \$13.35 / pant, and 40 girdles @ \$5.52 / girdle. Amount of purchase appears reasonable because it seems as though only the necessary amount of new equipment needed for the new season is being bought. Per examination of Bid documentation, the bid prices for the pants and girdles received by the district from this vendor were the lowest submitted by any vendor. For the purchase of the football helmets, one vendor had a significantly lower bid price than all other bid prices, but the documentation noted that this helmet was not purchased because it was poor quality and incompatible with equipment already purchased. This vendor had the lowest bid price of all vendors that submitted prices on the correct helmets. As such, the amount of this purchase appears reasonable. Documentation related to inventory on hand of football equipment as well as prior year(s) purchases of these items is needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
394	15402100600000	1664005		CORBYS ASSOCIATES, INC.	\$420.00	\$420.00	3 Replacement Custom Volleyball Nets / Athletic Director / High School			✓	PO for purchase of 3 volleyball nets at \$140 / net. PO package includes a district requested quote from the vendor the price documented above. Amount is not excessive and the purchase is for the benefit of district student athletes and physical education classes.	
395	15402100600000	1228905		CURRENT THERAPEUTICS, INC.	\$5,380.00	\$5,380.00	Autosound Channel Stim with Autosound Applicator / Game Ready Control Unit and Case / Athletic Trainer / High School			✓	PO for purchase of equipment related to athletic trainer duties. Purchase includes a "AutoSound Channel Stim" Machine and a game ready control unit with ankle wraps, knee wraps, and shoulder wraps. Quote from vendor indicates all prices and a discount of \$750. Documentation provided does not contain an explanation of the purpose or necessity of this purchase.	This device is a therapeutic machine for use by athletes who are injured and have a doctor's note stating they require this type of therapy. The athletic trainer is certified in its use.

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396	15402100600000	755506		ELECTRONIC RISKS CONSULTANTS, INC.	\$158.00	\$158.00	Master Roll for Copy Machine & Shipping / Athletic Director / High School		✓		PO for 4 master rolls for a copy machine in the High School Athletic Department at \$37 / roll and \$10 for shipping. Amount and quantity are not excessive.	
397	15402100600000	1211005		GOPHER	\$8,956.65	\$8,702.87	McGinnis School			✓	PO for various s supplies including balls, bags, digital scales, two dvd/vcr players, megaphone, cd player, storage cabinets, etc. Many items, such as the purchase of two dvd players and one cd player appear questionable, as documentation provided does not explain purpose, beneficiary and necessity of purchases.	Athletic supply/equipment needs are determined by the judgement of the athletic director in consultation with various members of the coaching staff. DVD and CD players are used for viewing/listening to appropriate sports-related materials.
398	15402100600000	772506		ILLUSION ENGRAVED				✓			PO package was not submitted for review	Purchase order was provided as initially requested. It is unknown why auditors misplaced this document.
399	15402100600000	249406		ELECTROMATIC ICE MACHINE SVC. INC.	\$3,450.00	\$3,450.00	Hosh12AK1 KML-250 with storage Bin B-500 PF / McGinnis School			✓	PO for purchase of an ice machine at McGinnis School. Invoice price includes the disconnecting of the old ice machine and installing the new ice machine. Documentation provided does not include discussion regarding the purpose or necessity of this purchase. Per inquiry of district personnel, the McGinnis school has its own football team, baseball team, wrestling team, etc. As such, they have a need for ice for use by district athletic trainer	The McGinnis School has its own sports teams (football, basketball, baseball, wrestling, track) and as such, an ice machine is used by the athletic trainer to tend to the athletes injuries and needs. The purchase of a new ice machine was to replace the existing ice machine which was not working. Repairing the existing ice machine was cost prohibitive.
400	15402100600000	1128705		LSQ FUNDING GROUP, L.C.	\$8,660.00	\$8,660.00	Bid #05-40 / High School Football Equipment / Supplies / Athletic Director			✓	PO for purchase of various football supplies / gear including jerseys, game pants, etc. PO includes purchase of 125 home jerseys and 125 away jerseys valued at \$16 / jersey. Amount per each individual jersey is reasonable but purchase of 250 jerseys appears excessive. Other purchases related to this particular purchase order are reasonable in amount and nature. Per examination of bid documentation, the district purchased these particular items from this vendor because they submitted the lowest bid prices for these items. As such, the amount of this purchase appears reasonable. Documentation related to inventory on hand of football supplies, jerseys and pants as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
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401	15402100600000	64006		GREG LARSON SPORTS	\$1,159.12	\$1,159.12	Bid #06-40 / High School Football Equipment / Supplies / Account #30PE03 / Quote #H00872			✓	PO for purchase of football supplies including 8 chin straps at \$50 / strap, 40 mesh girdles at \$6 / girdle, and 20 dozen game socks at \$26 / dozen. Timing of purchase is reasonable as PO is dated 7/1/05, just before the beginning of the high school football season. Amount and nature of purchases are reasonable because it seems as though only the necessary amount of new equipment needed is being bought, and old equipment will continue to be used. Per examination of bid documentation, this vendor submitted the lowest bid prices for all three products purchased. As such, the dollar amount of this purchase appears reasonable. This equipment purchase is for the benefit and safety of district student athletes. Documentation related to inventory on hand of football supplies, jerseys and pants as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
402	15402100600000	1099005		LIFESAVERS, INC.	\$1,594.00	\$1,594.00	Semi-Automatic Defibrillator Biphasic Waveform & Batteries / High School / Athletic Director			✓	PO for purchase of a Defibrillator at the High School for use the Physical Education / Athletic Department. Such equipment is vital to the safety of students while engaging in physical activity. Documentation in the PO package did not include why a new defibrillator was needed.	The purchase of a defibrillator was needed because the high school athletic department did not have a defibrillator prior to this purchase.
403	15402100600000	1982505		MONOGRAM CENTER	\$1,720.00	\$1,720.00	Class vs. Class Basketball Classic T-shirts of various colors / High School / Athletic Director			✓	PO for purchase of 400 t-shirts for high school students related to class vs. class basketball classic. Each shirt cost only \$4.30 after screen printing. Amount is reasonable and the purchase benefits the students of the high school.	
404	15402100600000	1212705		NASCO	\$1,690.75	\$1,783.81	McGinnis School			✓	PO for purchase of various physical education supplies including balls, jump ropes, video teaching equipment, etc. Supplies appear to be reasonable in nature and amount. These supplies are for the use of students at McGinnis Middle School for Physical Education Class.	
405	15402100600000	502606		NATURAL GREEN LAWN CARE	\$600.00	\$600.00	1 pallet of soil for High School / Director of Buildings and Grounds			✓	PO for delivery of 1 pallet of "soil conditioner" for the Perth Amboy Athletic Field on 10/14/2005. The condition of the Athletic Field is important to safety and athletic experience of student athletes. Amount is not excessive for Athletic Field treatment.	
406	15402100600000	497006		N.J.S.I.A.A.	\$29.00	\$29.00	Basketball & Wrestling Rule Books / 2 each / High School / Athletic Director			✓	PO for purchase of 4 New Jersey State Interscholastic Athletic Association Rule Books @ \$6.50 / book. Amount of purchase is not excessive and student athletes and coaches benefit purchase.	

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407	15402100600000	73606		RT. 18 SPORTS	\$12,062.98	\$12,907.20	Bid #06-6 / High School Fall Athletic Supplies / Athletic Director			✓	PO for purchase of various athletic equipment including practice jerseys, socks, basketball warm-up suits, athletic shoes, soccer cleats, wrestling jackets, etc. Amounts for individual items do not appear excessive. Per examination of bid documentation, bid prices were received from multiple vendors for these items, and RT. 18 Sports had the lowest bid prices. As such, prices paid by the District for each product appear reasonable. Nature of supplies purchased are relevant to Fall Sports and have been purchased to benefit district student athletes. Documentation related to inventory on hand of equipment as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
408	15402100600000	620506		RT. 18 SPORTS	\$10,649.27	\$10,649.27	Bid #06-29 / High School & McGinnis School Spring Athletic Supplies / Athletic Director		✓		PO for purchase of various athletic equipment and supplies for Boys & Girls Spring Track, Baseball, and Softball. Supplies include apparel, sneakers / cleats, baseballs, etc. Among purchases for Girls Softball includes purchase of 20 pairs of sunglasses at \$13.50 / pair. Per examination of bid documentation, this vendor had the lowest bid prices of multiple vendors for these particular items. As such, the amount of the entire purchase is not excessive. Documentation does not explain the necessity of purchase of sunglasses. All other purchases appear reasonable in amount and nature. Documentation related to inventory on hand of equipment as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs. The purchase of sunglasses for athletes who participate in outdoor sports. The sunglasses are used to protect the athletes eyes during sporting activities so that the athletes can concentrate on the situation at hand and not have to have their eyes damaged by looking into the sun and getting smacked by a baseball, softball or football.
409	15402100600000	1765805		RT. 18 SPORTS	\$13,608.94	\$13,608.94	Bid #05-29 / High School & McGinnis School Spring Athletic Supplies			✓	PO for purchase of various athletic supplies for High School sports teams such as baseball, softball, and track. Supplies include balls, apparel, shoes, etc. Per examination of bid documentation, bid prices were received from multiple vendors for these items, and RT. 18 Sports had the lowest bid prices. As such, prices paid by the District for each product appear reasonable. Nature of supplies purchased are relevant to Spring Sports and have been purchased to benefit district student athletes. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.

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410	15402100600000	1218405		SCHOOL-TECH, INC./WOLVERINE SPORTS	\$1,916.80	\$2,075.40	McGinnis School			✓	PO for purchase of various physical education equipment supplies such as clipboards, softballs, etc. PO also includes purchase of two heart rate monitor packages that cost \$624.60 / package. Documentation provided does not explain necessity and inventory on hand of heart rate monitors for physical education department.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs. The purchase of two heart monitors was a health and safety purchase to allow the athletic personnel to continuously monitor the athletes physical health.
411	15402100600000	1069505		SPORTMASTER	\$288.00	\$288.00	Bid #05-17 Physical Education Supplies / Athletic Director / High School		✓		PO for purchase of 10 Hurdles at \$28.80 / hurdle. Per examination of Bid #05-17 documentation, bids were sent out to multiple vendors for this particular item, and the only vendor to respond with a bid price was Sportmaster. Supplies are reasonable in amount and nature. This purchase is for the benefit of student athletes and students that participate in physical education classes.	
412	15402100600000	63506		SPORT SUPPLY GROUP, INC.	\$621.19	\$620.85	Bid #06-27 McGinnis School Fall Athletic Supplies / Bid-Quote #3049833-2005			✓	PO for various athletic equipment including soccer socks, shin guards, t-shirts, mouthpieces, and soccer balls. Supplies are reasonable in amount and nature. Per examination of bid documentation, bid prices on these items were received from multiple vendors, and the lowest bid prices on these items were received from Sport Supply Group. As such, the amount of this purchase appears reasonable. Purchase of this sporting equipment is for the benefit and use of district student athletes. Documentation related to inventory on hand of equipment as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
413	15402100600000	1068905		SPORTIME	\$708.00	\$708.27	Bid #05-17 Physical Education Supplies / Athletic Director / High School			✓	PO for purchase of various Physical Education equipment such as badminton racquets, ball bags, cones, and pinnies. Per examination of Bid #05-17 documentation, bids were sent out to multiple vendors for these items, and the lowest bid prices were received from Sportime. As such, the purchase of these supplies appears reasonable in amount. These purchases are for physical education class, and are therefore used for the benefit of district students. Documentation related to inventory on hand of equipment as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.

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414	15402100600000	73806		TRIPLE CROWN SPORTS	\$5,142.50	\$5,142.50	Bid #06-6 / High School Fall Athletic Supplies / Athletic Director			✓	PO for various athletic equipment including basketballs, uniforms, bags, knee pads, soccer shoes, etc. Supplies are reasonable in amount and nature. Per examination of bid documentation, bids were appropriately awarded to this vendor for the lowest bid price on supplies purchased. These goods are purchased for the benefit of district student athletes. Documentation related to inventory on hand of equipment as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
415	15402100600000	1129105		TRIPLE CROWN SPORTS	\$3,782.15	\$3,782.15	Bid #05-40 / High School Football Equipment / Supplies / Athletic Director			✓	PO for various football supplies including game balls, practice shorts, etc. Football supplies are reasonable in amount and nature. Per examination of bid documentation bids were appropriately awarded to this vendor for the lowest bid price on supplies purchased. These goods are purchased for the benefit of district student athletes. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
416	15402100600000	1127005		VARSITY SPIRIT FASHIONS	\$5,337.70	\$5,337.50	Bid #05-6 / High School Fall Athletic Supplies / Athletic Director			✓	PO for various cheerleading, soccer, and track & field athletic supplies including shorts, skirts, raincoats, water bottles, warm-ups, etc. Per examination of Bid #05-6 documentation, the district bid out on all supplies purchased from this vendor to 10 different vendors in total. Per the documentation, bids were appropriately awarded to this vendor for the lowest bid price on supplies purchased. Supplies appear reasonable in amount and nature. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.
417	15402100600000	73906		VARSITY SPIRIT FASHIONS	\$2,646.22	\$2,645.95	Bid #06-6 / High School Fall Athletic Supplies / Athletic Director			✓	PO for various cheerleading athletic supplies including 25 sweatshirts, 1 coaches warm-up jacket, 25 raincoats, and other cheerleading apparel. Supplies appear reasonable in amount and nature. Per examination of Bid #06-6 documentation, the district bid out on all supplies purchased from this vendor. Per the documentation, bids were appropriately awarded to this vendor because they submitted the lowest bid price on supplies purchased. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Athletic supply needs are determined by the athletic director in consultation with the members of the various coaching staffs.

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418	15402100600000	1313605		WEBSTER'S FITNESS PRODUCTS, INC.	\$2,053.00	\$2,053.00	Sportsart Recumbent Bike & Sportsart upright Bike / High School / Athletic Director			✓	PO for purchase of stationary exercise bikes. Documentation provided does not provide explanation of need for this purchase. Per inquiry of district personnel, these exercise bikes are for the purpose of training athletes, and are also utilized by the athletic trainer for injured athletes. As such, the purchase of this equipment is for the benefit and safety of district student athletes.	Per auditors conversation with district personnel, the exercise bikes are for the purpose of training athletes, and are also utilized by the athletic trainer for injured athletes and by gym classes when classes are taught indoors. The purchase of this equipment is for the benefit and safety of district students.
419	11150100320000	1526605		BRIDGETON BOARD OF EDUCATION	\$352.00	\$352.00	Tutoring services for a student during April 2004 / Special Services Department			✓	Tutoring for 16 hours @ \$22 / hour performed by vendor at Bridgeton Division, South Jersey Hospital. A total of 8 sessions (2 hours per session) were performed according to the invoice. PO package includes timesheet filled out by vendor representative. PO package does not provide information as to why this particular student requires home / hospital instruction.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
420	11150100320000	641906		BROOKFIELD ACADEMY	\$1,672.50	\$1,672.50	Tutoring Services at For Keeps (St. Peters) for two students			✓	Tutoring for 50 hours @ \$33.45/hr for the "For KEEPS" Program (Kids Embraced and Empowered through Psychological Services) for two students. PO package does not contain documentation regarding why these particular students require additional tutoring.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.

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421	11150100320000	805006		Institute for Children	\$195.00	\$195.00	Tutoring Services for one student January 2006 & April 2006 / Special Services			✓	Tutoring for 5 hours @ \$39 / hour by the Institute for Children with Cancer and Blood Disorders. PO package does not contain documentation regarding why this particular student requires tutoring.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
422	11150100320000	792306		EDUCATION, INC.	\$1,154.44	\$1,154.44	Tutoring Services at Robert Wood for 2 Students / Special Services Department			✓	Tutoring for 37.24 hours @ \$31 / hour at a Hospital during April and May 2006. Invoice from vendor describes tutoring performed as "Hospital Tutoring" but provides no further information as to why these two students are being tutored at Robert Wood Johnson Hospital.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
423	11150100320000	1869205		MIDDLESEX REGIONAL EDUCATIONAL	\$2,074.00	\$2,074.00	Tutoring Services for 4 students during February 2005 / Special Services			✓	Tutoring for 61 hours @ \$34 / hour for the "For KEEPS" Program (Kids Embraced and Empowered through Psychological Services) for four students. PO package does not contain documentation regarding why these particular students require additional tutoring.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.

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424	11150100320000	1721505		MIDDLESEX REGIONAL EDUCATIONAL	\$1,496.00	\$1,496.00	Tutoring services rendered at the Middlesex County Educational Services Commission for the month of November 2004 / Special Services			✓	The PO is for tutoring services provided by vendor to four students on various days in November. The invoice notes that this is in relation to the FY05 for Keeps Partial Hospitalization Program. Information about this program was not presented. There was no tutor timesheets, support that the students required tutorial services, or contract with the vendor for review. The charge per hour of tutoring is \$34, which cannot be verified against agreement between parties because of the lack of information presented.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
425	11150100320000	1869305		MONMOUTH OCEAN EDUC SERV COMMISSION	\$1,440.00	\$1,440.00	Tutoring services rendered at the Monmouth Ocean Educational Services Commission for the month of March 2005 / Special Services / Administrative Headquarters			✓	The PO is for tutoring services provided by the vendor to two students on various days in March 2005. The invoice notes that this is in relation to the New Hope Program and PO is supported by record of days of attendance by each student. It is unclear how many hours were attended on a given day. The charge by vendor is on a weekly basis of \$240. Further, there is no support that the students required the tutorial services and contract with the vendor was not provided for review.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
426	11150100320000	722706		PROFESSIONAL EDUCATION SERVICES	\$420.00	\$420.00	Tutoring services			✓	The PO is for homebound instruction for a student while at Princeton House in Princeton, NJ. 14 hours of tutoring services were rendered from the period of 02/23/06 through 03/03/06. The information package does not provided supporting documentation as to why homebound instruction was necessary, a timesheet of the tutor, and a contract with the agency.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.

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427	11150100320000	1530305		THE SCHOOL AT LIGHTHOUSE	\$4,080.00	\$4,080.00	Tutoring services			✓	The tutoring service is for bedside instruction for one student for a total of 102 hours at \$40/hr for the period of November 2003 through April 2004. The PO is supported by a letter requesting payment and states that the letter is accompanied by the Letter of Determination dated May 19, 2004 indicating that Perth Amboy as the responsible School District. The Letter of Determination is not presented for review. Support such as documented reason why student needs bedside instruction, such as a doctors note, tutor's timesheets, and contract with agency would be helpful to determine the necessity of PO.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
428	11150100320000	845506		THE INSTITUTE FOR CHILDREN	\$39.00	\$39.00	Tutoring services / Special Services Dept.			✓	Tutoring services were for one student for one hour at a rate of \$39 / hr. No further information was provided as to why the student required tutoring, tutor time sheet, and a contract with the vendor that reflects service agreement and fee rate.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
429	11150100320000	1993805		UMDNJ-UNIVERSITY BEHAVIORAL HEALTHCARE	\$3,285.00	\$3,285.00	Tutoring services / Special Services Dept.			✓	PO is for educational services rendered: Board of Education Day Hospital Program for eight students in the months of May and June 2005. The cost is at \$45 per hour Included in PO package is tuition charge breakdown that details the student, case number, primary educator, and dates of service. There is no further indication of why the students needed the tutoring services and contract with the vendor to verify fee agreement.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.

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430	15190100320000	607006		BRONX ZOO EDUCATION DEPARTMENT	\$500.00	\$500.00	Bronx Zoo Distance Learning Video Conference / Wilentz School /		✓		Four video conferencing events entitled "Moves & Meals" were held. These are distance learning videos provided for the benefit of students in the third grade. Amount per student appears reasonable.	
431	15190100320000	1885805		BRONX ZOO EDUCATION DEPARTMENT	\$625.00	\$625.00	Bronx Zoo Distance Learning Video Conference / Wilentz School /		✓		Five video conferencing events entitled "Awesome Adaptations" were held at a cost of \$125 each. These are distance learning videos provided for the benefit of elementary school students.	
432	15190100320000	1579505		JOHN BROWER	\$380.00	\$380.00	Tuning of three pianos and installation of parts / Patten School		✓		PO details that tuning of each piano is at a cost of \$100 each and installation of lid hinges, lube action, glue one sharp key and space hammers cost \$80. The repair is necessary for the equipment to function properly.	
433	15190100320000	730006		BROWNSBURG COMMUNITY SCHOOL CORPORATION	\$85.00	\$85.00	Video conference of "Living and Working in Space" for a 5th grade class at the Shull School		✓		The PO for video conference of "Living and Working in Space" appears to be appropriate learning material for a 5th grade class. The cost does not seem to be excessive per student.	
434	15190100320000	511006		BY NAI-NI CHEN DANCE COMPANY	\$2,225.00	\$2,225.00	The Art of Chinese Dance / Shull School		✓		Three performances of The Art of Chinese Dance was held at the Shull School. As per Assistant Business Administrator, the performances were held to expose students to different cultures and styles of dance. Amount per student does not seem to be excessive.	
435	15190100320000	1642205		CERAMIC SUPPLY (NO)	\$214.50	\$214.50	Repairs in the Art Room		✓		Submitted documentation details the problems and the specific works performed. The kiln is old - bricks are cracking and missing and door lid bricks are getting loose. The repairs done include cleaned fan, adjusted cone sitter, tested kiln for proper operation and cleaned kiln of meltdown. The repairs do relate to art, specifically ceramics related work and therefore would be necessary to the safe operation of the art program.	
436	15190100320000	698606		COLONIAL WILLIAMSBURG FOUNDATION	\$123.00	\$128.00	Electronic Field Trip for 5th Grade Class / Samuel E. Shull School		✓		PO is for "Remember the Ladies", an electronic or virtual field trip. From the title, it appears to have educational value. The discrepancy between the PO and payment amount is due to difference in price for the trip and a handling charge included in the PO.	
437	15190100320000	330606		DOVETAIL PRESENTATIONS	\$850.00	\$850.00	Two performances of the "No Bully" Magic Show at the Shull School.		✓		The PO is for performances of the "No Bully" Magic Show at the Shull School. It is supported by a Confirmation Letter & Invoice, which details the date, time, and agreed upon fee for the shows. Also attached to the PO, is a flyer which briefly describes the lessons to be learned from the "No Bully" Magic Show, which includes the types of bullying, the differences between bullies, six strategies for the victim to respond to bullies, and others. From this description, it appears that the materials presented are appropriate for elementary school-aged children and helpful to their development inside and outside of school.	

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438	15190100320000	331006		ENCORE PERFORMING ARTS, INC.	\$1,600.00	\$1,600.00	Performances of "Sound Choices" / Shull School		✓		The PO states that the performance is for "Sound Choices" However, the invoice states the it is for 3 performances of "A Journey Through Addiction" at the Shull School. Also, attached is a Performance Agreement for "Sound Choices" that is signed by the vendor but not the School. In addition, the PO package contains a flyer that gives a brief overview of the "A Journey Through Addiction" and that it explores the subjects of alcoholism, drug dependency, eating disorders, teenage suicide, and self-destructive attitudes. As per Assistant Business Administrator, the change in dates of performance may have altered which performance was presented. However, from the titles of the performances, there appears to be educational value that benefit students.	
439	15190100320000	330806		ENCORE PERFORMING ARTS, INC.	\$2,200.00	\$2,200.00	The Science of Magic / Vice Principal / Shull School		✓		Three performances of the show were presented in October 2005. The PO is supported by a Performance Agreement signed by vendor and a brief description of "The Science of Magic" and how it utilizes scientific explanations to reveal the secrets of magic. These performances benefit all students of Shull School Grades 5- 8, and as such the amount appears reasonable.	
440	15190100320000	1615205		HISTORIC COLD SPRING VILLAGE	\$340.00	\$340.00	Four video conferences / Shull School		✓		Four video conferencing events entitled "A Child's School Day", "Hearth and Home", "Horse to Horsepower", "Show and Tell". Each conference was priced at \$85. Provided as supporting documentation is a description of what the vendor does and details of what the conferencing program. From the documentation provided, the videos appear to have educational value as they provide information to viewers on how colonial life in the 1800s was like.	
441	15190100320000	641306		JUMPSTART SERVICES	\$600.00	\$600.00	Two performances of the Manners Assembly held at the Edward J. Patten School		✓		The PO for these performances is supported by a signed contract by both parties. As stated on the contract the program is for school children and is designed to enhance everyday manners. The contents of the performances appear to be appropriate for elementary school aged children. Amount per student does not appear to be excessive.	
442	15190100320000	1642305		LECTROMATIC ICE MACHINE SVC. INC.	\$75.00	\$75.00	Service Call to Repair Ice Maker Machine / Principal / Shull School		✓		PO is for repair to ice machine due to water leaking. Included is a vendor work order form that states the problem, and work done to repair product. Amount appears to be reasonable.	
443	15190100320000	1658405		YOSI LEVIN (NO)	\$250.00	\$250.00	Performance of "Holiday Sing-A-Long"		✓		The performance is for all kindergarten classes at the Ceres School. The "Holiday Sing-A-Long" allows children to learn about different holidays, cultures, songs, and dance, in addition to being entertaining. Amount per student is not excessive.	

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444	15190100320000	1642105		MAGICIAN JOE HOLIDAY(NO)	\$1,340.00	\$1,340.00	Performance of "Books: The Magic is Real"		✓		Three performances were held at the Shull Elementary School for 5th and 6th graders. "Books: The Magic is Real" utilizes magic and illusions to bring books to life. This appears to encourage students to read more by showing how fun books can be. The PO is supported by a performance agreement between both parties and a copy of a flyer introducing the program. Amount per student is not excessive.	
445	15190100320000	1715605		MEADOWLANDS CASTLE, INC.	\$4,997.00	\$4,997.00	Admissions to Medieval Times		✓		The field trip to the Medieval Times performance was for 144 students, 17 Teachers, and 3 accompanying adults. Supporting documentation for this trip is a contract signed by both parties, request for field trips, account status sheet indicating that there are not enough funds in the 890 account, and email correspondence from one employee to another requesting information on what account to charge. The PO was initially made to charge the object code 890 (Miscellaneous Expenditures), but later manually overwritten to reflect the 320 (Purchased Professional - Educational Services) object code, which appears to be appropriate for this charge. The request for field trip provides explanation on how the trip relates to the core curriculum content standards, how the trip fits into the teachers' instructional plans and the follow up assignments due from students. The PO includes performance, meals, and tip of \$2 per person, at a cost of approximately \$30 per individual, which does not appear to be excessive.	
446	15190100320000	1666505		NEWARK MUSEUM ASSOCIATION	\$3,200.00	\$3,200.00	Assemblies / Ceres School / Held on various days from November 9, 2004 to December 2, 2004		✓		Two sessions of Physics Fun, two sessions of Egg-Cellent Animals and four sessions of Fascinating Feathered Friends were held at the Ceres School for all students. The Newark Museum website offers brief description of the classroom programs and how it relates to NJ Core Curriculum Standards. Based on number of students involved and number of sessions performed, the amount for this expenditure appears reasonable.	
447	15190100320000	1353405		LEANN NICKELSEN, M. ED.	\$5,000.00	\$5,000.00	Brain Based Research Workshop / Administrative Headquarters		✓		PO is for two days of presentation on the topic of Content Area Reading Strategies by vendor. Presented as supporting documentation is a consultant agreement specifying payment amount, resume, and program agenda. According to the learning plan roster, on presentation day 1, there were 125 attendees, elementary school teachers from various schools. The learning plan roster, on presentation day 2, there were 156 attendees, elementary school teachers from various schools. The subject matter appears to be relevant to their roles.	

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448	15190100320000	1354105		BRUCE NORMANDIA, ED. D.	\$5,000.00	\$5,000.00	Teaching Math for Understanding - Grade 1 (Five Sessions)		✓		PO is for five workshops presented by Dr. Bruce Normandia. The workshops are Teaching Mathematics for Understanding, Number Sense and Numeration, Measurement and Geometry, Patterns and Algebra, and Data Analysis. The supporting documentation includes a proposal from the presenter identify the names of the workshops and the price. The presenters resume is also included in PO package. For the Teaching Mathematics for Understanding learning plan roster there were 61 persons enrolled. They are teachers from various elementary schools. The subject matter presented appears to be relevant to their roles.	
449	15190100320000	715606		QUIVER FARM PROJECTS, INC.	\$625.00	\$625.00	Chick Hatching Project for the entire 1st grade at the Ceres School		✓		The cost of the purchase includes one presentation with Rooster and Hen and one incubator included and two additional incubators. The egg hatching event was presented to six first grade classes which includes over 100 students. The expenditure does not appear to be excessive and appears to be part of the science curriculum.	
450	151000222600000	1664505		ABC-CLIO	\$499.00	\$499.00	World History on-line		✓		PO is a one year subscription to Web World History. This on-line resource allows students to search through the subject databases to increase their understanding and gain knowledge of current as well as historical events.	
451	111000221600000	436006		ABILITATIONS	\$68.92	\$70.14	Mat Elastic Replacement for Nursery Trampoline for the Wilentz School.		✓		PO is for a replacement part on the nursery trampoline at the Wilentz School. Replacement of the part may be necessary in terms of safety for use of the trampoline. As per District response, the trampoline is a physical education item for a Language Learning Disability class and is related to their Individual Educational Program (IEP).	
452	151000218600000	656906		ACADEMIC EVENTS	\$103.24	\$80.54	2 units of Lollipops for Motivation #R1167 "Great Job"			✓	The PO does not provide information as to what the item ordered is. The purchase was initiated by the Guidance Office at the Ceres School. Due to lack of information, it cannot be determined if this purchase benefits students, its purpose, and how this provides educational value. The discrepancy between PO and payment amount is due to differences in shipping charges.	This purchase is for student incentives to show the students that the work that they are doing is great and that the school is proud of them. Student incentives are a necessary educational tool in an urban city, as once the students leave school, the support that they receive from outside parties is often non-existent.
453	111000219600000	1591005		ACADEMIC THERAPY PUBLICATIONS	\$308.00	\$308.00	Expressive One Word Vocabulary Test and Receptive One Word Vocabulary Test for Special Services		✓		The purchase is for test kits used to assess the language or vocabulary acquired by the individual. These editions are in Spanish which is reflective of the high percentage of Spanish speaking population in the school district.	
454	111000218600000	771606		ADVANCED PLACEMENT PROGRAM	\$3,020.00	\$3,020.00	AP Exams / Director / High School		✓		The purchase is for the Advanced Placement program testing materials for High School students.	
455	111000221600000	1356505		AEON KNOWLEDGE	\$148.35	\$141.90	Wonderful Ideas Kits		✓		The Wonderful Ideas Kits are newsletters filled with activities, puzzles, games, worksheets, and other materials utilized by the instructor to teach a lesson with tangible items, which may be easier and fun to learn. This PO included six kits with an price range of \$15 to \$35 per kit. The price per item does not appear to be excessive and utilized for educational purposes.	

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456	111000219600000	328906		AMERICAN GUIDANCE SERVICE, INC.	\$505.99	\$505.99	BASC-2 Hand Scored Starter Set Eng./Spanish - AC30006 for the Special Services Department		✓		BASC-2, is the Behavior Assessment System for Children, Second Edition. It is used to form analysis of a child's behavior based upon gathering information from three sources - the Child, Parent, and Teacher. This material appears to be appropriate for the Special Services Department use in supporting their role in the school district system.	
457	111000219600000	1580505		AMERICAN GUIDANCE SERVICE, INC.	\$439.98	\$437.80	Vineland Classroom MAC/Win Assist CD-ROM Kit		✓		The ASSIST CD-ROM Kit is an Automated System for Scoring and Interpreting Standardized Tests. As this is an assessment tool, it is deemed to be a necessary expenditure towards education.	
458	111000221600000	193106		AMERICAN SCHOOL COUNSELORS ASSOC.	\$90.00	\$90.00	Subscription Renewal for the Perth Amboy High School		✓		The renewal subscription is for the Professional School Counseling ordered by the District Supervisor of Guidance. The publication expenditure appears to be relevant to the profession and objectives of the department.	
459	151000240600000	1953305		ANNELIESE BOGHOSSIAN	\$137.00	\$137.00	Honor Society Reimbursement		✓		The PO is for reimbursement to school employee for AATG Membership and eight Honor Society membership certificates and pins. Employee is a German Language Teacher. There is no vendor invoice, but a copy of the payer's check to AATG and a National Honor Society for High School Students of German Order Form supports the purchase of certificates and pins. The membership payment is only supported by a copy of check from payer to AATG. Both the membership and the Honor Society pins are for the students in recognition of their achievements.	
460	111000218600000	1900405		AP EXAMINATIONS	\$5,572.00	\$5,572.00	AP Exams / Director / High School		✓		The purchase is for the Advanced Placement program testing materials for High School students.	
461	151000240600000	1381405		ARBOR SCIENTIFIC	\$1,769.64	\$1,869.73	Various equipment and books / High School		✓		The purchase includes items such as Air Track, Air Source w/ Hose for Air Track, Radiometers, Omega Levitron, Demo A Day for Chemistry Book volumes 1 and 2 for the High School. As per Assistant Business Administrator, these are equipment utilized in the science laboratories at the High School. The order was initiated by the Vice-Principal of the H.S. The difference in PO and payment amount is due to shipping charges.	
462	111000221600000	457106		ASCD	\$721.31	\$1,152.25	Teaching Writing in the Content Areas		✓		The PO is for 50 copies of Teaching Writing in the Content Areas. Based on the title of the material purchased, it appears to be information utilized by teachers for classroom instruction related to English, Writing, and possibly Reading classes. From the Perth Amboy High School Schedule, it appears that that approximately 20 instructors that would use this material. As per District explanation, all teachers are writing teachers. They help students with their AYP (annual yearly progress). All teachers have to go to training in Collins Writing. Therefore, 50 copies of the publication is not an excessive quantity to the number of teachers in the school.	

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463	151000218600000	1586105		ATLAS PEN AND PENCIL CORP	\$641.78	\$642.38	Supplies for the Guidance office at the Ceres School		✓		The PO is for items such as smile memo pad combo packs, light bulb sharpeners, and aquatic pencil cases, amongst many others. Each item ordered contains multiples of the same things. As per Assistant Business Administrator, the purchase is utilized by the Guidance office to be given to students as incentives. The cost appears to be reasonable. For example, the price for a pack of two dozen light bulb sharpeners is \$8.95.	
464	151000218600000	33106		ATLAZ INTERNATIONAL LTD.	\$241.80	\$404.60	Ink cartridges and other supplies		✓		PO is for ink cartridges and staticide wipes for the High School. The PO was originally for \$404.60, but the price was manually overwritten to indicate \$241.80. There is a handwritten note on PO that states that for one of the ink cartridges ordered, the vendor bid incorrect unit price and that the new low bidder will be Rahway Business Machines. Per examination of bid #06-2 Office & Computer Supplies documentation, this vendor had the lowest submitted bid price of all competing vendors for the items purchased with this PO. As such, the purchase amount appears reasonable. The use of ink cartridges is inherent to school printing needs.	
465	111000252600000	32706		ATLAZ INTERNATIONAL LTD.	\$1,324.15	\$1,324.15	Ink cartridges and other supplies			✓	Black and color ink cartridges, staticide wipes, and 500 jewel cases for CDs were ordered for the High School. Documentation provided does not explain reasons for the need and beneficiary of 500 CD jewel cases. Per examination of bid #06-2 Office & Computer Supplies documentation, this vendor had the lowest submitted bid price of all competing vendors for the items purchased with this PO. As such, the purchase amount appears reasonable. The use of ink cartridges is inherent to school printing needs.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. Quantities purchased are based upon class/school needs and are reviewed by purchase order approvers for reasonableness and correlation to the Core Curriculum Content Standards.
466	111000252600000	1152505		ATLAZ INTERNATIONAL LTD.	\$1,813.70	\$1,813.70	Printer related supplies / High School		✓		PO is for color and black ink cartridges, printer ribbons, and staticide wipes. These supplies support the operations of the school. Per examination of Bid 05-2 documentation related to office and computer supplies, the district received bid prices for these items from multiple vendors. Per the bid documentation, Atlaz International had the lowest bid prices for the supplies purchased under this PO. As such, the dollar amount of this purchase appears reasonable.	
467	151000240600000	699306		AXEL ACOSTA	\$51.48	\$51.48	Reimbursement for paint supplies		✓		The reimbursement to a Paraprofessional at the Wilentz School. The PO indicates that the paint is for artwork around the school halls. Copy of receipt from Pearl Paint is submitted for review.	

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468	151000222600000	1313705		B & H PHOTO VIDEO	\$2,070.35	\$2,070.35	Equipment / HS AV Dept. / High School			✓	Purchase is for four Crown Cardoid Boundary MIC/XLR, two microphones, and 4 different diversity AC receivers. Documentation provided does not explain purpose, beneficiary, and necessity of expenditure to education.	The equipment purchased was for the high school chorale and drama club to be used during the school play and chorale performances. The necessity of this purchase was to replace outdated and nonfunctioning equipment. The beneficiaries are the students involved in both programs, as well as the public that attends the performances of these groups.
469	151000240600000	1868605		BARBARA SANTAMARIA	\$208.10	\$208.10	Materials for Family Tool and Technology / Wilentz School			✓	PO is a reimbursement to B. Santamaria for purchases from Pathmark and Radioshack. The receipt from Pathmark are for beverages and the receipt from Radioshack are for batteries and other items that cannot be determined. There is no information on what is Family Tool and Technology, therefore we cannot assess how the purchases relate to the event, if there is relevance to education, or who benefits from this purchase.	The Family Tool and Technology workshop is a workshop for the students and their families to show them how to use technology and to teach parents about the dangers of the internet. The school community benefits from this workshop.
470	151000240600000	427806		BARCO PRODUCTS COMPANY	\$1,281.00	\$1,192.40	Cedar green hexagonal table, forest green umbrella, and champagne umbrella base for the Wilentz School			✓	The order includes a table for \$658, an umbrellas for \$298, an umbrella base for \$128 and freight charges of \$197. As per District response, the items are placed in the school's interior courtyard, which is utilized as an outdoor classroom. The table is utilize for writing and holding equipment. Documentation provided does not explain the purpose and necessity of this purchase. Amount of purchase also appears to be excessive.	These items are placed in the school's interior courtyard, which is utilized as an outdoor classroom. The table is using for writing and the umbrella provides shade and protection from the sun.
471	151000240600000	1313105		BAUVILLE	\$311.45	\$262.30	Certificate and fancy papers			✓	The order for fancy and certificate paper is not accompanied by an explanation as to purpose of purchase. It is unclear how the items are used and how it brings value to educating students.	This paper is used to create certificates of achievement and notices to parents of awards earned by their children.
472	151000218600000	372206		BECKER'S SCHOOL SUPPLIES	\$52.92	\$59.71	Certificates, name plates, and borders for the Guidance Office of the Ceres School			✓	The PO package does not provide information detailing the usage of these stationary supplies. It cannot be determined as to how the items support the tasks of the Guidance Office, how this provides educational value, and who the beneficiary of the purchase is.	The guidance office presents awards to students who achieve certain benchmarks, such as honor roll, attendance or behavior. The district believes these items contribute to the educational development of students.
473	151000222600000	1848205		BMI EDUCATIONAL SERVICES	\$822.51	\$822.52	Books / Library / Flynn School			✓	Books include 45 copies of "Ralph S. Mouse", 4 copies of "My Big Lie", 2 copies of "Dinosaurs Before Dark", and 110 copies of "Long Way From Chicago". Books cost from approximately \$3.00 - \$5.00, which appears to be reasonable. As stated on the PO, the purchase is for the Summer Reading Program.	
474	151000222600000	1136105		BOULDEN PUBLISHING	\$171.22	\$178.86	Various books for the Flynn School Library			✓	The PO is for 10 books with titles such as "Buddy Learns From His Mistakes", "Test Taking Bingo", and "Buddy Gets Angry". From the book titles, it appears that the audience of the reading material is for elementary school aged children. There are differences in the amount of the PO and the payment amount due to shipping cost not contemplated in the original PO.	

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475	151000240600000	333806		BUREAU OF EDUCATION & RESEARCH, INC.	\$1,086.75	\$1,086.75	Three Video Training Programs for the No. 10 School		✓		The purchase includes Using the "Making Words Strategy" to Strengthen Your Students Phonemic Awareness & Phonics Skills (K - 2), Using Words Walls to Strengthen Students' Reading & Writing at the Early/Fluent Levels, and Using Literacy Centers to Strengthen Your Reading & Writing Program (K - 3). These video programs are resource tools for teachers to enhance their classroom instruction by explaining and demonstrating certain teaching methods. The PO appears to have educational value to the teachers in improving classroom instruction.	
476	151000218600000	1192905		CAMBRIDGE EDUCATIONAL	\$97.95	\$97.95	VHS video of Tour of the Trades		✓		The video Tour of Trades explores the various professions and specialty areas of the construction industry. This is an educational program for the benefit of students	
477	151000222600000	1136305		CARSON-DELLOSA PUBLISHING CO., INC.	\$191.48	\$183.15	Various supplies for decoration of bulletin boards		✓		This PO is for bulletin board decorations and letterings. Material is for the benefit of students.	
478	151000222600000	1123305		CARUS PUBLISHING COMPANY	\$179.41	\$163.10	Various books for the Flynn School Library		✓		The PO is for 18 books, with titles such as "Pigs Can Fly!", "Caravan to America", and "There's a Kangaroo in My Soup!" From the book titles, it appears that the audience of the reading material is for elementary school aged children. There are differences in the amount of the PO and the payment amount due to shipping cost not contemplated in the original PO.	
479	111000218600000	1206		CASCADE SCHOOL SUPPLIES	\$4,547.13	\$4,412.87	General Supplies for the High School			✓	PO is for supplies such as binders, notebooks, desk calendars, index cards, tape, whiteout, envelopes, dictionaries, folders, highlighters, label makers and tapes, and other writing utensils. The PO references Bid/Quote #84238 and State Contract #57432, but they were not presented for review. However, the supplies appear to be appropriate for the operations of the school.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review.
480	111000219600000	1505805		CASCADE SCHOOL SUPPLIES	\$1,247.17	\$1,247.17	General Supplies for the Administrative Headquarters		✓		Supplies include such items as binders, paper clips, whiteout, file folders, markers, post-its, pens, and pencils. Per examination of bid documentation, the district sent out bids for these supplies to multiple vendors and received bid prices from multiple vendors. Per the bid documentation, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. These supplies are generally required for office use and the quantities and price per unit appear to be reasonable.	
481	151000240600000	1497405		CASCADE SCHOOL SUPPLIES	\$3,708.73	\$3,708.83	General Supplies for the High School		✓		Supplies include such items as binders, paper clips, whiteout, file folders, markers, post-its, pens, and pencils. Per examination of bid documentation, the district sent out bids for these supplies to multiple vendors and received bid prices from multiple vendors. Per the bid documentation, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. These supplies are generally required for office use and the quantities and price per unit appear to be reasonable.	

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482	111000252600000	679706		CASSANDRA RIVERA- SEARLES	\$52.99	\$48.65	Reimbursement of travel expenses for professional training in New York for Track It User Seminar		✓		The PO is for reimbursement of traveling expenses to the Computer Technician of the Perth Amboy High School for her participation at the Track-It User Seminar. The PO is supported by Support Staff Professional Day Application Form which was approved by the Director of Technology and Assistant Superintendent, parking receipt, and EZPass toll record. There is a difference between PO and payment amount due to the PO calculation using the old standard mileage rate of \$0.375 instead of \$0.445 rate for 2006 for 62 miles.	
483	151000222600000	263006		CCV SOFTWARE	\$444.50	\$442.75	Software for the Flynn School			✓	PO is for software which appears to be for the use of teachers and/or administrators. There were eleven items ordered; they include titles such as "Handhelds Teacher/Admin", "PalmOne 256MB Expansion CD", "GamePak Interactive", and "Super Duper Music Looper". Documentation provided does not explain the purpose, beneficiary and necessity of purchase of software programs.	These are items which integrate technology into the classroom and offer additional methods of instruction.
484	151000222600000	697306		CDW GOVERNMENT, INC.	\$1,595.39	\$1,595.39	Fujifilm LTO Ultrium 2 Tape		✓		The purchase is for forty units of the Fujifilm LTO Ultrium 2 Tape for the High School. As per District response, the items are storage tapes for back up system. Expenditure appears necessary for operations of District.	
485	111000221600000	46006		CENTRAL LEWMAR PAPER COMPANY	\$3,309.50	\$3,309.50	Paper		✓		Order is for paper supplies, with the bulk being white paper and the others colored. PO is generated for the High School. The purchase is necessary for general administration and for distribution of classroom material to students. Per examination of bid documentation, this vendor submitted the lowest bid prices of all bidding vendors for the supplies purchased with this PO. As such, the purchase amount appears reasonable.	
486	111000221600000	446506		CENTRAL LEWMAR PAPER COMPANY	\$1,500.00	\$1,500.00	Paper / High School			✓	Order is for 20 cartons of 8.5" x 11" 5-part NCR Heavyweight paper. Per examination of the quote attached to the PO, the price of \$75 per carton appears to be reasonable. Paper purchases are in support of operations in the school. PO package does not indicate that the purchase was in accordance with any state contract or bid documentation. This kind of supplies are normally bid out for at the beginning of the school year. Further analysis is needed.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All computer paper is bid out by the district and all bids requested by the auditors were presented for review.
487	151000240600000	47306		CENTRAL LEWMAR PAPER COMPANY	\$7,386.84	\$7,386.84	Paper		✓		Order is for paper supplies, with the bulk being white paper and the others colored. PO is generated for the No. 10 School. The purchase is necessary for general administration and for distribution of classroom material to students. Per examination of bid documentation, this vendor submitted the lowest bid prices of all bidding vendors for the supplies purchased with this PO. As such, the purchase amount appears reasonable.	

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488	151000218600000	350506		CHANNING L BETE CO., INC.	\$5,413.19	\$5,332.00	Reading materials on transitioning into high school for the Perth Amboy High School		✓		The PO is for 1000 copies of the On Starting High School Teen Workbook and 1000 copies of the Start High School Envelope Tote Kit, which contains reading materials about starting high school, test anxiety, building study skills, and succeeding in high school and beyond. The purchase appears to be utilized to prepare students for high school.	
489	151000218600000	1771505		CHILDCRAFT EDUCATION CORP.	\$362.99	\$362.99	Contemporary Oak Rocker / Guidance / No. 10 School			✓	From the description, the purchase appears to be a rocking chair. Documentation provided does not explain purpose, beneficiary, and necessity of expenditure to education. The amount paid for one piece of this furniture appears to be excessive.	The purchase of a rocking chair is used in conjunction with reading projects, where the teachers will sit with a group of students and read to them in order to engage the students in a discussion about the subject at hand. This process helps the students to better understand the stories and helps them to develop better comprehension.
490	151000222600000	173006		CHILDREN'S PLUS INC.	\$1,565.28	\$1,615.60	Books for the Robert N. Wilentz School Library		✓		Various books covering different subjects and interest are ordered for the Wilentz School Library. Titles such as "A10 Thunderbolt II", "F15 Eagle", and "Summer" amongst many others appear to be appropriate reading material for elementary school aged children. The price per item does not appear to be excessive and the order was received at the beginning of the school year.	
491	151000222600000	1280605		CHILDREN'S PLUS INC.	\$8,287.96	\$8,160.44	Books for the Wilentz School Library		✓		PO is for books for the Library. Books cover multiple subject areas as well as for leisure reading. Some reading material is also in Spanish, which is reflective of the student population in the Perth Amboy School District.	
492	151000218600000	1675605		CHILDSWORK/CHILDSPLAY	\$455.57	\$455.57	Books and games for the No. 10 School.		✓		The PO includes books and games with titles such as "Tackle Children's Problems with Berenstain Bears", "Helping, Sharing, and Caring Scriptbook", and "Favorite Good Behavior Games". From the titles of the items ordered, it appears that they focus on how to help children, behavior development, and character building. This relevant to the objectives of the Guidance department where the PO originated.	
493	111000223600000	549306		CHRISTOPHER-GORDON PUBL., INC.	\$379.45	\$379.45	Super Six Comprehension Strategies: 35 Lessons and More for Reading Success		✓		The PO is for 10 copies of the Super Six Comprehension Strategies for the Shull School. From the title, the reading material appears to be for instructors' use in create, planning, and incorporating certain strategies in their classrooms to assist students in reading. The price does not appear to be excessive. As identified from the Shull School position roster, the quantity ordered is appropriate to the number of instructors that could utilize the material in teaching their classes.	
494	151000240600000	371206		CLINTON BUSINESS PRODUCTS INC.	\$1,498.50	\$1,648.35	AVE-2921 Landscape Clips for the McGinnis School			✓	The PO is for 30 landscape clips for the price of \$49.95 each. The description on the invoice states holder, badge, bus, landscape. From the information given, it cannot be clearly identified as to what the purchased items are. Therefore, it cannot be determined as whether this PO supports any educational value or who benefits from the items purchased.	The items purchased were mailing labels, which are used throughout the year for all mass mailings from the McGinnis School and badge labels and badge holders which are used for special events and visitors.

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495	111000221600000	1683205		COLLINS EDUCATION ASSOCIATES LLC	\$1,270.50	\$1,050.50	Products and publications for classroom instruction		✓		Include in the PO are such items such as the "Five Types of Writing Assignments Poster" and "Selecting & Teaching Focus Correction Areas" booklet. The former is used as a visual aid and defines the five types of writing assignments. The latter is a guide for teachers on how to make selections of writing skills to teach. From the other titles listed on the invoice, there is strong indication that all items are used to assist teachers in planning their writing related coursework.	
496	151000218600000	1192105		COMMUNITY INTERVENTION, INC.	\$255.53	\$239.29	Supplies for the Shull School counseling office			✓	There are various items in the PO including games, school counselor scrapbook, mood cubes, mood duds and other items which cannot be determined from the name. It is unclear as to what these items are used for, how they increase effectiveness of counseling, and whether they are useful. There are differences in PO amount and payment amount due to shipping charges and incorrect unit price calculated on PO for the mood dude stress relievers.	These supplies are used by the guidance and crisis counselors to deal with students that have different problems. By using these items, the counselors are able to better communicate with the students and help the students solve the problems that occur.
497	111000252600000	415406		COMPUVEST, CORP.	\$798.75	\$5,325.00	The PO is for 15 internal hard drives. However, the payment is for restocking fee.		✓		The PO is for 15 internal hard drives for the High School. However, because the ordered parts did not fit the server, they were returned and was charged a 15% restocking fee by the vendor. The PO package includes on-line quote price, invoice for restocking fee, email correspondence from vendor, and UPS shipment receipt evidencing return shipment to vendor. The fee incurred for restocking of the items was a transaction that resulted from normal operations.	
498	111000221600000	768606		COTTRELL GRAPHICS	\$1,060.58	\$1,063.58	Various booklets		✓		The PO is for 300 copies of Parental Rights booklets at a cost of \$0.49 each, 300 copies of Parental Rights Booklets (Spanish) at a cost of \$0.49 each, 250 copies of Code Books at a cost of \$2.20 each, and 300 copies of Administrative Code Books at a cost of \$0.49 each. The material appears to be important for distribution since it contains information regarding parental rights and regulations guiding NJ schools. As per District response, the quantity ordered is due to change in laws and for extra copies in case a parent may request for one, which often happens during initial evaluation. A copy of the Parental Rights in Special Education booklet and New Jersey Administrative Code Title 6A Chapter 14 Special Education booklet should always be available for review upon request.	
499	151000218600000	266006		COURAGE TO CHANGE	\$290.60	\$289.15	Books for the Flynn School		✓		Nine books were ordered on this PO for the Guidance Office. One of them was discontinued. Titles such as "The Penguin Who Lost Her Cool", "Just the Way You Are", "Hands are Not for Hitting", and "Words are Not for Hurting" amongst others, appear to educate students on how to behave and interact with other students. This appears to be appropriate reading material for the Guidance Office. Differences in PO and payment amount is due to discontinued book and shipping charges.	

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500	111000221600000	1533505		CREATIVE LEARNING PRESS, INC.	\$580.51	\$591.51	Books for the Samuel E. Shull School		✓		The books ordered include titles such as "12 Easy Steps to Successful Research Papers", "Arithmetics", and "Book of Think". The titles indicate that these books are materials for educational use.	
501	151000222600000	176406		CREATIVE VISUAL SYSTEMS	\$1,192.51	\$1,310.70	Laminating Film for the Robert N. Wilentz School		✓		The order for 5 units of Profinish Cold Laminating Film and 1 unit of Xyron Desktop Cold Laminating Film was placed by the Wilentz School library. As per Assistant Business Administrator, laminating film is used in conjunction with the school's laminator, which is utilized to keep the students' artwork from being worn while hung along the walls. However, because it cannot be determined if the supply is for the whole years worth or any specified amount of time to justify expense, further analysis is necessary.	
502	111000221600000	68106		CRYSTAL SPRINGS BOOKS	\$1,384.95	\$1,496.00	Instructional videos		✓		The Shull School purchased videos with the following titles: "Strategy Instruction Action" (\$395), "Bringing Reading to Life: Instruction and Conversation" (\$395), "Looking into Literature Circles" (\$30), and "Using Classroom Assessment to Guide Instruction" (\$540). These videos appears to be instructional guidance material for teachers' use.	
503	111000219600000	736306		CURRICULUM ASSOCIATES, INC.	\$423.28	\$423.28	Brigance ABS Student Record Books (Spanish), CIBS-R Student Record Books, IED-II Inventory Only, IED-II Develop Record Book, and IED-II Testing Accessories Kit.			✓	Documentation provided does not describe the items ordered. Therefore, it cannot be determined as to the purpose or use of the products, who benefits from the purchase, and how this adds educational value.	These are test kits which assist in the placement of students in appropriate classes. Certified staff review the results for placement.
504	151000222600000	116906		DAVIDSON TITLES, INC.	\$1,083.10	\$1,086.30	Books / Media Specialist / McGinnis School		✓		The purchase was requested by the Media Specialist for the McGinnis Middle School. Book titles include "Alexander the Great", "Broadcasting Careers", and "Edgar Allen Poe" amongst many others. The titles reflect educational material and prices do not appear to be excessive.	
505	151000223600000	1666605		DELTA EDUCATION	\$988.81	\$1,098.68	Science Solves It! PreK - 2 Library; Science Solves It! 1 -3 Library; Hello Math Reader Library / No. 10 School		✓		The items are a series of books that make up the "library". The purchase was for eight sets of each "library". As per inquiry to the Assistant Business Administrator, this is for the elementary school. Each classroom has the same set of books for its own classroom library for reading block, which is a designated amount of time for students to read.	
506	151000240600000	1037905		EDUCATION WEEK	\$182.00	\$182.00	Renewal for 132 Issues of Education Week / Wilentz School		✓		Publication renewal ordered for the Wilentz School. The PO was initiated by the Principal. From the title, it appears to have educational value.	
507	151000218600000	228306		EDUCATIONAL MEDIA CORP	\$152.65	\$187.55	Books and other products for the No. 10 School / Guidance		✓		The PO includes titles such as "Big Book of Stress Relief Games", "Clinical Evaluation of School-aged Children" and "DSM-IV Diagnosis in the Schools" amongst others ordered by the Guidance Department. From the names of the products, they appear to be relevant to the objectives of the department and will be helpful in assessing and assisting students.	
508	151000222600000	122506		EDUCATIONAL RECORD CENTER, INC.	\$954.70	\$1,058.70	Books/CDs/Cassettes for the Ceres School Library		✓		The titles of these items include "Charlotte's Web", "The Last Dragon", and "Two Greedy Bears" amongst many others. Books appear to be appropriate for students at the Ceres School. The price of each individual item does not appear to be excessive.	

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509	151000240600000	601706		EDUPRESS	\$498.80	\$498.80	Reading Resource for Teachers "Quick Flip Questions for Critical Thinking" / Flynn School / Principal			✓	The purchase was for 120 copies of the stated title for the Flynn School. The PO states that it is a reading resource for teachers. As identified on the Flynn School roster, there are approximately 70 employees. Documentation provided does not explain necessity of purchasing 120 copies of the material.	Quantities purchased are based upon class and staff needs. Purchases are reviewed by purchase order approvers for reasonableness and correlation to the Core Curriculum Content Standards.
510	111000252600000	1716705		EFILLIATE INC.	\$2,014.38	\$1,995.00	100 Base-T Line Splitters / Perth Amboy High School			✓	The PO is for 100 orders of this item and presented as supporting documentation is a quote from the vendor. There is a difference in PO amount and payment amount due to the PO not having contemplated shipping charges. As per District response, the purchase is in support of the network used at the High School. By splitting the existing wires, two ports from one wire allows one more connection into each classroom. This was done as a cost saving measure.	
511	151000218600000	1493905		EMTEC, INC.	\$9,817.05	\$9,817.05	Technology equipment / High School			✓	PO is for five Dell Latitude Notebooks for the price of \$1832.23 each, and Cisco 1200 IOS for \$629.30, and two 2.2 DBI Dipole Antenna. The PO package is supported by a quote from vendor and references State Contract #A81212. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended overtime. As per District response purchase were in support of the Supervisor of Language Arts for grades 7 - 12. The notebook computers are utilized to hold 180 programs to help assess students reading and language skill levels. There are five computer lab wireless environments for students to take these assessments. Documentation provided does not explain purpose, necessity and beneficiary of purchase.	Purchases were in support of the Supervisor of Language Arts for grades 7 - 12. The notebook computers are part of the wireless labs which are in the school and are utilized to help assess students reading and language skill levels. The assessments are given to students to show how they are performing in relation to the CCCS. The students are the beneficiaries of these computers.
512	151000223600000	464606		EXEMPLARS	\$250.00	\$250.00	Spanish Math / Shull School			✓	Subscription to Spanish Math for the Shull School. The order was placed by the Math Specialist. The material appears to be relevant to the staff's role and reflects the high population of Spanish speaking students in the community that would bring about the need for this item.	
513	151000222600000	1303505		FISHKIN BROS INC	\$569.70	\$569.70	Polaroid Spectra 1200i			✓	PO is for six Polaroid Spectra 1200i Instant Camera ordered for the Wilentz School Library. Documentation provided does not explain the library's need for six instant Polaroid cameras, the purpose and beneficiary of the purchase, and how this will add educational value to students.	Each school utilizes camera's to take pictures of the students and their work. This information is kept in the student's file, portfolio and is utilized by the district in publications and on the district's public access tv channel (channel 34). The pictures that are taken promote the educational value of the schools and the work of the students.
514	111000251600000	1646205		FIVE THOUSAND FORMS	\$3,389.16	\$3,823.80	W-2 and 1099 Forms and Envelopes for the business office / Administrative Headquarters			✓	The PO for W-2 and 1099 forms and envelopes are utilized for income reporting purposes and necessary for compliance with government tax regulations.	

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515	151000222600000	147406		FOLLETT LIBRARY RESOURCES	\$11,088.33	\$11,643.38	Books for the Samuel E. Shull School / Library Media Center		✓		The PO is for various books covering a broad range of subjects and interests. Titles such as "Harriet Tubman", "Malted Falcon", and "Water" are amongst the many books ordered, and reflect educational items that appear to be appropriate for middle school aged students.	
516	151000222600000	1609405		FOLLETT LIBRARY RESOURCES	\$19,997.13	\$20,000.00	Books for the No. 10 School Library		✓		Quote for this PO was provided for review. Books are for the library and include titles such as "The Acropolis", "Awful Ogre's Awful Day", and "This Amazing World", amongst many others. The titles appear to be appropriate for elementary school student use. PO references State Contract #A-62371, but was not provided for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time.	
517	151000222600000	1538705		FRESH MUSIC LIBRARY	\$297.95	\$297.95	New Music CDs and Replacement disks for PATV 34 Music Library at the High School		✓		The purchase are for music CDs and replacement disks with titles such as "Acoustic Guitar Moods", "Black Road Country", and "Smooth Jazz". These items are to be incorporated into the PATV 34 Music Library in the High School.	
518	111000252600000	602406		GRAMCO BUSINESS COMMUNICATIONS	\$1,159.50	\$1,159.50	Philips Transcriber Model 710T, Dictaphone Hand Held Recorder Model 1243, and Philips Mini Cassette Tapes		✓		Purchase of dictation equipment is for the Secretary to the Business Administrator. The purchase is for 2 transcribers, 1 recorder, and 1 box of cassette tapes. The equipment is in support of her responsibility of keeping notes and minutes of meetings. As per Assistant Business Administrator, one of the transcribers is a back up, in case the other breaks.	
519	151000222600000	1610105		GREYHOUSE PUBLISHING	\$144.00	\$144.00	Working Americans Vol. 5: At War for the High School / High School		✓		Expenditure is for "Working Americans, 1880-1999 - Vol.5: At War" for the Perth Amboy High School Library.	
520	111000219600000	1249905		HARCOURT ASSESSMENT	\$2,606.22	\$2,766.50	Items relate to student scoring and assessments		✓		Items on the purchase order include WISC record forms, response booklets, and combination kit, ABAS-II Kit, teacher forms, day care provider forms, and Bender Visual Motor Gestalt Booklet & Stimulus Cards and Records. Items appear to be used as assessment material for instructor use.	
521	151000218600000	269306		HAWTHORNE EDUCATIONAL SERVICES	\$55.00	\$50.00	Behavior Intervention Manual /Guidance/ Flynn School		✓		The PO is for the "Behavior Intervention Manual" ordered by the Flynn School. Manual appears to be appropriate for the Guidance Office counselors. Difference in payment amount and PO amount is due to shipping charge.	
522	151000240600000	1361905		HAWTHORNE EDUCATIONAL SERVICES	\$1,147.50	\$1,147.50	Learning Disabilities Intervention Manual / Patten School		✓		45 copies of the Learning Disability Intervention Manual was ordered for the Patten School. Quantity appears to be reasonable.	

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523	151000240600000	1427605		HERBERT L FARKAS COMPANY	\$6,951.00	\$6,951.00	Chairs / Director of Buildings & Grounds / High School			✓	PO is for chairs with pressure tablet arms, student stack chairs, and chairs with wheels with a total number of 202 units ordered. The unit price of the chairs do not seem to be excessive and the quantity ordered for the High School with approximately 2000 students appears to be within a reasonable range. However, documentation provided does not explain purpose or necessity of purchase of new furniture. The PO references State Contract #84000, but this was not presented for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended overtime.	The purchase of this furniture was to replace the existing tables and chairs in the high school cafeteria and other areas of the high school. Existing furniture was unable to be repaired and as such, new furniture was purchased.
524	151000240600000	375506		HERTZ FURNITURE SYSTEMS CORP.	\$2,080.00	\$2,080.00	Chairs / Patten School			✓	Eight chairs at a cost of \$260 / chair was ordered. PO is supported by a quote and references NJ State Contract #56341, but contract was not provided for review. Per invoice, the furniture is for the principal's office. Documentation provided does not explain the necessity of the purchase. Further analysis is necessary.	The items purchased were chairs for the administrative conference room at the Patten School. The chairs that were purchased were to replace existing chairs that were original to the school and had reached the end of their useful life.
525	111000221600000	535906		HEWLETT PACKARD COMPANY	\$718.00	\$718.00	HP Business InkJet 2800dt printer			✓	The purchase of a new printer is ordered by the Supervisor of Technology at the High School. The documentation is supported by a quote from the vendor. The item is for Supervisor of Science and Technology at the High School. However, there is no reason stated in the documentation provided as to the reasons the new printer is needed. Also an documentation of inventory of printers on hand was not provided. Further, the PO references New Jersey State Contract #A81249, but this was not provided for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time.	The new printer was ordered by the supervisor of technology and was purchased for the supervisors office which is located at the high school. The printer was purchased to replace an existing laserjet printer which was outdated.
526	151000222600000	1650605		HOP 2 IT MUSIC	\$1,005.00	\$990.00	CD and Activity Booklets / Flynn School			✓	PO is for 22 set of each of the following titles which include cds and activity books: "I've Got Music in Me", "Math All Around", and "Math in Motion". Math for understanding is stated on the invoice. The titles indicate that the items may have educational value and appropriate for elementary school aged children.	
527	151901006400000	1945905		HOUGHTON MIFFLIN	\$67,583.64	\$64,144.74	Math-New Adoption / Flynn School			✓	PO is for Houghton Mifflin Mathematics, 2005 Edition, and various handbooks, workbooks, and CD-ROMs for grades K-4. Many other workbooks, teachers resources, assessment guides, etc. were given free of charge, as per proposal from vendor. The order was initiated in June 05 and received in September 05. The material appears to be textbooks and related practice workbooks. Analysis of inventory documentation and prior year(s) purchases of related items are needed to determine the need for these items. Further analysis is necessary.	The materials purchased were for a new adoption of math. Since this purchase was for a new adoption, prior inventory of these items was non-existent. The new adoption replaced the existing math materials that were used through June 2005.

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528	111000221600000	474606		HUMAN KINETICS	\$3,442.50	\$3,482.50	Various fitness related products including 2 Fitnessgram/Activity test kits, 2 Pacer CDs, 6 measuring strips, 3 Healthy Fitness Zone Wall Charts and 6 Clipboards, 1 Fitnessgram/Activitygram 8.0 District SQL version and 8 site licenses and manuals / Administrative Headquarters		✓		As per inquiry to District, the items are Fitnessgram test materials including site license and manuals. As part of Physical Education, it is a requirement for students to participate in a fitness assessment. The difference in payment and PO amount is due to shipping charges.	
529	151000218600000	357806		IDEA ART, INC.	\$51.00	\$51.59	Stationary and envelopes for the Ceres School Guidance Office			✓	The PO is for Creative Learning Letter Paper and Salmon Standard Envelopes. Documentation does not provide purpose and necessity of the special stationary.	The paper is used to create certificates of achievement and notices to parents of awards earned by their children.
530	151000218600000	36006		IMPEX MICRO INC.	\$4,643.67	\$4,643.67	Ink cartridges and other supplies		✓		PO includes black and color ink cartridges for different model printers, diskettes, compressed air dust removers, and CD marker. For a certain model there were 50 units of ink cartridges ordered and another where 80 units were ordered. The price of each unit was \$47.27 and \$22.98 respectively. Per examination of bid #06-2 Office & Computer Supplies documentation, this vendor had the lowest submitted bid price of all competing vendors for the items purchased with this PO. As, such, the purchase amount appears reasonable. The use of ink cartridges and other printing supplies is inherent to school printing needs.	
531	111000221600000	728506		INSTRUCTIONAL IMAGES	\$453.65	\$451.49	Books / Math Dept. / High School		✓		The PO is for a listing of math related books ordered by the Supervisor of Math & Science of the Perth Amboy High School. The list includes titles such as "A Guide to Problem Solving", "Pi Eye Chart", and "What are Your Chances?", amongst others. The titles indicates that they are related to the subject of math and appears to be appropriate material for high school students. The discrepancy between PO and payment amount is due to differences in prices of a couple of books and shipping charge.	
532	111000252600000	591306		IROQUOIS PRODUCTS	\$149.79	\$149.79	Shipping Labels for the Administrative Headquarters		✓		The PO is supported by a copy of a shipping label. The supply is utilized in normal day to day operations and may expedite certain shipping tasks.	
533	151000240600000	449806		IT'S ELEMENTARY	\$868.25	\$849.25	Secure-A-Badge-Clip / Wilentz School		✓		The badge clips are detailed with initials of the Robert N. Wilentz School in white letters and dolphin school designs. 250 of this item was purchased. As per District response, these are used by staff to attach their ID cards to their clothing and ID cards are needed for security reasons.	
534	151000222600000	675406		JERSEY ACCESS GROUP	\$75.00	\$75.00	2006 Membership Dues for the JAG - Jersey Access Group / High School		✓		The membership dues is for a teacher at the Perth Amboy High School. Jersey Access Group is a consortium of small Public, Educational, and Governmental (PEG) TV stations that focus on quality educational programming to the public. Membership dues is for District membership. Amount is reasonable and appears to benefit the school district.	

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535	151000222600000	1467505		LEARNING LINKS INC.	\$362.29	\$356.73	Various study guides and videos / Library / No. 10 School		✓		PO is for various study guides and some with corresponding videos for titles such as "Be a Perfect Person in Just Three Days", "Sadako and the Thousand Paper Cranes", and "Frog and Toad are Friends". The purchase is for the No. 10 School Library.	
536	151000222600000	133506		LIBRARIANS BOOK EXPRESS	\$618.73	\$569.52	Books for the Flynn School Library		✓		The PO is for seven Library sets and miscellaneous individual books. Each Library set has a certain theme and varying amount of books. For example, the "My Library of Holidays" contains six books that introduces the reader to different cultures and traditions and is designed for grade levels 1 and 2. The PO is supported by an order form. The reading material ordered by the Library appears to be appropriate for the students at the School. The price does not appear to be excessive.	
537	151000222600000	1306205		LIBRARY VIDEO COMPANY	\$1,778.82	\$1,778.82	VHS videos / Library / Wilentz School		✓		Purchase of VHS videos for the Wilentz School Library. Titles appear to have an educational purpose such as "Math Monster Series" and "Holidays For Children Video Series." Other titles such as "Let It Snow", "The Whipping Boy", "Sadako and the Thousand Paper Cranes", and "A Charlie Brown Valentine", appear to be appropriate to elementary school aged children for viewing.	
538	111000252600000	1713805		LOGICAL RAM SOLUTIONS, INC.	\$1,309.00	\$1,309.00	128 Mb memory sticks for Gateway E4200 systems / High School			✓	Purchase is for 50 memory sticks for the Gateway E4200 systems. Price quote is provided as supporting documentation. As per District response, the items were purchased to upgrade the Gateway computers, by increasing memory storage capacity, and elongate their useful life. Documentation provided does not support the need for 50 memory sticks.	Per auditors conversation with the Director of IT, these items were purchased to upgrade the Gateway computers, by increasing memory storage capacity, and elongate their useful life. There are over 100 computers in the high school which are contained in computer labs, offices, classrooms and the media center.
539	111000252600000	1647505		LOGICUBE, INC.	\$6,504.34	\$6,504.34	Omniclone5U -USB cloning unit, peripherals, and related warranty extension / High School			✓	Documentation does not include a description of what the Omniclone5U-USB cloning unit is. Documentation provided does not explain purpose, necessity and beneficiary of purchase. As per District response, this is a disc duplication device which replicates images of all computer systems in classrooms, clones discs from original software, mass produces of software, and clones master hard drives.	Per auditors conversation with the Director of IT the Omniclone is a disc duplication device which replicates images of all computer systems in classrooms, clones discs from original software, mass produces software and clones master hard drives. This device enables the district to utilize software on multiple computers, in agreement with the licenses that the district purchases.
540	151000218600000	190706		M.S. CREATIONS	\$206.63	\$263.62	Various dolls and toys for the Robert N. Wilentz School		✓		Items on this PO include Angel Doll, Orange Cast, and Summer Fairy 28", amongst several others. As per District response, the items are utilized by the Guidance Department when interacting with students in such activities as role playing and child counseling.	

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
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541	15100024060000	335606		MAGNETSTREET	\$742.50	\$667.50	Custom calendar magnets with school logo for the No. 10 School		✓		The PO is for 750 calendar magnets for the school year, which identifies days in which it is the first day of school, no school, back to school night, parent/teacher conferences, report cards, half days, and last day of school. The information is important for both students, parents, and school employees to stay current of important dates. At a cost of \$0.89 per magnet, the purchase appears to be reasonable. The number of magnets ordered appears to be appropriate for a student population of approximately 550.	
542	15100021860000	1278105		MARCO PRODUCTS, INC.	\$720.15	\$863.13	Educational materials for the Wilentz School		✓		The items purchase include activity books, puppets, games, and videos. Descriptions of the items include but are not limited to "Conquering Courtesies Video & Activity Book", "The Kissing Hand Book & Puppet", and "The Scoop on Good Behavior Game." Purchases appear appropriate for students.	
543	11100022160000	1140405		MARSH MEDIA	\$1,923.63	\$1,923.63	Various videos / Administrative Headquarters		✓		25 videos, at a cost of \$69.95 each, presenting different subjects such as alcohol, tobacco, growing up, hygiene, and diseases. Videos appear appropriate to students.	
544	15100022260000	149306		MARSHALL CAVENDISH CORP.	\$1,118.20	\$1,118.20	Books for the Samuel E. Shull School Library		✓		The PO is for seven sets of books with different subjects. Titles include "Animal Animals Group" (6 books), "Cultures of the World" (6 books), and "Exploring Ancient Civilizations" (11 Volumes) amongst others. Books appear to be appropriate for middle school age students.	
545	11100022160000	1140505		MCGRUFF SAFEKIDS ID KIT	\$1,738.00	\$1,738.00	Complete McGruff costume and complete cool down kit for McGruff costume			✓	This is PO is for a McGruff costume and cooling kit. McGruff is the spokesperson for the "Take a Bite out of Crime" child safety/identification program. Cost of costume appears to be excessive.	The costume is used by district staff during workshops for children that teach the students about safety, and emergencies.
546	11100025160000	691606		MGL FORMS-SYSTEMS, LLC	\$7,105.00	\$7,105.00	Pressure Seal P/R Check Stock, Pressure Seal Machine, Micro Tone HP 4250 / Administrative Headquarters		✓		The equipment that is part of this PO is for the Payroll Department utilized in printing, sealing, and distributing of payroll checks to employees. The pressure seal system includes special paper that contains a cohesive in which the machine folds in alignment to the cohesive and places pressure to seal the document.	
547	11100025260000	450206		MGL FORMS-SYSTEMS, LLC	\$1,659.00	\$1,517.00	Purchase Order Forms / Administrative Headquarters		✓		The Purchase Order forms are utilized in the requisition and purchase of all items for the school district.	
548	11100025260000	1523005		MICROSOFT SERVICES	\$1,225.00	\$1,225.00	5 pack of IT Pro Annual Phone Support for the Perth Amboy High School /		✓		The PO is for professional support for technical users with applications, solutions, and networks based on Microsoft platforms, products and tools. The price of \$1225 is for 5 phone submitted incidents. The purchase appears to be necessary in maintaining the information technology systems for the normal course of running a business.	
549	11100025160000	673206		NORTH BROOK SPRING WATER CO., INC.	\$595.44	\$499.44	Water cooler rental / Water deliveries		✓		The PO is for cooler rental and water deliveries. Water was provided for staff use.	The district supports providing potable drinking water to staff and students.
550	11100023061000	1719105		NORTH BROOK SPRING WATER CO., INC.	\$210.50	\$210.50	Cooler rental / Water deliveries		✓		The PO for cooler rental and water deliveries is not supported by vendor invoices.	The district supports providing potable drinking water to staff and students.
551	11100025260000	1800505		NORTH BROOK SPRING WATER CO., INC.	\$198.00	\$198.00	Cooler rental / Water deliveries			✓	The PO is for cooler rental and water deliveries. Water was provided for staff use.	The district supports providing potable drinking water to staff and students.

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552	151000240600000	1513305		NORTHEAST FOUNDATION FOR CHILDREN	\$1,758.49	\$1,759.59	Yardsticks / Wilentz School			✓	The description on the invoice states Yardsticks 4-14 and the description on an order form states Yardsticks: Children in the Classroom. It is unclear if the items ordered are measurement tools or reading material. 140 units of the item at a price of \$11.97 per unit were ordered. We cannot determine from the PO package what the purchase is, who the recipients are, and what practical purpose it serves.	Quantities purchased are based upon class and staff needs. Purchases are reviewed by purchase order approvers for reasonableness and correlation to the Core Curriculum Content Standards. The items purchased were used as measuring tools by the students at the Wilentz School. This purchase allowed the students to learn about measurements and provided them with a foundation for math principles.
553	111000251600000	755406		NOWDOCS INTERNATIONAL	\$2,410.00	\$2,260.00	Check Templates, New/Additional Signature, Additional chip, and Flash			✓	The PO is for 5 check templates that contain digitized signatures of school officials, and for adding in a new digital signature. The PO also contain charges for Subsequent NowForms Flash Module and Flash DIMM Programming Fee. The purchase is for digitizing signatures for check signing purposes. On the invoice, there is an additional charge of \$150 for adding a second new signature. The PO package also contains an Post-It note that reads: Invoice increased \$150 over PO due to 2nd signature added. New total approved by Assistant Business Administrator, who states that when Business Administrator is not present, he is authorized to approve POs in his absence.	
554	151000218600000	48906		PAPER MART INC	\$1,457.00	\$1,457.00	Colored paper / Bid #06-5			✓	Order is for colored paper. PO is generated for the High School. The purchase is necessary for general administration and for distribution of classroom material to students. Per examination of bid documentation, this vendor submitted the lowest bid prices of all bidding vendors for the supplies purchased with this PO. As such, the purchase amount appears reasonable.	
555	111000221600000	619706		PATERSON PAPERS	\$1,420.00	\$1,420.00	Paper / Perth Amboy High School			✓	The PO does not directly state what the item is, but from the description of 22.5" x 35", 110 lb. index, white, it appears to be paper. Twenty cartons of this size paper was ordered. J. Tracho is the District printer. Paper this size, is utilized by the District in its day to day operations as with poster, bulletin boards, etc.	
556	111000221600000	689206		PATERSON PAPERS	\$900.00	\$900.00	Paper			✓	Forty cartons of white 8.5" x 11" paper was ordered for the Perth Amboy High School. Paper supplies are necessary for administrative and classroom use.	
557	151000222600000	1618905		PBS	\$3,500.00	\$3,500.00	PBS Video Database Renewal 08/04 - 08/05 for the Perth Amboy High School			✓	It appears that the PO is for renewal for access to the PBS video database. PBS is widely known for its quality programming and educational resources. Access to the video database allows the school to retrieve relevant information to supplement course materials.	

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558	111000221600000	640706		PEARSON EDUCATION	\$2,232.28	\$2,232.28	Conceptual Physical Science for the Perth Amboy High School			✓	100 copies of Conceptual Physical Science and 2 copies of I/M Conceptual Physical Science were included in this PO. As per Assistant Business Administrator, these are textbooks for students. At a cost of \$81 per textbook, the amount does not appear to be excessive. However, no documentation that links textbook to curriculum or inventory log was presented for review.	Per auditors discussion with Assistant Business Administrator, these are textbooks for students enrolled in the physical science classes. Science classes are mandated by the NJDOE and Core Curriculum Content Standards and as such, the district has a legal obligation to educate our students in this area.
559	151000222600000	421406		PERFECTION LEARNING CORPORATION	\$4,017.12	\$7,097.30	2005-2006 NJ Battle of the Books for Grades 3-4 and Grades 5-6 for the Edward J. Patten Elementary School			✓	The PO is for 55 Grades 3-5 Library Set of 15 Paperback Titles, 24 Grades 5-6 Library Set of 14 Cover Craft books, and 3 Grades 5-6 Library Set of 15 Paperback Titles. Documentation provided does not explain the NJ Battle of the Books program. As per District response, Battle of the Books introduces children to books that they normally would not read and to encourage them to read a variety of genres, authors, at different levels of difficulty. This order is for all elementary schools within the District, so the quantity ordered appears to be reasonable. Included in the package for review is an Order Discrepancy Form and a letter Library Media Specialist to the vendor stating that she is returning part of the order due to a mistake in ordering, thus for the difference in PO amount and payment amount.	Per auditors conversation with District personnel, the Battle of the Books introduces children to books that they normally would not read and encourages children to read a variety of genres and authors at different levels of difficulty. This order is for all elementary schools within the district.
560	151000222600000	208406		PERFECTION LEARNING CORPORATION	\$2,393.96	\$2,398.94	2005 - 2006 NJ Battle of the Books Grades 3-4 Library Sets (15 Paperback Titles)			✓	The PO states that the purchase is for Grades 3-4 Library Sets. Titles such as "Baseball Fever", "Charlotte's Web", and "Courage of Sarah Noble" appear to be appropriate reading material for third and fourth graders. As per District response, Battle of the Books is introduce children to books that they normally would not read and to encourage them to read a variety of genres, authors, at different levels of difficulty. This purchase is for all elementary schools within the District, so the quantity ordered appears to be reasonable.	
561	15190100890000	06-00016		PERTH AMBOY DEPARTMENT	\$2,625.02	\$2,625.02	Reimbursement to the Perth Amboy Department of Food and Nutrition Services			✓	PO is reimbursement for food purchases made for various events. The vouchers contain varying degrees of information such as Breakfast for 10 people on June 22 and food items; Sports Award Ceremony on June 22 for sixty students with listing of food items; Shull Special Services Summer Supplies 2006, etc. As for the breakfast for 10 people, it failed to indicate who the recipients of the food are and its purpose.	Information regarding the breakfast for 10 people was provided to the auditors as requested. The district often utilizes in house food service for the provision of food for small group meetings, instruction and staff development.
562	151000222600000	119906		POLITICAL RESEARCH INC.	\$675.00	\$675.00	Subscription to Taylor's Encyclopedia of Government Officials.			✓	The subscription is for service from April 2005 through March 2007 for the High School Library. Encyclopedias appears to be appropriate for the students.	

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563	15100024060000	1293005		PREMIER AGENDAS, INC.	\$3,408.80	\$3,031.80	Handbooks / Patten School		✓		240 Harmony of Health/Anti-Drug Handbook (Student Edition) and 380 Spread Your Wings/Anti-Drug Handbook (Student Edition) were ordered. The material appears to be appropriate for the elementary school and the quantity is reasonable for a population of approximately 800 students. Difference in payment and PO amount is due to unit prices used in calculation.	
564	15100024060000	627006		PRESIDENT'S EDUCATION AWARDS PROGRAM	\$66.00	\$66.00	Excellence Certificates and Pins, Achievement Certificates and Pins		✓		The purchase is for certificates and pins presented for the President's Education Awards Program. The purpose of the award is to honor and recognize students' achievement and hard work.	
565	11100022160000	1207605		PREVENTION PARTNERS	\$121.50	\$119.50	Freedom From Drugs T-Shirts			✓	10 T-shirts with the description Freedom From Drugs were ordered. However, it is uncertain as to who the recipients of these t-shirts are.	The recipients of these t-shirts were students who were part of the drug-free program. The purchase of these shirts allows the students to be reminded not to do drugs and allows them to spread that message to classmates, friends and family members.
566	15100022260000	120006		PROQUEST INFORMATION & LEARNING	\$7,875.00	\$7,875.00	Subscription renewal / E Library Curriculum / Historical Newspapers / Proquest Platinum Package / Library / High School		✓		Proquest is an on-line resource that allow the user/students to search through database of information including historical newspapers.	
567	15100021860000	1648505		PROVANTAGE CORP.	\$324.67	\$324.67	Replacement Bulb for Proxima Projector / McGinnis School		✓		PO is for replacement of bulb for the Proxima Projector. The expenditure is a maintenance / repair expenditure to school owned equipment.	
568	11100025260000	1158605		R & D COMPUTER ESSENTIALS	\$499.60	\$499.60	CD-Rs with jewel cases / High School			✓	PO is for 20 orders of 100 pack CD-Rs with jewel cases for the High School. Documentation provided does not explain purpose and beneficiary of purchase. Per examination of BID #05-2 documentation, the district purchased this particular item from this vendor because this vendor had the lowest submitted bid price. Per the bid documentation, five vendors submitted bid prices for this item and R&D Computer Essentials had the lowest bid price. As such, the dollar amount of this purchase appears reasonable.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. The items purchased are used within the computer classes at the high school so that students may copy their work from school to be used at home or on other computers.
569	15100022260000	134306		RAINBOW BOOK COMPANY	\$7,267.03	\$7,714.24	Books for the Flynn School Library		✓		PO is for listing of books for the Flynn School Library. Titles such as "Riddle-iculous Math", "Food for Thought", and "Peter Pan" are amongst the many books ordered. The price of each book does not appear to be excessive. The books cover a broad range of subjects as well as interests.	
570	15100022260000	237506		RAINBOW BOOK COMPANY	\$11,232.46	\$11,395.58	Books for the No. 10 School Library		✓		PO is for listing of books with a wide range of subjects and interests. Titles such as "Working Wheels", "Just a Little Homework", and "Mochila de Dora" are amongst many of the titles. There are many books that are in Spanish. This is reflective of the high Spanish population in the community of the School District. The titles appear to be appropriate reading material for elementary school-aged children.	

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571	151000222600000	118506		RAINBOW BOOK COMPANY	\$4,839.77	\$4,869.67	Library Books / Ceres Library / Librarian / Shelf Ready		✓		PO for purchase of various library books for the Ceres School Library. Per examination of Ceres School HR Records, the purchase was initiated by the Ceres School Librarian. Invoice includes titles of each book purchased and the grade level of the book. Grade levels for books coincides with Ceres School Elementary Grade Levels. Amounts for each book are not excessive and the purchase of children's books clearly benefits district students educationally.	
572	151000222600000	1138305		RAINBOW BOOK COMPANY	\$8,482.41	\$8,542.43	Shelf Ready Books / Ceres Library / Librarian / Library Books		✓		PO for purchase of various library books for the Ceres School Library during the beginning of the 04/05 School Year. Per examination of Ceres School HR Records, the purchase was initiated by the Ceres School Librarian. Invoice includes titles of each book purchased and the grade level of the book. Grade levels for books coincides with Ceres School Elementary Grade Levels. Amounts for each book are not excessive and the purchase of children's books clearly benefits district students educationally.	
573	151000222600000	1694205		READING HELPER, INC.	\$514.80	\$514.80	Reading Helper Various Standards / Patten School		✓		PO for purchase of various "Reading Helper" Standard, Wide, and Standard Long books. Total purchase amounts for 360 books at just \$1.30 / book. Amount of purchase is not excessive considering the amount of books purchased. Reading Helper books are used to help Elementary School children at Patten School learn to read.	
574	111000221600000	1534305		READINGLADY.COM, INC.	\$370.00	\$370.00	The New Kindergarten: Teaching, Reading, Writing & More / Wilentz School		✓		PO for purchase of 20 books entitled "The New Kindergarten: Teaching, Reading, Writing & More" for Wilentz School. Per examination of Wilentz School Kindergarten Staff HR Documentation, there are approximately 20 personnel, which includes paraprofessional. The title of the book indicates that the content provides educational value for students.	
575	151000240600000	1685605		READINGLADY.COM, INC.	\$5,767.25	\$5,767.25	Writing Through Childhood: Rethinking Product and Process / Writing Essentials / Wilentz School		✓		PO for purchase of 85 copies of two books. The titles of these two books are "Writing Through Childhood: Rethinking Product and Process (\$27.00 each)" and "Writing Essentials (\$32.00 / each)". Vendor is a teacher resource center, and as such these books are purchased for the teacher reading and utilization to help children learn to write. As such, this purchase is for the educational benefit of district students related to writing skills.	
576	151000218600000	1463905		REALLY GOOD STUFF, INC.	\$363.00	\$330.00	Personalized Pencils - Blue Glitter Pencil with Gold Message "I Believe in Me"		✓		PO for purchase of 1000 Personalized pencils that read "I Believe in Me". Amount is not excessive, as each pencil costs just \$0.33. Per examination of 04/05 School Year enrollment figures at Flynn School, there were approximately 750 students during the year. As such, the quantity purchased appears reasonable.	
577	151000218600000	519906		RICK TROW PRODUCTIONS, INC.	\$1,122.70	\$1,122.70	McGinnis School / Guidance Department		✓		PO for purchase of 1000 Explorer Workbooks at \$1.03 / workbook. The title of these workbooks is "Explorer Edition - How to Find the Best Jobs for You". Amount is not excessive and the workbooks can be provided to most students within the school. The title of the workbooks suggests that they provide educational value to students at McGinnis School.	

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578	111000219600000	1250305		RIVERSIDE PUBLISHING CO	\$2,110.39	\$2,174.15	Special Services		✓		PO for purchase of various forms, test booklets, and tests related to activities performed by Special Services Department. Purchase includes Motor Test Booklets, Perception Test Booklets, Brief Intellectual Ability Test Records, etc. Purchases appear to be reasonable given the roles and responsibilities of Special Services.	
579	151000222600000	1621405		ROSEN CLASSROOM BOOKS & MATERIALS	\$2,462.28	\$2,462.33	Elementary Grades Math Books / Librarian		✓		PO for purchase of books for Grades K-1 and Grades 3-4 entitled "Early Emergent Math for the Real World", "Fluency Math for the Real World", and "Math for the Real World Chapter Book". Invoice shows that purchase was for a total of 156 books with various titles that all relate to Mathematics. Amount per book is not excessive and these books will be used to educationally benefit the children at Wilentz Elementary School.	
580	151000240600000	554606		SAFETY TECHNOLOGY INTERNATIONAL, INC.	\$2,378.53	\$2,383.05	20 STI-1100 & 6 STI-1130 / No 10 School Security		✓		PO for purchase of 20 "Stopper II w/ Horn Flush Mount" and 6 "Stopper II". Per inquiry of the Director of Buildings & Grounds, this purchase is for the plastic covers that are placed over each fire alarm pull system. This purchase is important to the safety and security of district buildings.	
581	151000240600000	1539705		SAV-ON PRINTING CENTER	\$908.01	\$794.75	600 Core Middle School Handbooks / 250 New Spanish Core / McGinnis School / Principal		✓		PO for purchase of G.R.E.A.T (Gang Resistance Education and Training) Handbooks for McGinnis Middle School Students. Purchase includes Spanish language versions of the Handbook. Each handbook costs just \$0.85 and is for the benefit of the children. Per inquiry of District Personnel, there is a small gang presence within the community and therefore this material is relevant.	
582	151000222600000	1908005		SCHOLASTIC INC	\$2,677.32	\$3,123.75	Shull School / Library Media Center / Various Titles		✓		PO amount paid is less than PO original amount due to a difference in S&H charges and discount rates utilized by the Vendor. Purchase of large quantities of various titles such as "Because of Winn-Dixie", "Report to the Principal's Office", "Mummies in the Morning". Dollar amounts for each purchase do not appear excessive and the titles of the books purchased indicates that the books provide educational value to children.	
583	151000222600000	214606		SCHOLASTIC LIBRARY PUBLISHING	\$2,785.49	\$2,785.49	Wilentz School Library / Librarian		✓		PO for purchase of various children's books for use in the Wilentz School Library. Purchase was initiated by the Wilentz School Librarian per examination of HR documentation. Purchase includes "Nature's Children" Sets 1 - 8, "True Books" covering various different subjects, and a Harry potter book. Individual book amounts do not appear excessive, and the book titles indicate that they provide educational value to young children.	

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584	151000240600000	744806		SCHOOL ANNUAL PUBLISHING CO.	\$5,244.00	\$5,244.00	570 Books / Full Color - Soft cover 8.5x11 / Richardson School / L. Iserson		✓		PO for purchase of 570 Color Soft cover yearbooks at \$9.20 / book for Richardson School students. Per examination of the 05 / 06 School Year Financial Report, the Richardson School had an enrollment of approximately 540 students throughout the year. As such, the quantity ordered appears reasonable. The purchase of yearbooks is for the benefit of the district children and the amount is not excessive in relation to the amount of students that benefit.	
585	151000223600000	1443205		SCHOOL MATE	\$1,144.50	\$1,144.50	Customized Planners / Page Markers / Plastic Pouches / Facilitator (Supplies)		✓		PO for purchase of 300 elementary planners, page markers/rulers, and vinyl pouches. Purchase is for all children in grades 3-4 at Ceres School. Purchase is for less than \$4 per student and is for the benefit of the students at Ceres School.	
586	111000221600000	1584705		SCHOOL SPECIALTY	\$271.00	\$271.00	Bulletin Boards for Guidance Suite / State Contract #A861-18		✓		PO for purchase of two 4'x5' Bulletin Boards and one 3'x4' Bulletin Board for the Guidance Suite at the High School. The Guidance Department Director initiated the PO. PO Amount is not excessive, and these bulletin boards are utilized to post due dates for college deadlines, test dates, etc.	
587	111000223600000	766106		SCHOOL SPECIALTY	\$2,842.00	\$2,842.00	Poly Expanding File Blue 13 Pocket / McGinnis School			✓	PO for purchase of 700 "Poly Expanding File Blue 13 Pocket" for the McGinnis School. Amount per each item is \$4.06. Documentation provided does not explain purpose, beneficiary and necessity of purchase.	The purpose of this purchase was to provide students with folders for them to store their homework and classwork in. This allows the students to be better organized and takes up less space in the classrooms.
588	111000252600000	1925305		SOFTMAKER SOFTWARE GMBH	\$2,200.00	\$2,200.00	Word / Excel bundle for pocket PC license / McGinnis School			✓	PO for purchase of 110 word/excel bundles at \$20 / bundle for pocket PC's. Correspondence between the district and the vendor indicates that the purchase price of \$20 is an 80% discount from normal purchase prices. As such, the amount per bundle appears reasonable. Documentation provided does not explain the necessity of this purchase. Per inquiry of the Asst. Business Administrator, this purchase relates to the "Gear Up" program that the district engages in with Kean University whereby students are given a chance to work with new technology such as pocket pc's.	Per auditors discussion with the Asst. Business Administrator, this purchase relates to the "Gear Up" program that the district engages in with Kean University whereby students are given a chance to work with new technology such as pocket pc's. Each student in this program was given PDA to utilize for classroom work and homework. The word/excel bundles that were purchased were installed on the student's PDA's so that they would access to these programs while trying to complete their class and homework assignments.
589	151000218600000	429106		STAPLES, INC.	\$232.98	\$359.92	Wilentz School / File Cabinet		✓		PO amount differs from amount paid against PO due to a typo on the original PO and due to the fact that one of the items listed on the PO was not included in the vendor invoice. PO is for purchase of lateral filing cabinet costing \$220 and lateral handrails costing \$13. This purchase was for the filing of important records within the guidance department. The amount of the purchase is not excessive.	

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590	111000221600000	678306		SUPPLIES-SUPPLIES, INC.	\$1,122.30	\$117.35	Special Services / Staxonsteel Drawer Files / Magnetic Work-Plan Kit		✓		PO for purchase of various office supplies, including 4 cartons of "Staxonsteel Drawer Files" at \$179 / carton for the Special Services Department. Per inquiry of the Asst. BA, these file cabinets are heavy duty, lockable cabinets that are necessary for use in the Special Services Department because they have confidential files related to district students. As such, this purchase appears reasonable.	
591	151000222600000	1166005		TANNER NORTH JERSEY, INC.	\$1,445.00	\$1,445.00	Model FSP11 Screenflex free standing fabric panel system / State Contract #A-84010 / High School			✓	PO for purchase of "Freestanding Fabric Panel" for use at the High School. The panel is approximately 7 feet high and 20.5 feet wide. Purchase appears to be for a movable wall that can be used to separate a room into two. PO package contains no further documentation regarding what this object is actually used for at the High School, and as such no decision can be made in regard to its educational value for students.	The 'freestanding fabric panel' is a moveable wall that is approximately 7 feet high and 20.5 feet wide. This item is used district wide for presentations, inservices and for the educational booth at the NJSBA Convention. Objects such as pictures, graphs, lesson plans are attached to the moveable wall for the participants to view and work with. This item
592	151000218600000	1485505		TANNER SCHOOL FURNITURE CORP.	\$3,661.36	\$3,661.36	Cubicle / Partion for privacy / State Contract # A-56358 / McGinnis School			✓	PO for purchase of various school furniture in order to furnish a cubicle and portion it for privacy. Invoice includes description of furniture purchased, but the nature of some of the furniture cannot be ascertained from the invoice descriptions. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended overtime.	Furniture was purchased to replace old, broken furniture and reconfigure space for privacy and more effective use. State contract numbers and information is available on the website of the NJDOE.
593	111000221600000	319606		TEACHER CREATED RESOURCES	\$709.96	\$703.56	Narrative Writing / Persuasive Writing / High School		✓		PO for purchase of 20 Narrative Writing and 20 Persuasive Writing items at \$16 / item for the High School. Purchase is in line with the duties of the Supervisor of Language Arts & Social Studies at the High School who initiated the purchase. Items purchased appear to have educational value.	
594	151000218600000	1642005		THE ARTS & EDUCATION CENTER	\$420.00	\$420.00	Application Fees for Middlesex County - Arts Middlesex School for 04/05 School Year / McGinnis School			✓	PO is for 14 McGinnis School students to attend an Arts Middle School in Middlesex County for 12 weeks - one afternoon per week from 1-4 pm. Application form for this program describes that it is for talented students to meet with distinguished artists and experienced teachers. Application form also shows that there are various art forms that each student can engage in such as: creative writing, modern dance, music, theatre arts, visual arts, etc. Amount per student is \$30 and includes bus transportation. Amount for each student is not excessive and the program is for the educational benefit of the students involved.	
595	151000240600000	91836905		THE ARTS & EDUCATION CENTER				✓			PO package was not submitted for review	Purchase order was provided as initially requested. It is unknown why auditors misplaced this document.
596	151000222600000	1133205		THE CHILD'S WORLD	\$283.25	\$283.25	Books / Library Media Center / Shull School			✓	PO for purchase of various books to be used in the Library at Shull School. Purchase includes a Complete Set (10 books) of "Our Galaxy and Beyond", a personal hygiene book, and books related to the National Basketball Association. The purchase of these children's books provides educational value to district students at Shull School.	

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597	151000222600000	324604		THE COLLEGE BOARD	\$995.00	\$1,595.00	My Road Renewal / 8/31/04 / HS AV Department		✓		PO for purchase of MyRoad site license / subscription for 500 users within the High School. Amount is not excessive in relation to amount of students that benefit. This site provides college and career planning for high school students.	
598	151000218600000	428606		THE EDUCATION PEOPLE, INC.	\$1,321.30	\$1,410.25	Good Character traits pad / be the best you can be pencils / Wilentz School		✓		PO for purchase of 200 "Good Character Traits" Pads at \$4.95 / pad and approximately 800 "Be the Best You Can Be" pencils for the benefit of students at Wilentz Elementary School. PO amount is not excessive considering the number of students that benefit.	
599	151000222600000	1095405		THE GALE GROUP	\$1,235.05	\$1,349.80	Writers for Young Adults Vol 1 / Media Specialist			✓	PO for purchase of various products whose nature cannot be ascertained through examination of PO or Vendor Invoice. Documentation / information must be provided for further analysis.	Items purchased are used in classrooms to teach students about writing and to engage the students in discussion about authors and proper writing formats and skills.
600	151000240600000	1467705		THE MASTER TEACHER	\$100.40	\$141.12	No. 10 School			✓	PO for purchase of "Technology Pathfinder" subscriptions for teachers. Amount paid does agree to invoice or PO amounts. It appears as though the amount paid of \$100.40 was for a different invoice, but was paid against this invoice. Amount of purchase is not excessive.	The information agrees to the invoice and purchase order amounts as stated by the auditors.
601	151000240600000	135506		THE PARENT INSTITUTE	\$300.00	\$300.00	Subscription Renewal for "Helping Children Learn / Helping Students Learn" / No 10 School / Principal		✓		PO for renewal of annual subscription to "Helping Children Learn" newsletters for the benefit of district parents. The \$300 expense includes one English subscription and one Spanish subscription. The subscriptions are for the benefit of district parents and students.	
602	151000222600000	1365305		TIME FOR KIDS	\$717.36	\$717.36	Code # BPAAV05 Big Picture Edition / Patten School			✓	PO for purchase of 168 subscriptions to "Time for Kids" periodical for seven months. Subscriptions are for first grade students at Patten School. Each school year subscription costs just \$4.25 / student. Per examination of student enrollment figures for Patten School first grade students obtained from HR, the number of subscriptions purchased is in line with the number of students enrolled.	
603	151000222600000	1680105		TOTAL VIDEO PRODUCTS, INC.	\$1,485.00	\$1,485.00	High School / 27" Flat tube TV / DVD / VCR / HS AV Department			✓	PO for purchase of 3 Panasonic 27" Televisions at \$495 / television. Purchase order was initiated by the head of the HS AV Department, and coincides with the responsibilities of this Department. Documentation provided does not provide a reason as to why these 3 new televisions had to be purchased (i.e. broken, new classroom, etc.) Per inquiry of the Director of IT, each classroom within the district is provided with a television in order to access the on-demand media retrieval system and for other functions as well. Amount per each television is not excessive and the televisions are used to educate the students.	Per auditors discussion with the Director of IT, each classroom within the district is provided with a television in order to access the on-demand media retrieval system and for other functions as well. The three televisions that were purchased were to replace older tv sets that were broken and deemed to expensive to repair.

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604	111000252600000	658406		TRANSNET CORPORATION	\$1,780.00	\$1,780.00	Wireless keyboards / High School			✓	Purchase is for 20 Safari DMC-option-IR Wireless Keyboards. The cost is at \$89 / keyboard. It is unclear as to who the recipients of the wireless keyboards are and how they are utilized to further student learning. The price appears to be excessive for keyboards.	The Safari Media System uses equipment that is specific to the media system. The keyboards that were purchased were used in the high school classrooms to access the media system to provide on-demand educational programs to the students that coincide with the lessons that are being taught.
605	111000252600000	535706		TRITEC OFFICE EQUIPMENT, INC.	\$1,132.50	\$1,125.00	Purchase of Equipment / High School / Computer Tech		✓		PO for purchase of 10 toner cartridges at \$112.50 / cartridge for the High School Copy Machines. PO package documentation states that each cartridge yields 50,000 copies. The working condition of the High School copy machines is important to the efficient operation of the High School. PO is signed and approved by the IT Director.	
606	151000240600000	135806		WHITAKER NEWSLETTERS, INC.	\$189.00	\$199.00	Subscription Renewal / New Jersey Education Law Report / No 10 School / Principal		✓		PO for 12 issues of the New Jersey Education Law Report for the 05/06 School Year for the Principal of No 10 School. The newsletter is utilized for reference material regarding school laws, special education development, etc. Amount for subscription is not excessive and the content of the report is relevant to the Principal's responsibilities within the district.	
607	111000252600000	565606		WILDPACKETS	\$720.00	\$720.00	Cisco Aironet wireless cardbus adapter card / High School			✓	PO is for four wireless cardbus adapter cards at a cost of \$175 each. Quote is supported as documentation, however, it cannot be determined from the information provided what these items are used for and how it would further student learning.	The wireless cards are used in conjunction with the Wild Packets Aeropeek software that is used to troubleshoot and manage the district's wireless networks. This purchase furthers students learning by keeping the districts wireless network functioning for students and staff use.
608	111000251600000	1508105		XEROX CORPORATION	\$348.00	\$348.00	1 Carton Dry Toner for Xerox Machine / Business Admin / State Contract #A83334		✓		PO for purchase of 1 Carton of Dry Toner that includes 6 cartridges for the Business Office Xerox Machine. PO states that purchase was made in accordance with State Contract #A83334. Per inquiry of District Personnel, State Contract information is not required to be filed by School Districts, and therefore cannot be provided. Amount does not appear excessive and the use of a Xerox machine is relevant to the Business Office.	
609	111000230610000	669806		AMTNJ	\$195.00	\$195.00	Registration Fee for Mathematics and Science Fair / Director of HR		✓		PO for registration fee for the Supervisor of Math & Science at the High School, to attend the Mathematics and Science Job Fair in Newark, NJ. PO package includes an invoice from the AMTNJ signed by this employee stating that he attended the Fair. This employee's attendance at the Fair is reasonable because it coincides with his job title and responsibility within the district.	
610	111000230610000	165806		NJ SCHOOL JOBS.COM	\$1,400.00	\$1,400.00	Subscription Renewal for the 05/06 School Year / Posting of all vacancies on Website / Director of HR		✓		PO for renewal of subscription to Njschooljobs.com, an online website that allows school districts to post vacancies for professional, support, and athletic staff. The hiring of qualified individuals is key to the district's ability to provide a good education to its students.	

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611	111000230610000	806506		SUSAN KEATING	\$49.87	\$49.87	Governor's Teacher Recognition			✓	PO for reimbursement of expenses for candy and other items related to the Governor's Teacher Recognition Honoree Event. Amounts do not appear excessive but receipt from "Dollar Plus" vendor does not provide any description of what kind of items were purchased. Receipt from A&P indicates purchase of various candy such as M&M and Hershey Kisses.	Items purchased were used to recognize the districts' teachers of the year. Small tokens of appreciate such as m&m's and small vases (dollar plus purchase) provide the teachers with a sense of pride and show them that the district is supportive and appreciative of the job that they do for us.
612	151000222300000	1780505		FOCUS ENHANCEMENTS	\$495.00	\$495.00	Repairs needed for equipment from the Shull School TV Studio / PATV 34			✓	PO for one hour of labor needed to repair video mixer equipment from Shull School. Per inquiry of Director of IT, each video mixer unit is worth approximately \$3,000 and such \$495 for repair is more cost effective than purchasing an entire new unit. Per the Director of IT, each school has a AV office that utilizes video mixer equipment for Channel 34 Support.	
613	151000222300000	698706		GENERAL BINDING CORP.	\$286.00	\$301.00	Repair Estimate for Laminator / Service trip and 1 hr of labor & part / Shull School			✓	PO for repair of laminator tension spring at Shull School. PO amount is for one hour of labor at \$169 / hour and a \$117 charge for travel. Amount paid is \$15 less than original PO amount because no part was needed to fix the laminator. Amount does not appear excessive. The proper function of a school laminator enables teachers to provide educational materials to district students.	
614	151000222300000	70606		PROQUEST INFORMATION & LEARNING	\$1,450.00	\$1,450.00	Site license for e-library K-12 for 05/06 School Year / Media Specialist / Ceres School			✓	PO for site license for e-library K-12 with unlimited users and home remote. Purchase was initiated by the Media Specialist at William McGinnis Middle School. E-library provides information and access for all grade levels and students. Students can benefit educationally from access to an online library. Amount is not excessive in relation to the amount of students who have access.	
615	151000240300000	463806		MICRO TECHNOLOGY GROUPE, INC.	\$143.00	\$170.00	On-site repair of Apple Power Book G4 / IT Employee / High School			✓	PO was originally for 2 hours of labor @ \$85 / hr in order to repair an Apple Power Book at the High School. Vendor invoice indicates one hour of labor at \$90 and the furnishment of a backup battery costing \$53. Purchase amount is not excessive and the repair of computer equipment is more cost effective than the purchase of new equipment.	
616	111000262300000	64406		ADT SECURITY SERVICES	\$3,611.38	\$3,554.52	Monitoring & Recurring Service for the 05 /06 School Year / Administration Headquarters Building			✓	PO for Monitoring & Recurring Security Service for the 05/06 School Year at the Admin Buildings. PO amounts were paid quarterly. Invoice amounts are broken out by Monitoring and Recurring Service Charges for each quarter. Amounts do not appear excessive and security service at the administration building is important to the safety of District employees and students.	

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617	111000262300000	570306		ACCESS SYSTEMS INTEGRATION, LLC	\$1,171.00	\$1,171.55	Labor & Service / Ignacio Cruz School / Chief of Security		✓		PO for purchase of and installation of "Intercom Board" at Ignacio Cruz School. PO was initiated by the Chief of Security for the District, which appears reasonable given the nature of the purchase. Per inquiry of the Asst. Business Administrator, this purchase is important to the security of this school because the intercom board is used to let people into the school. Throughout the day, all school doors are locked and the only way to communicate with those that need to get into the building is via the intercom system.	
618	111000262300000	476106		ACTION ELEVATOR, INC.	\$1,470.00	\$1,470.00	Annual Safety Test with Inspector for various schools / Director of Buildings & Grounds		✓		PO for Annual Safety Test of Elevators at the High School, McGinnis School, Shull School, Ceres School, Admin Building, Patten School, and Wilentz School. Each safety test \$210. PO package includes invoice ticket for each of the seven safety tests performed. Effective operation of district elevators is essential to the safety of students and vital to the education of handicapped / injured personnel and students.	
619	111000262300000	1607405		ALLIANCE COMMERCIAL PEST CONTROL, INC.	\$700.00	\$700.00	Bird Control Service for Admin Building and No 10 School / Director of Buildings & Grounds		✓		PO for Bird Control Service at two district buildings at \$350 / buildings. PO is for the removal of bird nests and the installation / repair of spikes on buildings to avoid new nests being built. The removal of such nests is a health issue and is in line with normal maintenance operations required by state law.	
620	111000262300000	1716105		ALLIED FIRE & SAFETY EQUIPMENT CO.	\$1,400.00	\$1,400.00	McGinnis School / Labor & Materials to repair Fire Sprinkler System / Director of Buildings & Grounds		✓		PO to perform repairs to the Fire Sprinkler System at McGinnis Middle School. Work performed is for the installation of a new O.S.&Y. Valve, including refilling of the sprinkler system and cleanup of all equipment. PO package includes a proposal for the PO amount from the Vendor, signed by the Assistant Director of Buildings & Grounds. The working condition of the Districts Fire Safety Equipment is vital to the safety of district personnel and students.	
621	111000262300000	364906		AVAYA, INC.	\$2,914.40	\$2,753.40	Maintenance on Expansion Components purchased for Ceres School & Admin Building 05/06 School Year			✓	PO for 1 year of maintenance on "Expansion Components" purchased for Ceres School and the Admin Building. Amounts were paid monthly for the 05/06 School Year in the amount of \$229.45 / month. This vendor supplies telephone services to the entire district, but there is no indication of what the "Expansion Components" are comprised of. Further documentation and analysis is needed to determine the need for this purchase.	Purpose of this purchase is to provide maintenance and support on upgrades for the telephone systems at the Administration Building and Ceres School.
622	111000262300000	1964405		BINGHAM COMMUNICATIONS, INC.	\$800.00	\$800.00	Patten School / Flynn School / Director of Buildings & Grounds		✓		PO for work performed at Patten and Flynn School. Work performed at Patten School was the installation of a new speaker and transformer in Room 114. This work was needed because the speaker was broken and the bell / PA did not work. Work performed at Flynn School was the connecting of the PA system to Lucent phone system and testing of the system. Amounts do not appear excessive. The use of a PA system is important to the function of a school.	

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623	111000262300000	1228505		BUTLER ENGINEERING ASSOC, INC.	\$6,000.00	\$6,000.00	16 Pulsatron Dual Control Electronic Metering Pump with five function bleed heads for biocides / State Contract #A87579			✓	PO package contains state contract information in regards to vendor. Each pump cost \$375.00, and were to be used to replace pumps at Flynn, Wilentz, McGinnis, and Patten Schools. PO package does not provide documentation regarding why these new pumps are needed at the above mentioned schools. PO package also does not contain enough information to extract the function of the pumps being purchased.	Per auditors discussion with the Director of Buildings and Grounds, this purchase was for water pumps for the districts hvac systems. The purchase was to replace existing pumps that were broken and could not be replaced. Documentation regarding the reason for replacement of materials/equipment is not required by statute to be included on the purchase order. Prior to a purchase order being issued by the Director of B&G, the reasons for the purchase are discussed with the Business Administrator and the Superintendent.
624	111000262300000	1508005		CARPET CARE PLUS	\$4,861.20	\$4,861.20	Vacuum and Steam Clean Carpeting / Wilentz School / Second Baptist Church Pre-School		✓		PO for Vacuuming and Steam Cleaning of all Carpets at two schools within the District. Work includes cleaning of classrooms, offices, lobbies, hallways, etc. Timing of purchase is reasonable as carpets were cleaned during the summer months when children are on break.	
625	111000262300000	222906		CENTRAL JERSEY SECURITY	\$299.40	\$299.40	Central Station Monitoring for 05/06 School Year / St. Mary's Childhood Center / 05-06 School Year		✓		PO for Security Monitoring Services for the Early Childhood Center at \$74.85 / quarter. Including in the services provided is a test of the security system once a month. Amount for 1 year of service is not excessive and security service is important to the safety of district students and personnel.	
626	111000262300000	1789705		JAMES E. CLEARY & ASSOCIATES	\$525.00	\$525.00	Professional Services / Director of Buildings & Grounds		✓		Invoice describes the review of plans and documents, a prepared review report, and attendance at a board meeting by a Professional Engineer for the vendor. The PO amount arises from 5 hours of work from the Engineer at \$105 / hr. Vendor invoice describes services provided by vendor are: Consulting Engineers, Land Surveyors, and Planners. The Vendor Invoice also describes that the work performed is related to Perth Amboy Zoning for Block 176, Lots 1 & 2 Seaman Avenue. Per inquiry of the BA, this purchase is for the review of plan documents regarding a lot that is owned by the district. The district was thinking of building a school on this property and utilized the vendor for consulting purposes.	
627	111000262300000	1617505		CROAT & NAP, INC.	\$3,376.05	\$5,680.77	Parts & Labor for Boiler Work / Various Locations / Director of Buildings & Grounds		✓		The supporting documentation include invoices and work paper that includes the parts/description and work performed at various school locations within the district on boiler systems. The PO package contains detailed documentation of work performed at each building within the district, including labor and materials provided. The work performed was related to boiler repairs needed to heat the building.	

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628	111000262300000	1427505		EDDIE O'S PLUMBING & HEATING LLC	\$6,918.96	\$7,334.09	Labor and materials / High School		✓		PO is for various replacements and installations regarding valve, piping, storage tanks, refrigeration, etc. The PO is accompanied by a work order that details work done. Discrepancy between PO and payment amount are due to tax that should not have been applied.	
629	111000262300000	700006		FIRE SECURITY TECHNOLOGIES, INC.	\$3,188.55	\$3,188.55	Parts & Labor / McGinnis School / Director of Buildings & Grounds		✓		PO for work performed and parts provided to replace broken fire alarm system equipment at McGinnis School in the Main Office. Work performed includes replacement of remote annunciator in the McGinnis School Main Office. The effective operation of the School's Fire Alarm System is vital to the safety of District students and personnel.	
630	111000262300000	326806		FLORENCE LANDSCAPING	\$350.00	\$350.00	Disposal of debris & man hours / Buildings & Grounds		✓		Man hours to cut grass and clean up a district owned lot on the corner of East Ave and new Brunswick Ave. Invoice includes 7 labor hours at \$45 / hr and one flat charge of \$35 for disposal of debris. Dollar amount charged does not appear to be excessive considering work performed. Per the Director of Buildings & Grounds, this lot is owned by the school district and must be maintained in order to keep up with City regulations.	
631	111000262300000	564206		FORDS LAWN MOWER	\$458.96	\$458.96	Labor & Materials / Director of Buildings & Grounds / Richardson School		✓		PO for various repairs and parts necessary to repair snow blowers at No 10 School and Wilentz School. Invoices include detailed breakout of work performed and parts provided. PO amounts are not excessive for snow blower repair. Snow blowers are used at schools to enable students to safely arrive / leave school during the winter.	
632	111000262300000	1654005		FORDS LAWN MOWER	\$337.08	\$337.08	Repairs for No 10 School / Repairs for Admin Building / Director of Buildings & Grounds		✓		PO for work performed and parts provided to repair lawnmowers at No 10 School and the Admin Building. Work performed on these machines includes replacement of spark plugs, hazmat waste disposal, and filter renewal. Amounts do not appear excessive, and the working condition of this equipment is important to the maintenance of district buildings.	
633	111000262300000	504506		MSI SECURITY SYSTEMS, INC.	\$1,825.00	\$1,825.00	Labor and Materials / Ceres School / Chief of Security		✓		PO for installation of equipment for the entry system at Ceres School, including a "door strike" for the back entrance door of the school, a intercom door station for the back door. Per the vendor invoice, this work will allow school personnel to release the back door through the intercom master stations. PO package contains detailed description of materials provided and work performed. The security systems effective operation is vital to the safety of students at Ceres School.	
634	111000262300000	450306		MSI SECURITY SYSTEMS, INC.	\$3,975.00	\$3,975.00	Materials & Labor to upgrade CCTV and entry system at Ceres School / Chief of Security			✓	PO for upgrade of existing CCTV and entry system at Ceres School, including installation of a color dome camera at the front entrance, a monitor to show the camera view, and an upgrade of the intercom system. Training on how to use the systems is also included within the invoice price. PO package contains detailed description of materials provided and work performed. Documentation provided does not explain the need for these upgrades at Ceres School.	The installation of the new security camera and intercom system is essential to the safety and security of the Ceres School students and staff. The existing system was dated and did not provide the necessary security for the building.

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635	111000262300000	360006		NATIONAL DUST CONTROL	\$17,271.28	\$16,274.80	Dust Mop and Mat rental services for the 05/06 School Year for Various Schools			✓	PO for rental of various sized dust mops and dust mats for all schools within the district. PO package contains detailed breakdown of supplies provided to each school related to dust control. Per the PO, 20 deliveries for these products were to be made throughout the entire year. The service and rental of dust mops and mat rentals are used to provide a clean, safe school environment for district personnel and students. Due to the nature of these purchases, it is possible that a bid process was initiated, but no bid documentation is presented. Each year, a bid process is initiated for for such supplies. As such, further analysis and documentation would be necessary to determine the need for this purchase.	The provision of dust mops and floor mats are utilized at every district school. Dust mops and floor mats are removed every two weeks and replaced with new, clean materials. This service is not required to be bid and is cheaper and more efficient than continuously purchasing new dust mops and floor mats. This service also lessens the amount of dust in the schools, while increasing the cleanliness of the schools.
636	111000262300000	1375805		NATIONAL DUST CONTROL	\$16,680.00	\$15,054.00	Dust Mop and Mat rental services for the 04/05 School Year for Various Schools			✓	PO for rental of various sized dust mops and dust mats for all schools within the district. PO package contains detailed breakdown of supplies provided to each school related to dust control. The service and rental of dust mops and mat rentals are used to provide a clean, safe school environment for district personnel and students. Due to the nature of these purchases, it is possible that a bid process was initiated, but not bid documentation is presented. Each year, a bid process is initiated for for such supplies. As such, further analysis and documentation would be necessary to determine the need for this purchase.	The provision of dust mops and floor mats are utilized at every district school. Dust mops and floor mats are removed every two weeks and replaced with new, clean materials. This service is not required to be bid and is cheaper and more efficient than continuously purchasing new dust mops and floor mats. This service also lessens the amount of dust in the schools, while increasing the cleanliness of the schools.
637	111000262300000	1535005		NATIONS RENT	\$1,416.55	\$1,416.55	Admin Building / Maint. Department / Parts & Labor to repair lift / Director of Buildings and Grounds		✓		PO for repair work performed on "Lift", including replacement of damaged key switch, filling batteries with water and charging them, greasing fittings, changing of oil, annual inspection, and replacement of all four tires. The bulk of the PO amount was for the four tire replacements. Per inquiry of the Asst. Business Admin., this is for repair work performed on the handicap lift for students / personnel who are in wheelchairs. The district is required to have such lifts in working condition at all two-story buildings.	
638	111000262300000	423706		NEW JERSEY ASSN OF DESIGNATED PERSONS	\$100.00	\$175.00	Working Together for Safe Schools for the 05 / 06 School Year / Director of Buildings & Grounds		✓		PO for purchase of an "Annual Active School Membership" for the period of 7/1/05-6/31/06, which includes an informative newsletter and NJADP privileges. The expense amount is not excessive and the operation of a safe school is important to student and employee safety. Membership coincides with the roles and responsibilities of the Director of Buildings & Grounds within the district.	

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639	111000262300000	327406		PERTH AMBOY SPRING WORKS	\$356.26	\$377.64	Labor and parts for Maintenance Truck / Buildings & Grounds		✓		PO for labor and parts necessary to repair springs on a 2004 Ford Truck used in the Maintenance Department. Parts comprised \$90 of the invoice and labor comprised \$266. Per inquiry of the BA, the district supplies maintenance workers with vehicles due to their need to constantly travel between schools to perform their jobs. The need to repair these vehicles will arise from time to time. The amounts charged for repairs are not excessive. Per examination of district property and equipment documentation prepared by American Appraisals for the 05/06 School Year, this truck is owned by the district. American Appraisals is a vendor that the district uses to handle all accounting treatment of district owned property and equipment.	
640	111000262300000	477806		RK OCCUPATIONAL & ENVIRONMENTAL ANALYSIS	\$1,733.75	\$2,050.00	Indoor Environmental Quality Assessment Services / Wilentz School / Director of Buildings & Grounds			✓	PO for "Indoor Environmental Quality Assessment" at Wilentz School Room 10. Per inquiry of the Director of Buildings & Grounds, this expense was necessary due to the appearance of mold behind a piece of classroom furniture. The classroom was shut down and this assessment was performed for the safety of district personnel and students. PO package does not contain vendor voucher or vendor invoice.	Per auditor discussion with the Director of Buildings & Grounds, this purchase was for 'indoor air and environmental testing' at the Wilentz School. Complaints dealing with smells and the possibility of mold are handled immediately with a company that is experienced in environmental assessments and remediation.
641	111000262300000	564706		SCRUBBER DOCTOR	\$488.68	\$488.68	Parts and Labor / Director of Buildings & Grounds		✓		PO for repair and checkup work performed on a scrubber used to buff floors. Invoice includes two labor hours and various parts used in the repair. PO was initiated by the Director of Buildings & Grounds. Work performed appears reasonable in nature and amount in order to repair a machine that is responsible for the upkeep and cleanliness of district buildings. As such, this purchase appears essential to district operation.	
642	111000262300000	420606		TOTAL RECALL CORP	\$5,762.23	\$5,762.23	Ignacio Cruz School / Labor & Materials / Director of Buildings & Grounds			✓	PO for various electrical power work to be performed at Ignacio Cruz School. PO package includes proposal from vendor outlining all work to be performed. Invoice matches proposal in amount and description. PO documentation provided does not include explanation of the reason or purpose of the work performed. Per inquiry of the Director of Buildings & Grounds, this expenditure is for the installation of access card readers on the inside of the Cruz Building so that when personnel leave the building it is documented. Per the Director of B & G, this is a safety precaution set up to ensure that no one can steal a child and leave the building with them. As such, this expenditure appears reasonable because it is for the safety and security of district students.	Per auditor discussion with the Director of Buildings & Grounds, this expenditure is for the installation of access card readers on the inside of the Ignacio Cruz Early Childhood Building. This installation will keep records of when employees enter and leave the school. It also requires that the security personnel release the door locks when visitors enter or exit the building. This expenditure is also a safety precaution because it ensures that people cannot just leave the building and take someone with them.

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
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643	111000262300000	1483605		WHIRL CONSTRUCTION, INC.	\$9,450.00	\$9,450.00	Playground mulch for 6 schools / Director of Buildings & Grounds		✓		PO for purchase of mulch for playgrounds at the High School, Peterson School, Ceres School, Patten School, Flynn School, and Wilentz School. PO includes breakdown of how many yards of mulch need to be installed at each school site. PO package includes proposal from vendor for the amount on the PO. Timing of purchase appears reasonable as the work was performed in August before school came back into session. Adding mulch to playgrounds increases safety at child playgrounds.	
644	111000262300000	822406		WOODBIDGE WELDING L.L.C.	\$75.00	\$75.00	Welding SVOS/HS / Bus. Admin			✓	PO for "Cut & Drill 1/4" x 30" x 30" Plate" for the High School. PO package contains only PO and vendor voucher. No vendor invoice is provided. Purchase amount is not excessive, but specific work performed cannot be ascertained from information provided.	The steel plate that was purchased was a replacement for the existing plate that covered the grease pit in the high school. The existing plate broke and had become a safety issue.
645	151000218320000	1422505		EDUCATIONAL SERVICES CENTER	\$25,000.00	\$25,000.00	SAT Test Prep / High School			✓	PO for purchase of 3 installments of SAT Test Preparation for High School Students. The first two installments were \$8,000 / each and the last installment was \$9,000. Purchase is for the benefit of district student education. However, documentation provided does not describe how many students will benefit from this purchase, and therefore cannot assess whether amount is reasonable.	The SAT tests that were purchased were for the juniors and seniors at the high school who registered to take the tests. This is a requirement for any student who intends on attending college.
646	151000218320000	1929105		PRESTIGE CLEANERS	\$60.00	\$60.00	Nurse's Office / Blanket Cleaning		✓		PO for the dry cleaning of four nurses office blankets at Flynn School. Each blanket casts \$15.00 to be cleaned. Amount is not excessive.	
647	111000221320000	1660105		MIDDLESEX COUNTY CAP	\$260.00	\$260.00	Two New Student Workshops at Patten & Wilentz		✓		PO for two "New Student Workshops" at \$130 / workshop. These workshops were performed at Patten School and Wilentz School. Invoice was initiated by the District Supervisor for Health, Physical Education, and Nurses. As per District explanation, CAP is sponsored by the NJ Task Force on Abuse & Neglect. The Educational Information and Resource Center (EIRC) teaches strategies for sexual assault to K - 3 graders and all K - 4 new students. Provided as supporting documentation is a New Jersey Child Assault Prevention brochure.	
648	111000221320000	1698905		MUSIC PERFORMANCE TRUST FUND	\$12,264.39	\$12,264.39	Garden State Band Concerts & Orchestra Concerts / Supervisor of Creative & Performing Arts / High School			✓	PO for two performances of the Garden State Symphonic Band to be performed at the District Middle Schools, and one performance of the Garden State Orchestra to be performed at the McGinnis School. Each performance costs \$4,088.13. No invoice was received from the Vendor. The PO package contains a written letter from the Supervisor of Creative and Performing Arts, World Languages, and Gifted and Talented Grades K-12 to the Superintendent of Schools. The letter describes that these performances have been a part of the music program for many years within the district, and that over 700 students will benefit from these performances.	Per auditors discussion with the Supervisor of G&T/Art, this purchase is for three performances of the Garden State Symphonic Band to be performed at the District Middle Schools. Over 700 students will benefit from these performances.

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649	111000221320000	720206		RUTGERS LANGUAGE INSTITUTE	\$750.00	\$750.00	Workshop on using Rassias Method teaching techniques / High School / Supervisor of Creative & Performing Arts		✓		PO for workshop for High School World Language Staff entitled "Improving Students' Communication Skills: Learn How to Apply Rassias Method Activities in the World Language Classroom". Workshop is performed by a Ph.D from Rutgers University Language Institute. PO package includes the speaker's highly qualified resume and background as well as a description of the Rassias Method teaching technique. PO for this workshop was initiated by the Supervisor of Arts & World Languages, and is used to development the skills of language teachers at the High School.	
650	111000221320000	1699005		UNITED RHYTHM VISIONS	\$2,300.00	\$2,300.00	Performance by United Rhythms and Visions at McGinnis School			✓	PO for performance by the United Rhythms and Visions and 4 workshops with music students. PO package contains letter from Music Supervisor to Superintendent explaining that the performance will expose students to various Latin American musical forms, and that the workshops will allow performers to work with the students to improve their playing of Latin style music. However, no invoice was provided for analysis. Based on documentation provided, it appears the amount for these performances is reasonable and that the expenditure provides educational value to district students.	Per auditors discussion with the Supervisor of G&T/Art/Music, this purchase is for four performances of the United Rhythms Group to be incorporated into the music curriculum with the districts students.
651	111000252330000	1959505		VIDEO CORP. OF AMERICA	\$1,098.50	\$1,098.50	Repair to Panasonic AGDS555 Video Deck / High School		✓		Purchase is for parts and labor to rebuild four video PCB's transport parts kit. The equipment is utilized by the school's Channel 34 program.	
652	111000230331000	1958805		WILENTZ GOLDMAN & SPITZER	\$9,588.55	\$9,588.55	For legal services rendered through 4/30/05		✓		PO for legal services provided by the vendor for services rendered and disbursement incurred through 4/30/05 in connection with representation as the Districts Board Attorney. The Board of Education employs the services of a law firm to address various legal issues that arise due to the operation of a school district. The Attorney invoice contains extensive breakdown of expenses incurred including correspondence, review of documents, and attendance at board meetings.	
653	111000230339000	677606		ROSS HABER ASSOCIATES	\$2,000.00	\$2,000.00	Services rendered 2/9/06 Invoice / Business Admin		✓		PO for re-alignment of Shull School and McGinnis School Boundaries. Invoice also describes a meeting at the School District to provide student lists. Per inquiry of the Asst. Business Administrator, this vendor is the district's demographer. This particular invoice was for work performed in order set up the boundaries within the city that would determine which students would go to each of the two district middle schools for the 06/07 school year. This service is important to effective operation of the district's middle schools.	
654	111000230340000	1953405		CARE STATION PHYSICIANS PA	\$51.00	\$51.00	Drug Screening / Bus. Admin		✓		PO for the performance of a random drug screening performed on a district employee. Amount is not excessive and drug screenings of district personnel are necessary step in providing safety to district students.	

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655	111000230340000	1798405		DERRICK M. DESILVA, M.D.	\$1,275.00	\$1,275.00	HEP B Vaccines / Bus. Admin		✓		PO for a Doctor to administer Hepatitis B injections to various named District personnel. Invoice shows that each injection is \$75. As per District explanation, Hepatitis B shots for faculty (teacher benefit) are eligible to all staff.	
656	111000230340000	1757705		LIBERTY BAGEL CAFE	\$300.00	\$300.00	I R & S Training Breakfast / Supervisor			✓	PO breakfast to be provided for I R & S Training for the dates of 1/26/05 - 1/27/05. Breakfast includes bagels, coffee, tea, milk, orange juice, etc. Breakfast appears to be for district certified staff. PO amount for these breakfasts is not excessive. Per inquiry of district personnel, the district provides meals during training sessions in order to minimize downtime during training events.	Food which is purchased for district meetings/workshops/professional development is to maintain the continuity of the workshops. The provision of breakfast allows the workshops to begin earlier.
657	111000251340000	70006		BUGBUSTERS SOFTWARE ENGINEERING, INC.	\$86.00	\$86.00	Software maintenance renewal for the 05/06 school year / Business Admin		✓		PO for maintenance renewal for the 05/06 school year for the districts previous systems software, TENEX. Amount for entire year renewal is not excessive and is important to the effective function of the district's systems operation.	
658	111000252340000	71006		FARONICS TECHNOLOGIES	\$2,280.00	\$2,280.00	Software renewal for 05/06 School Year / Student Computer Lock-down software "Deep Freeze" / High School		✓		PO for maintenance subscription renewal for 12 months at \$190 / month. Software is utilized to protect computers from viruses and changes in configuration. Purchase was initiated by the High Schools Computer Technician and approved by the IT Director. Protection of student used computers is important to student education.	
659	111000252340000	118906		INTEGRATED CUSTOM SOFTWARE	\$1,250.00	\$1,250.00	IT Director / High School / 05 / 06 School Year Support		✓		PO for purchase of "Formsprint Enhanced Support and PDF Module Support" for the 05/06 School Year. PO was appropriately initiated by the IT Director. Per the IT Director, this expenditure is for a year of full support of software that was purchase to enable the district to create graphics enhanced reports, templates, and PDF files.	
660	111000252340000	473006		PLATINUM COMMUNICATIONS	\$1,140.00	\$1,140.00	After Hours Support / High School / IT Personnel		✓		PO for 5 hours of remote programming at \$228 / hour. Per the IT Director, this purchase was related to an emergency situation at Richardson School whereby the entire phone system went down after hours. The vendor was contacted to fix the system. Per the IT Director, the phone system had to be repaired ASAP so that the system was working for the next school day. The working condition of the school's phone system is important to effective school operation and for the safety of district students and personnel.	

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661	111000252340000	116206		SEAGULL SOFTWARE SYSTEMS, INC.	\$2,178.00	\$2,178.00	Renewal Subscription for J Walk Developer Support for 05/06 School Year / High School			✓	PO for purchase of "J Walk Developer Support" annual subscription for the 05/06 School Year at the High School. Purchase was initiated by the High School Computer Technician. PO documentation provided does not give the reason or purpose of this purchase. Per inquiry of the Asst Business Admin., this subscription is for an application that made the old Tenex System more user friendly. The Tenex System is the IT system that the District utilized prior to the installation of Systems 3000. This application was important to the function of the district's personnel, payroll, and accounts payable operations.	This software application enables the tenex system, which is DOS based, to have a windows-like capability and is more user friendly to some users.
662	111000252340000	415806		TRITEC OFFICE EQUIPMENT, INC.	\$3,960.00	\$3,960.00	Renewal Services / High School / IT Personnel		✓		PO for renewal of copy machine contract for the 05 / 06 School Year. The contract allows for 360,000 copies at \$0.011 per copy. This copy machine is for high school staff use. The use of a copy machine is inherent to the operation of a school.	
663	111000218390000	1690705		RIVERSIDE PUBLISHING CO	\$15,523.66	\$15,951.10	NJ PASS New Jersey Proficiency Assessments / Shull School		✓		PO for purchase of NJ PASS New Jersey Proficiency Assessments in Math & Language Arts for District Grades 5-7. Per inquiry of the BA, these are state mandated assessments that must be performed.	
664	111000219390000	1990505		ROGER ZUPKO	\$463.98	\$463.98	Mileage Reimbursement / Business Admin		✓		PO for mileage reimbursement related to travel various other towns / cities within New Jersey for the period of 3/1/05 - 6/30/05. PO package contains detailed breakdown of mileage traveled within this time period. Though mileage breakdown for this time period does not include a specific reason for each trip documented, it appears as though these expenses are reasonable and necessary in regards to this employee's job responsibilities. Per inquiry of the BA, this employee was a social worker within the Special Services Department at this time and was required to travel to various locations within New Jersey in order to fulfill his duties. Per the BA, social workers are required to travel to locations outside of the district where special needs students are sent to receive the education they require. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.	
665	111000261420000	1946605		A.N.A. PAINTING CORP.	\$2,520.00	\$2,520.00	Labor & Materials for Painting of Exterior Metal Decorations / Director of Buildings & Grounds		✓		Work performed includes scraping, sandings, and painting steel support beams, exterior metal decorations shaped like eyebrows, metal columns by the back entrance, and two lateral metal door frames at Patten School. Estimate was accepted and work was performed during July before school came into session for the 05/06 School Year. As such, the timing of the purchase appears reasonable.	

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666	111000261420000	325806		AMERICAN PAINTING CONTRACTORS	\$5,785.00	\$5,785.00	Service & Materials necessary to paint Library ceiling at High School / Buildings & Grounds		✓		Work performed includes scraping of loose paint, sealing water stains, applying two coats of white paint to ceiling surface, and disposal of debris. Estimate was accepted and work was performed during August before school came into session for the 05/06 School Year. As such, the timing of purchase appears reasonable. Per inquiry of the Director of Buildings & Grounds, the Library ceiling was old and paint was chipping and falling onto the Library floor and onto students heads. As such, this expenditure was made in order to fix the ceiling surface and make the library a safer environment.	
667	111000261420000	429606		BEST ACCESS SYSTEMS(NO)	\$4,610.48	\$4,584.00	Shull School / Combined Core with one key each / Director of Buildings & Grounds			✓	PO for re-keying of Shull School for the 05/06 School Year. Purchase is for 200 "Combined Cores" with one key each at \$22.92 / "Combined Core". Documentation provided does not include a description of the reason/need for this purchase. Per inquiry of the Director of Buildings & Grounds, this work needed to be performed as a safety issue because a district employee lost a Shull School Master Key. As such, the building was re-keyed as a security & safety precaution.	the re-keying was necessary because a staff member lost their keys. It was done due to safety concerns and security issues.
668	111000261420000	637806		CARPET CARE PLUS	\$3,095.48	\$3,095.48	Carpet Cleaning / Director of Buildings & Grounds		✓		PO includes carpet cleaning services performed at both the High School and Ceres School. Work performed at High School was for cleaning the carpet in the Library. Work performed at Ceres School was for cleaning carpet in the main library due to lice contamination. Work performed appears reasonable in amount and nature.	
669	111000261420000	1804505		DANTE	\$810.00	\$810.00	Shull School / Hook up water pumps to generator / Director of Buildings & Grounds		✓		PO for electrical work performed at Shull School. Invoice describes work performed as "30 AMP 3 Phase circuit from breaker panel to water pump." This work was performed in order to hook up the water pumps to the school generator. Expenditure amount appears to be reasonable for the work performed.	
670	111000261420000	1653805		EDISON GLASS	\$702.00	\$702.00	Safety Glasses for High School / Units installed at Ceres School / Director of Buildings & Grounds		✓		PO is comprised of two separate purchases. One purchase is for two pieces of safety glass (48" x 44") for the High School at \$176 / piece. The second purchase is for two units of glass (3' x 2') for Ceres School at \$175 / unit. Per inquiry of the Director of Buildings & Grounds, the replacement of glass at buildings within the school district is a common occurrence and this vendor is frequently used to fulfill the district's needs. Amount for each piece of glass does not appear excessive and the timely replacement of broken glass windows is a safety issue.	
671	111000261420000	527706		IRIS-NE	\$809.00	\$799.00	Replace printhead on C25 printer / High School AV Dept.		✓		PO for replacement of print head for the High School ID Card Printer. The ID Card printer is important to the operation of the school district because at the High School students utilize their ID cards for security purposes and to purchase lunch.	

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672	111000261420000	1540305		LECTROMATIC ICE MACHINE SVC. INC.	\$450.00	\$450.00	Installation of Ice Machine at Nurses Office / Vice Principal, Shull School		✓		PO for installation of ICE-O-MATIC ice cube machine at Shull School Nurses Office. Invoice is for machine installation, parts & labor, and the installation of a new water sump pump. Use of an ice machine in a nurses office is reasonable.	
673	111000261420000	1947805		ROOF MAINTENANCE SYSTEMS	\$2,530.00	\$2,530.00	Labor & Materials for Wall Repair / Director of Buildings & Grounds		✓		PO for the repair of roof leakage at Flynn School in the main office and a few other classrooms. The PO package contains a detailed descriptions of work to be performed, as well as discussion on why this work needs to be performed. Amount does not appear to be excessive in relation to work performed. The repair of building leaks is important to school maintenance.	
674	111000261420000	1836905		SENTINEL FIRE CONTROL, INC.	\$125.00	\$125.00	Semi-Annual Service Agreement of Suppression System / Ignacio Cruz School		✓		PO for Semi-Annual Service Agreement of the Automatic Fire Suppression System at Ignacio Cruz School. Services include replacement of fusible link elements in detection circuit, cleaning of discharge nozzles, and other various performance checks. The working condition of fire suppression systems are vital to the safety of district personnel and students, and the expense related to this service is not excessive.	
675	111000261420000	1681805		SIPERSTEIN'S	\$207.56	\$207.56	For the Admin Bathrooms / Director of Buildings & Grounds		✓		PO for painting of the Admin Building Women's Bathrooms. Purchase amount is not excessive and the expenditure is a normal cost in the maintenance of a district owned building.	
676	111000261420000	1948105		STATEWIDE CONDITIONING INC.	\$964.18	\$964.18	Parts & Labor / Director of Buildings & Grounds / High School		✓		PO describes various work performed on Reznor HVAC Unit at High School Field House including changing of filters, checking of belts, adjusting thermostat, and cleaning. PO includes three different invoices for various amounts. These expenditures appear to be for normal maintenance of HVAC Units.	
677	111000261420000	1654105		TRIMALAWN EQUIPMENT	\$995.00	\$995.00	KD480, Blade 48 for Tractor / Director of Buildings & Grounds		✓		PO for replacement and installation of tractor blade for a district owned tractor at the High School. Per inquiry of district personnel, nearly every school has a tractor that can be utilized for snow removal, cutting grass, hauling heavy equipment, etc. In this case, the High School tractor is utilized for athletic field trimming. As such, this purchase is reasonable for means of keeping the High School Athletic Field in good condition for student athlete use.	
678	111000261420000	1532905		VERIZON	\$6,756.96	\$6,757.08	Maintenance Services for 1 year / Director of IT / High School		✓		PO is for 1 year maintenance of hardware connectivity devices from the vendor. Per examination of PO package, services for this agreement include problem determination and resolution managed by the vendor when a problem arises with the district connectivity supplied by the vendor. This also includes the service of an on-site technician if necessary. Per inquiry of the Director of IT, this expenditure does not have a related contract agreement. Maintenance and repair of the district's internet connectivity devices necessary for operation of District.	

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679	111000262420000	574606		A & D INDUSTRIAL & MARINE REPAIR CO.,INC	\$1,461.00	\$1,461.00	Labor and Supply of material & equipment to repair a pump and motor assembly / Director of Buildings & Grounds		✓		PO for work performed in order to repair a 7.5HP domestic pump and motor assembly at Shull School. Per the invoice, the vendor dismantled, inspected, cleaned, and dressed the parts. PO also contains a detailed list of parts provided for the repair. Labor charges were \$784 for 14 hours at \$56 / hr and parts and materials charges were \$677. Per inquiry of the Director of Buildings & Grounds, work must be frequently performed on district pumps and motors that provide hot & cold water to district buildings because they are usually running all hours of the day.	
680	111000262420000	762006		BINGHAM COMMUNICATIONS, INC.	\$480.00	\$480.00	Service at Wilentz School and No 10 School / Director of Buildings & Grounds	✓			PO for work performed by the vendor at Wilentz School and No. 10 School. Invoice for Wilentz School indicates that a camera was not working, so the vendor came to the school and found that there was no problem with the camera. Amount charged for this work of \$240 appears excessive considering the work outlined on the invoice. No. 10 School invoice describes that a CD Player was not working because it had been jammed multiple times. Invoice does not describe that the CD player was fixed. Amount charged for this work of \$240 appears excessive considering the work outlined on the invoice.	Charges are consistent with service calls involving electronic equipment.
681	111000262420000	665606		BUIST INC.	\$3,363.81	\$3,363.81	Parts & Labor / High School / Director of Buildings & Grounds		✓		PO for labor and materials utilized to repair High School Computer Room. Labor charges accounted for \$2,826.25 and materials charges amounted to \$537.56. Invoices describe that the Computer Room Cooling System was not operating properly, and that the morning of arrival the Computer Room was 90 degrees. Final invoice describes room as being 75 degrees and the cooling unit operating effectively. The temperature within the High School Computer Room must be kept cool in order to protect the expensive equipment housed within the room.	
682	111000262420000	1895305		THE CHECKMASTER COMPANY	\$604.00	\$604.00	Repairs to Board Office shredder / Business Admin		✓		PO for repair of the large paper shredder in the Board Office. PO includes 3 hours of labor at \$95 / hour. PO amount also includes a replacement set of drive gears, cleaning, lubricating, and testing for a total of \$319. Per inquiry of the Asst. Business Administrator, this is an expensive, heavy duty shredder and it is more cost effective to have it repaired and maintained than to buy a new shredder. The use of a paper shredder is inherent to the operation of the Board Office.	
683	111000262420000	650906		S.A. COMUNALE CO., INC.	\$1,156.19	\$1,156.19	Fire Sprinkler Pipe Repairs / Director of Buildings & Grounds		✓		PO for work performed at High School related to a leaking flange within the Fire Sprinkler system. Invoice amount includes 10 hours of labor at \$95 / hour and various supplies necessary to repair leak. The operation of the High School Fire Sprinkler System is vital to the safety of district students and personnel. Amount appears reasonable in nature and amount.	

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684	111000262420000	790806		ELITE TREE SERVICE	\$1,750.00	\$1,750.00	Tree Service at Ceres School / Director of Buildings & Grounds			✓	PO includes estimate describing work to be performed as cutting down all trees along the Ceres School fence, cutting down 4 bushes and one tree at the corner of the building, and cutting down trees at another area around Ceres School. PO documentation does not provide discussion regarding why this work was necessary. Amount does not appear to be excessive for work performed. Per the Director of Buildings & Grounds, the cutting down of trees occurs frequently within the district in order to provide a safe environment for district students.	The cutting down of trees occurs frequently within the district in order to provide a safe environment for district students and staff.
685	111000262420000	1559305		FOCUS ENHANCEMENTS	\$495.00	\$495.00	Repairs needed for equipment from the Shull School TV Studio / PATV 34		✓		PO for one hour of labor needed to repair video mixer equipment from Shull School. Per inquiry of the IT Director, each video mixer unit is worth approximately \$3,000 and as such \$495 for repair is more cost effective than purchasing an entire new unit.	
686	111000262420000	1611105		LECTROMATIC ICE MACHINE SVC. INC.	\$395.00	\$395.00	Repair to Ice Machine / McGinnis School /		✓		PO for repair to the ice machine used at McGinnis School. Vendor Invoice describes work performed as labor, cleaning machine with ice cleaner, and installing a new water filter. PO amount does not appear excessive. The ice machine at McGinnis School is utilized by the sports teams within the school.	
687	111000262420000	1534805		MAJOR MECHANICAL SERVICES, INC.	\$640.00	\$640.00	High School HVAC Service / Director of Buildings & Grounds		✓		PO for 8 hours of service at \$80 / hour. Vendor Invoice includes detailed breakout of work performed and documents problems that were found with the HVAC climate control system at the High School. Amount charged does not appear excessive for the amount of work performed and maintenance of the HVAC system is important to its effective operation.	
688	111000262420000	513206		MR. FLAGPOLE MAINTENANCE	\$200.00	\$200.00	Ceres School / one coat of white paint on 40' flag pole / Director of Buildings & Grounds		✓		PO for one coat of white paint for the Ceres School Flagpole. PO is not excessive in amount and the maintenance of school property should be considered essential to district operation.	
689	111000262420000	570006		TOM WRIGHT HEAT & COOL	\$945.00	\$945.00	Parts and Labor / Director of Buildings & Grounds / Shull School		✓		PO for repair of a leaking hot water heater at Shull School. Invoice includes detailed breakout of work performed and labor hours utilized. Work performed included inspecting the inside of the tank lining and making suggestions as to simple repairs that can be made. The PO is dated 12/12/05, indicating that effective operation of the hot water heater is important to Shull School operation during the winter months.	
690	111000262490000	1509905		USA-PA	\$40,588.01	\$40,588.01	Water/Sewer Charge			✓	Charges are for water and sewer for the entire District for the months of July and August 2004. Purchase order was not provided for review. Vouchers and bills for each school building in the District were available for review and appeared reasonable.	Purchase order was provided as initially requested. It is unknown why auditors misplaced this document.
691	151000218500000	525106		HAREN KAHN	\$24.25	\$24.25	Reimbursement for Professional Development Day / McGinnis School		✓		PO for reimbursement of gas mileage related to a Professional Development Day for a Guidance Counselor at McGinnis School. Reimbursement amount is not excessive and the government rate for mileage reimbursement is utilized.	

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692	151000218500000	68306		KEAN UNIVERSITY	\$50.00	\$50.00	Second Annual Summer Leadership Institute / Standardized Testing / No 10 School		✓		PO for a Guidance Officer's attendance at a workshop covering various subjects related to Standardized Testing within the state of New Jersey. Event includes guest speakers and interactive workshops for two days in the summer. Amount is not excessive and the material covered in the workshop is relevant to district student learning / education.	
693	151000240500000	125306		AAA MID-ATLANTIC	\$474.00	\$468.00	Patten School		✓		PO for purchase of 52 safety patrol caps at \$3 / cap and 52 safety patrol ponchos at \$6 / poncho. Vendor invoice miscalculates the number of ponchos provided as 53 and as such the invoice is \$6.00 more than the original PO. The incorrect invoice amount of \$474 was paid. As per District response, every year students are chosen to be patrols for the Edward J. Patten School. They are given a patrol badge and a hat so it is easy to identify them at their post. In order to give as many students as possible a chance to become a patrol and help develop and build good character, the school divides the year into two semesters. Each semester has approximately 25 students representing the patrols. The items are kept in school and passed on to succeeding patrols.	
694	151000240500000	1682605		ACE COPY, INC.	\$90.00	\$90.00	Repair Service for Copy Machine in Ceres School Main Office		✓		PO for 1 labor and hour and travel in order to repair the Copy Machine in the Ceres School Main Office. Work performed included repair of print switch and cleaning of the machine. The amount is not excessive and the use of the copy machine in the main office of a school is important to effective, timely school operation.	
695	151000240500000	1963605		ALTENBURG PIANO HOUSE	\$225.00	\$225.00	McGinnis School / Repair of school organ		✓		PO for repair of McGinnis School organ, including cleaning of all key contacts on swell great and choir. PO is not excessive in dollar amount. Working condition of a school organ is important for student music class and music learning.	
696	151000240500000	1453205		THE EDUCATION PEOPLE, INC.	\$1,337.00	\$1,366.20	Patten School / Silvery Comfort Grip Pen / Bookmark			✓	PO for purchase of 180 Silver Pens that read "One Teacher Can Shape a Child / One Child Can Shape the World" at \$3.95 / pen. PO also for 180 "Together We Make A Difference" Bookmark at \$2.95 / bookmark. Purchase appears to be for teachers and other staff at Patten School.	These items are given to staff members as a means of recognition when a staff member achieves an award or accomplishment. It is a small token gesture which also serves as a motivational tool.
697	151000240500000	525206		SYLVIA LEON	\$315.60	\$315.60	Reimbursement for National Middle School Association Conference / McGinnis School		✓		PO for reimbursement for one nights stay in hotel and a small dollar value lunch related to attendance at the National Middle School Association Conference in Philadelphia. Per examination of HR records for McGinnis School, the attendee is the Vice Principal of the Middle School. As such, attendance at this conference is relevant to this attendee's job reasonability and description.	

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698	111000252500000	1869905		COMMERCIAL TELECOMMUNICATIONS	\$5,150.00	\$5,150.00	Director of IT / No 10 School			✓	PO for fiber optic cable rearrangement work completed at No 10 School. PO includes \$3,744 in labor charges and \$1,406 in materials charges. Vendor proposal contains detailed description of work performed, included breakout of hours to be worked and materials to be provided. The PO was initiated by the IT Director, which is reasonable due to the nature of the work performed. Documentation provided does not explain why this purchase was necessary. Per inquiry of the Director of IT, this PO is for laying fiber optic cables throughout the school to hook up with internet access in areas that had not previously had internet. Internet access for the school is important to the education of students.	This purchase order was generated for laying fiber optic cables throughout the school in order to be able to have internet access where it was not available previously.
699	111000252500000	70106		INFOBID CORPORATION	\$1,655.00	\$1,655.00	2005-2006 Annual Maintenance Agreement / Business Admin		✓		PO is for annual maintenance agreement between the District and vendor. The infobid software application is used to interface systems used in generating bid items and lists to be sent out to vendors and maintained within the district during the bid process. The maintenance renewal is for upgrades, technical support, and hotline access.	
700	111000252500000	1963305		INTUIT	\$4,712.50	\$4,712.50	Annual Support Renewal on "Track-It" Inventory / Workorder Software / IT Personnel		✓		PO for an Annual Support Renewal for the "Track It" Inventory / Workorder Software. The renewal covers the period of 5/15/05 - 5/14/06. Correspondence between vendor and district indicates that the support had expired and needed to be renewed in order to receive upgrades for free. Per inquiry of the Director of IT, this software system is utilized by the IT department to inventory and track all technology based equipment within the district. Per the Director of IT, this software is used by district staff to set up work orders for technology equipment that needs to be repaired. This expenditure allows for timely repair of equipment that is frequently utilized for the education of district students.	
701	111000252500000	1984505		SHAW'S COMPLETE SECURITY	\$6,298.00	\$6,298.00	Labor & Supplies to install Panic exit devices at Patten School / Director of Buildings & Grounds			✓	PO for the supply and installation of 8 panic exit devices at Patten School. PO includes 8 exit devices and 8 vandal resistant pull trim for each exit device. These devices are the silver bars on school doors that trigger alarms if someone attempts to go out of the door. Documentation did not explain the reasons these new devices were being installed (i.e. old devices out of date, no previous devices existed, etc.). This expenditure is directly related to the safety and security of district students and personnel.	Installation of panic devices is a safety/security concern. They were installed because they were deemed necessary for the well-being of those who are in the building.
702	111000230530000	1924105		UPS	\$393.01	\$393.01	Parcel Pickups / Business Admin		✓		PO for various Ground Commercial Shippings from the Business Office during the Month of April 2005. Amount is not excessive and the need to ship documents / files is reasonable considering the responsibilities performed by the District Business Office.	
703	111000230590300	91887605		CLARK THE FLORIST	\$108.00	\$108.00	Funeral Arrangement from Board Members and Administration for mother of a Board Member	✓			PO for purchase of a flower funeral arrangement for the mother of a district Board Member.	

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704	111000230590300	1626405		DONALD FRANGIPANE	\$492.27	\$492.27	Reimbursement for School Board Conference - Buildings & Grounds Convention		✓		PO is for reimbursement to the Director of Buildings & Grounds for two different meetings in Atlantic City. Reimbursement in the amount of \$112.35 is for one night stay at the Trump Taj Mahal for a Building & Grounds Convention in Atlantic City during April 2004. This expense appears reasonable because the convention directly relates to the role and responsibilities of the Director of Buildings & Grounds. The remaining reimbursement balance is for another School Board Conference in Atlantic City. This balance includes 3 nights stay at the Tropicana Casino & Resort and parking fees. The reimbursement amounts do not appear excessive. Per examination of Board Minutes prior to these conferences, The Director of Buildings & Grounds was approved by the Board to attend these conferences in Atlantic City. On a test basis, the first conference mentioned above was selected and the number nights stayed in the hotel was confirmed back the the conference agenda. Per examination of conference documentation, the number of nights reimbursed for a hotel directly relates to the number of nights required per exami	
705	111000230590300	259506		KENNETH L. GONZALEZ	\$646.01	\$646.01	Reimbursement of Hotel & Transportation / Quest Conference / Washington D.C. / Business Admin			✓	Payment includes hotel, parking, tolls, and gas mileage for a four night stay for the VP of the Board of Education. Invoices and receipts are provided for each expenditure and appear reasonable in amount and nature. Per examination of Conference documentation, it is clear that attendance at this conference directly relates to the roles and responsibilities of this Board Member within the school district, and that the number of nights stayed in a hotel is in line with the Conference Agenda. Per examination of Board Minutes, attendance at this conference and the reimbursement of expenses was approved by the Board in May of 2005. This Board Member appropriately abstained from voting because he would be attending the conference. Per examination of an Abbott District NJ DOE Approved Out-of-State Travel documentation, this trip was not approved by the NJ DOE. Further analysis is required.	State Department approval was not required as the conference was within the "Mid-Atlantic" radius established by the NJDOE. A copy of Assistant Commissioner Gordan MacInnes' memo dated 4/05 detailed travel within the "Mid Atlantic" region did not require NJDOE approval, and was provided to the auditors.
706	111000230590300	245806		STEVE JOBIN	\$943.50	\$943.50	Reimbursement of Hotel & Transportation / Quest Conference / Washington D.C. / Business Admin		✓		Payment includes hotel, parking, tolls, taxi fares, and gas mileage for a four night stay for this Board of Education Member. Invoices and receipts are provided for each expenditure and appear reasonable in amount and nature. Per examination of Conference documentation, it is clear that attendance at this conference directly relates to the roles and responsibilities of this Board Member within the school district. Per examination of Board Minutes, attendance at this conference and the reimbursement of expenses was approved by the Board in May of 2005. This Board Member appropriately abstained from voting because he would be attending the conference. Per examination of an Abbott District NJ DOE Approved Out-of-State Travel documentation, this trip was not approved by the NJ DOE. Further analysis is required.	

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707	111000230590300	1824405		WEST PAYMENT CENTER	\$115.00	\$115.00	NJ ADMIN Code T6 and 6A SUB / Business Admin		✓		PO for "NJ ADMIN Code T6 and 6A SUB" for the period of 2/2/05 - 2/1/2006. Per inquiry of the Asst. Business Administrator, this expenditure is for the purchase of New Jersey statute books for reference within the Business Office. PO amount is not excessive in dollar value.	
708	111000230590300	763606		WOODBRIIDGE DELI & CATERING	\$225.40	\$225.40	Board of Education Meeting / Hot & Cold Buffet / Desert Tray / Soda			✓	PO for purchase of a hot & cold buffet dinner for School Board Members for a meeting. Food includes cold cuts, salads, meatballs, stuffed cabbage, eggplant, and a dessert tray for 12 people. Amount for dinner is \$18.80 per person.	Dinner is provided for board members at meetings due to the fact that they start at 7pm and do not end until late in the evening. Additionally, there are often committee meetings that begin before the regular board meeting, which does not allow for dinner at any other time.
709	111000230590300	1952705		WOODBRIIDGE HILTON	\$609.96	\$882.46	Reservation of Conference Room for Board Retreat on Wednesday, 6/22/2005 for 15 people / Cold deli and 2 hot selections	✓			PO for Reservation of Conference Room for a Board Retreat meeting at the end of the 04/05 School Year. This event cost the district \$40 / person attending, and included a dinner buffet for \$30.95 / person, 2 dozen cookies for \$46, and a 19% gratuity. The amount per person for food appears excessive.	This meeting was called by the Board of Education as a retreat to discuss district goals and objectives with the Superintendent and other Central Administrators. The meeting was open to the public and concluded after 11:00pm.
710	111000251592000	1820805		FLEXBEN CORPORATION	\$400.00	\$400.00	Sect. 125 renewal fee for 2005 / Business Admin		✓		PO for "Section 125" Premium Only Cafeteria Plan Annual Renewal Fee for 2005. PO amount does not appear excessive. This vendor completes all related compliance work related to this plan for the district.	
711	111000251592000	1080405		INFOBID CORPORATION	\$1,576.00	\$1,576.00	2004-2005 Annual Maintenance Agreement / Business Admin		✓		PO is for annual maintenance of infobid software agreement between the District and vendor. The infobid software is what the district utilizes to administer the state required bid process. This maintenance updates the system with the newest software updates.	
712	111000251592000	739706		N J ASSOCIATION OF SCHOOL ADMINISTRATORS	\$360.00	\$360.00	For Superintendent / NJASA Annual Spring Conference / Atlantic City		✓		PO for the NJASA / NJSBA Annual Spring Conference 2006 in Atlantic City. PO Amount includes Individual Registration (\$335) and a Buffet Breakfast (\$25) for the Superintendent. Per examination of the Superintendent's employment agreement with the School District, attendance at this conference, including meals, will be reimbursed by the School District. Employee's role coincides with conference objectives.	
713	111000251592000	513306		TANNER SCHOOL FURNITURE CORP.	\$86.40	\$86.40	Pull out keyboard / State Contract #A-56358		✓		PO for purchase of a pull out drawer for a computer keyboard for the Business Administrator's Secretary. PO amount is not excessive and purchase is in accordance with State Contract #A-56358.	
714	121000219730000	1428505		BAI LAR INTERIOR SERVICES, INC.	2,907.47	2,907.47	Special Services / State Contract #A87348			✓	PO for the furnishment and installation of 2 pairs of draperies and 16 valances at the Administration Building. Documentation provided does not explain reasons for necessity of purchase. Per inquiry of the Business Administrator, state contract documentation related to a given expenditure is not required to be filed within the district, and is not easily obtained from the state contract website.	Items were purchased for a secondary conference/lunch room where meetings are sometimes held due to the lack of space in the Administration building.

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715	121000220730100	248706		APPLE COMPUTER, INC.	4,800.95	4,800.95	State Contract # Apple A81253 / High School / Supervisor of Creative & Performing Arts			✓	PO for Purchase of Apple PC including various accessories for the Supervisor of Creative and Performing Arts, World Languages, and Gifted and Talented Grades K-12. Per inquiry of the Director of IT, this Supervisor's roles and responsibilities within the district, including Channel 34 Support, requires this Supervisor to have the use of a high quality computer. Documentation provided does not describe the need for this expensive computer.	Per auditor discussion with the Director of IT, the computer was purchased to help support the curriculum for the performing arts/world languages/gifted and talented programs which are under the direction of the Supervisor of Creative/Performing Arts, World Language and G&T (1 person). Additional roles and responsibilities for this supervisor within the district include Channel 34 Support.
716	151000240600000	1917805		STEWART INDUSTRIES	75,481.80	75,481.80	Copy Machines & Toner / Flynn School			✓	PO for 3 Replacement Copy Machines at Flynn School and School 10 Main Offices. Documentation provided did not explain need for purchasing the copy machines. Per inquiry of the BA, these new machines were purchased because the machines that were in these offices were 10-15 years old and needed to be replaced.	These machines were purchased because the old machines were in a constant state of repair and had outlived their usefulness. Parts had become increasingly difficult to come by or were no longer available as the old machines were between 10-15 years old.
717	121000240730000	813306		MSI SECURITY SYSTEMS, INC.	28,905.00	28,905.00	Shull School Digital Recorders Installation			✓	PO for labor and materials necessary to install 3 digital recorders as well as LCD Monitors for security purposes. Documentation provided does not provide reason for purchase of this new system. Per inquiry of the BA, this purchase was for the installation of a security system at Shull School, which houses grades 5-8. Shull School did not previously have a security system.	Per auditors discussion with the Business Administrator, this purchase was for labor and materials associated with the installation of a security system at the Shull School. Prior to this installation the Shull School did not have a security system. The grade configuration of the Shull School was changed from a 5-6 alignment to a 5-8 alignment, this necessitating the need for a security system. Documentaion regarding the reasons for purchases are not required by statute to be included on the purchase order. Prior to the security system being approved, the Director of Security provided information to the Business Administrator and Superintendent for review and approval.
718	121000252730000	338806		EPLUS TECHNOLOGY, INC.	30,834.40	31,572.10	Equipment per State Contract #A-81250 / High School / IT Personnel			✓	PO for purchase of equipment. PO documentation provided does not justify the need for this purchase specifically. Per inquiry of the Director of IT, this expenditure is for the furnishment of Access Point equipment at McGinnis School to provide networking activity and wifi access for student use of provided personal computers. Wifi access was needed in order to perform lesson plans related to the personal laptop computers provided to certain classrooms. State contract documentation provided shows that this vendor was a state approved vendor.	Per auditors discussion with the Director of IT, this equipment was purchased to establish a wireless network at the McGinnis School.

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719	121000252730000	1818105		STEWART INDUSTRIES	72,497.80	80,599.80	Equipment and Supplies / Copy Machines / No 10 School			✓	The PO includes 3 copy machines, toners, developers, and staples. The copiers are to replace Kodak Unit, for Flynn School Main Office, and for School 10 Main Office. Per inquiry of the BA, no formal bid process is required for this purchase. Documentation provided did not explain need for purchasing the copy machines.	These machines were purchased because the old machines were in a constant state of repair and had outlived their usefulness. Parts had become increasingly difficult to come by or were no longer available as the old machines were 15 years old.
720	121000260730100	1947105		BIO SHINE	12,079.46	12,079.46	2 Auto scrubbers pursuant to State Contract #60715			✓	Purchase of two auto scrubbers pursuant to NJ State Contract #A60715 for School 10. PO documentation provided does not discuss need for two new auto scrubbers. These items are used to clean the school floors from day to day by the custodial staff. Maintaining the cleanliness of school buildings & grounds is legally required and is for the safety of district staff and students.	Per auditors discussion with the Director of Buildings and Grounds, auto scrubbers are used to clean and polish the floors of the school. The Richardson School, which opened in September 2005, is the district's newest school and as such did not have any auto scrubbers to perform the above-mentioned tasks. The Richardson School is approximately 115,000 sq. ft. and requires two auto scrubbers to clean the floors.
721	121000260730200	661106		PRINCETON NASSAU/CONOVER FORD	31,520.00	31,520.00	2006 Ford Truck / State Contract #A64081			✓	PO for 2006 Ford F350 Chassis Cab Truck in accordance to State Contract #A64081- T2101. Post-it references that this truck is for an employee in the maintenance department. Per inquiry of the BA, all maintenance personnel are furnished with a truck because their job responsibilities require them to travel from school to school within the district. These trucks are used for various maintenance work included hauling heavy objects and snow plowing / removal. These jobs are important to the efficient operation of school district business. Per inquiry of the Business Administrator, state contract documentation related to a given expenditure is not required to be filed within the district. As such, this documentation was unable to be provided, and therefore further analysis would be necessary to reach a conclusion regarding the purchase amount of this expenditure.	The purchase of the maintenance truck was to replace an old model dodge truck which was constantly breaking down and had reached its useful life.
722	121000270734000	1225905		AM TRAN BUS SALES, INC.	58,890.00	58,890.00	Business Admin / Purchase of 54 passenger school bus pursuant to Bid #0533			✓	PO for purchase of one 54 passenger school bus pursuant to Bid #05-33 to be delivered by September 2004. Per inquiry of the BA, the district is legally required to replace a school bus after 12 years of service within the district. The documentation provided did not address the specific need for purchase of a school bus. The use of a school bus is vital to the effective operation of school district student transportation. Per examination of bid documentation, this vendor submitted the lowest bid price for this bus as compared to 3 other vendors. As such, the purchase amount appears reasonable.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. As stated, according to DOE guidelines, school buses are required to be replaced every 12 years. The district had 1 bus which had reached its 12 year useful life, and as such, was required to be replaced.

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723	121000290730000	937304		EMTEC, INC.	51,768.33	51,768.23	Director of IT / State Contract T-0483 LAN Products = Hardware / High School			✓	Purchase of Hardware LAN Technology Equipment to replace out-of-date data network switches for the entire district. Under Funding Request #999504. Only 20% of the entire purchase was funded by the District, as the rest was funded by the Federal Government. PO documentation provided does not address the need for this purchase. Per examination of State Contract documentation, this vendor provided discount prices on the products purchased. The connectivity of the entire district was addressed with this purchase. Internet access is vital to effective education of students and school operation.	Per auditors discussion with the Director of IT, this purchase was to replace older outdated bay Networks and Avaya data switches. This project was funded by E-Rate.
724	121000400390000	809506		Promedia Technology Services, Inc.	77,054.00	77,054.00	CCTV Equipment / State Contract #81225 / Shull School			✓	Labor & Materials for Security Camera Installation at Shull School. Documentation provided does not provide the purpose/necessity for this installation of equipment. Per inquiry of district management, prior to this work being performed, Shull School did not have a Security System.	The purpose of this work was to install the districts security system at the Shull School. The grade configuration of the Shull School changed from grades 5-6 to grades 5-8. Prior to this installation, the Shull School did not have a security system.
725	15402100600000	1126205		BOATHOUSE SPORTS	1,654.50	1,668.75	Athletic Director / Fall Athletic Supplies / Bid #05-6			✓	PO for purchase of 15 windsuits at \$111.25 each for the Girls Basketball team. Per examination of bid #05-6 documentation, the school district bid out this purchase to 10 different vendors and received only two bids. Boathouse Sports' bid on this item was the lowest bid by approximately \$40. As such, this purchase appears reasonable in amount. Documentation related to inventory of windsuits as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review.
726	15402100600000	318406		COLLINS SPORTS MEDICINE	2,454.24	2,296.09	Athletic Trainer / High School			✓	PO for various supplies needed by Athletic Trainer such as tape, drinking nozzles, trainer's trunk, and water tanks. These supplies are for the benefit of student athletes. Documentation related to inventory this kind of supplies as well as prior year(s) purchases of these items are needed to evaluate the necessity of this purchase. Further analysis is required.	The purchase of these items by the Athletic trainer for the high school were for all sports teams associated with high school sports. The athletic trainer did not have an inventory of goods on hand. Athletic equipment/supply needs are determined by the judgement of the athletic director and trainer in consultation with various members of the coaching staff.

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727	15402100600000	73406		EFINGER SPORTING GOODS	5,962.95	5,962.95	Bid #06-06 High School Fall Athletic Supplies			✓	PO for various athletic supplies, mainly athletic shoes & uniforms for players and coaches. PO includes purchase of 12 basketball coaches collared shirts totaling approximately \$400 and 60 pairs of women's cheerleading shoes totaling approximately \$1,665. Per examination of related bid documentation, the school district received bid prices from multiple vendors for the items purchased for this PO. Per the bid documentation, the lowest bid prices received for the items purchased for this PO were from this particular vendor. As such, the amount of this purchase appears reasonable. The supplies purchased related to this PO are common items utilized during the Fall Athletic Season. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review.
728	15402100600000	1066705		EFINGER SPORTING GOODS	619.62	619.62	McGinnis School / Physical Education Supplies / Bid #05-17			✓	For physical education supplies. Purchase includes various sporting equipment supplies commonly used for physical education classes at McGinnis Middle School such as basketball nets, softball bats (1), cold packs (3), cones, dutch ropes, and playground balls. Per examination of related bid documentation, the school district received bid prices from multiple vendors for the items purchased for this PO. Per the bid documentation, the lowest bid prices received for the items purchased for this PO were from this particular vendor. As such, the amount of this purchase appears reasonable. The supplies purchased related to this PO are common items used during physical education class to benefit students, and the quantities purchased reflect that only the needed amount of supplies for the year are being purchased.	
729	15402100600000	63306		LEISURE SPORTING GOODS	9,256.60	9,256.60	Bid #06-27 Athletic Supplies			✓	PO for athletic supplies, mainly 50 new football uniforms for the 05/06 season. Per examination of Bid 06-27 documentation, the district received bid prices on these particular items from multiple vendors, but the lowest bid prices were received from this vendor. As such, the purchase amount appears reasonable. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review.
730	15402100600000	1937205		M.A.S.A.	2,152.95	2,152.95	Athletic Director / Proper Pitch Mound			✓	Proper Pitch Mound Regulation On-Field Model. Per inquiry of the BA, this mound is used for the baseball team to practice pitching on the practice field. Purchase is for the benefit of district student athletes.	
731	15402100600000	427306		LISA NISSEL DISTRIBUTORS	1,225.00	1,225.00	Aerosol Field Marking Paint			✓	Purchase of 35 Aerosol cans for painting Athletic Field boundaries. Purchase is for the benefit of all outdoor school sports teams.	

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732	15402100600000	1126605		PRO LOOK SPORTS	5,960.00	5,960.00	Athletic Director / Fall Athletic Supplies / Bid #05-6			✓	PO for sports apparel, mainly boys & girls basketball gear. Per examination of bid #05-6 documentation, the school district received bids from multiple vendors for the items purchased from this particular vendor. Per the bid documentation, items purchased from this vendor had the lowest bid prices. As such, the amount of this purchase appears reasonable. Documentation related to inventory on hand of supplies, as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review.
733	15402100600000	1126705		RT. 18 SPORTS	14,833.53	14,833.53	Fall Athletic Supplies pursuant to Bid #05-6			✓	PO for Athletic supplies such as various team uniforms, athletic shoes, equipment, supplies. Per examination of bid #05-6 documentation, the district received bids from multiple vendors for the items purchased from this particular vendor. Per the bid documentation, items purchased from this vendor had the lowest bid prices. As such, the amount of this purchase appears reasonable. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review.
734	15402100600000	454506		WEBB ELECTRONICS	2,939.00	2,939.00	Sports Video Equip / High School / Athletic Director			✓	PO for Camcorder and VCR Dual Deck. Documentation does not explain the necessity and beneficiary of purchase.	Items purchased are for the athletic program and allows the athletic director and football coaches to film practices and games so that the students can see how they played and get an idea of what they need to do to improve. The beneficiaries of this purchase are the student athletes.
735	15402100600000	1766005		SPORT SUPPLY GROUP, INC.	1,611.83	1,611.83	Sporting supplies / Bid #05-29			✓	PO for High School & McGinnis School Spring Athletic Supplies pursuant to Bid #05-29. Purchase includes various sporting equipment & apparel for the track & field team, baseball team, and softball team. Per examination of bid documentation, multiple vendors submitted bid prices on the items purchased from this vendor with this PO. Per the bid documentation, this vendor was chosen for these particular products because they had the lowest bid prices for them. As such, the amount of the purchase appears reasonable. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review.

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736	15402100600000	1126905		TRIPLE CROWN SPORTS	4,093.40	4,093.40	High School Fall Athletic Supplies / Bid #05-6 / Athletic Director			✓	PO for purchase of Athletic Supplies, mainly Athletic Gear such as jackets, warm-up suits, and t-shirts. Per examination of bid #05-6 documentation, the district received bids from multiple vendors for the items purchased from this particular vendor. Per the bid documentation, items purchased from this vendor had the lowest bid prices. As such, the amount of this purchase appears reasonable. Documentation related to inventory on hand of supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review.
737	11150100320000	703106		BROOKFIELD ACADEMY	1,237.65	1,237.65	Tutoring Services / Special Services / For KEEPS (St. Peter's)			✓	Tutoring for 37 hours @ \$33.45/hr for the "For KEEPS" Program (Kids Embraced and Empowered through Psychological Services). Documentation authorizing the tutoring services was not provided.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
738	11150100320000	572506		MIDDLESEX REGIONAL EDUCATIONAL	1,890.00	1,890.00	Tutoring Services / Special Services / Two Students during September - October 2005			✓	Tutoring for 54 hours @ \$35/hr for the "For KEEPS" Program (Kids Embraced and Empowered through Psychological Services) for two students. Documentation authorizing the tutoring services was not provided.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.

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739	11150100320000	1958905		MONMOUTH OCEAN EDUC SERV COMMISSION	1,200.00	1,200.00	Tutoring Services / Special Services / May 2005			✓	PO references five weeks of tutoring services at \$240 / week under the New Hope Program. Documentation authorizing the tutoring services was not provided.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
740	11150100320000	1497305		SOMERVILLE BOARD OF EDUCATION	1,880.00	1,880.00	Tutoring Services / Special Services / March - May 2004			✓	PO for 47 hours of tutoring services @ \$40 / hr for a women living in a group home for pregnant women. Expenditure is for the benefit of a district student that is not able to attend classes within the district as usual. There PO does not include the documentation that identifies that the purchase was authorized by special services department	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.
741	11150100320000	530706		UMDNJ-UNIVERSITY BEHAVIORAL HEALTHCARE	2,400.00	2,400.00	Tutoring Services / Special Services / September - October 2005			✓	Tutoring of 4 students for a combined 49 hours @ \$50/hr. Documentation authorizing the tutoring services was not provided.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.

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742	15190100320000	1780905		AMAZING AMUSEMENTS & ENTERTAINMENT	1,220.00	1,220.00	Student Appreciation Day		✓		PO for a Jungle Bounce & Slide Fun House Beach Party Obstacle Course on Student Appreciation Day. Purchase is for the benefit of district children for one day out of the year, and the amount per child is not excessive.	
743	15190100320000	330406		DANCE VECTORS, INC.	1,549.00	1,549.00	African American Celebration		✓		PO for African American Dance, Music, Folklore, History Celebration / Performances during Black History Month. PO package contains explanation of what kind of subjects are covered within the each performance. Amount is not excessive considering the amount of children that benefit from this educational performance.	
744	15190100320000	330706		EARTH RHYTHMS	1,600.00	1,600.00	Assembly / Living in the Rhythm		✓		PO for Rhythm Assembly Program with instruments and stories from around the world. PO is for 3 assemblies. PO package contains description of educational subjects that are covered within the performance. Amount is not excessive considering the amount of children that benefit from this educational performance.	
745	15190100320000	1242205		HAVE ALLIGATOR WILL TRAVEL	1,500.00	1,500.00	"Bwana Jim's Wildlife Show" / Assembly Shull School / 3 performances		✓		Presented "Bwana Jim's Wildlife Show" for two days at school location. Contract / Invoice between Schull School and vendor presented. PO package contains description of the educational value of the show. Amount is not excessive considering the amount of children that benefit from this educational performance.	
746	15190100320000	1570605		TERRY KAWAS	4,500.00	10,000.00	Math Consulting Services / Patten School / Grades K-1st			✓	PO for 20 sessions of Math Consulting at \$500 each session for Patten School Kindergarten and 1st Grade Students. PO shows payments of \$4,500 made on PO and the rest of the balance of \$6,500 cancelled on 6/30/05. PO package only contains one invoice against this PO in the amount of \$500 for Kindergarten math coaching. As such, based on the provided documentation the amount paid to the vendor of \$4,500 appears overstated by \$4,000. The package did not contain documentation - who were the beneficiaries	The teachers receive the training and the students are the ultimate beneficiaries. The purchase order was allocated to the various schools, that is why a portion of this purchase order was cancelled and paid by each school. The amount paid was not overstated or overpaid.
747	15190100320000	1974005		ERICA RAMBAY(NO)	3,000.00	3,000.00	Guard Instructor (Marching Band) for 04/05 School Year		✓		For instruction, choreography and assistance with marching technique for school Marching Band. This instruction is for the benefit of the marching band students. Amount paid appears reasonable as it is in line e with other coaching stipends within the district.	
748	15190100320000	1736405		BRIAN RICHARDS MAGIC COMEDY	400.00	400.00	2 Assemblies / Patten School		✓		PO for "The Magic of 5-a-Day: A Nutrition Show". Purchase includes two assembly performances at \$200 / each. Amount is not excessive and the assemblies are for the benefit of the students.	
749	15240100320000	1885505		SAMMY'S AMUSEMENTS AND	1,818.00	1,818.00	Field Day Event / No. 10 School		✓		PO for various different children's field day games such as baseball toss, Jurassic toss, "flower power", "Sponge Bob 5 in 1 Combo". Invoice includes a discount of approximately \$750. This event benefits all students at No.10 school and as such the amount appears reasonable.	
750	11100022180000	1656605		AAHPERD	100.00	100.00	Application fee for Stars Program - NASPE		✓		Vendor is American Alliance for Health, Physical Ed, Recreation, Dance. The PO is for an application fee to the STARS Program - "A National Recognition Program for Excellence in Physical Education".	

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751	15100021880000	1710905		AMBOY MULTIPLEX CINEMAS	2,700.00	2,700.00	Movie Tickets for Honor Roll Students / High School		✓		PO for Movie Tickets for Principals Honor Roll Students for the first 3 Marking Periods. Per inquiry of the BA, movie tickets are given to Honor Roll Students at the end of each marking period in order to provide an incentive to the students for getting good grades. Amount per ticket of \$6.00 is not excessive.	
752	11100022180000	06-00007		ANDREA COLANGELO	301.42	301.42	Mileage reimbursement			✓	PO is for mileage reimbursement to the Supervisor of the Child Study Team at the McGinnis School. Her role requires travel within the District. PO package does not contain travel log or Perth Amboy Public Schools Expense Voucher, which usually accompanies the purchase order as supporting documentation. As such, this reimbursement amount requires further analysis.	All information was provided to auditors regarding this purchase. Costs associated with the reimbursement of mileage are in accordance with contractual provisions and employee's job responsibilities. Employee is a Supervisor of Special Education and is required to travel between district schools and to out-of-district placements to evaluate and report on students within the special education program.
753	111000230890000	165206		ASCD	899.00	899.00	Membership Renewal for 05/06 School Year		✓		Renewal for Institutional Membership to the Association for Supervision and Curriculum Development for school year 2005 - 2006. One membership renewal includes 10 participants. PO contains a list of all 10 participants in the membership. The roles and responsibilities of all 10 participants are in line with the membership.	
754	111000251890000	728406		BALLY'S PARK PLACE	1,080.00	1,495.00	Reservations for NJASBO Conference 5/9/06-5/12/06 / Business Admin / Asst. Business Admin			✓	Hotel reservations for the BA and Asst. BA to attend NJASBO conference in Atlantic City, NJ. Number of nights in hotel agrees to number of days for this Conference per examination of the Agenda. The PO originally had the vendor as Bally's Atlantic City and later overwritten to the BA as vendor. Document supports that the BA paid the expenses and then later was reimbursed for it. PO package contains various different checks written out to Perth Amboy Board of Education from other school districts without any explanation for these payments. Per inquiry of the BA, the checks from other districts were received because it was cheaper for 5 attendees from various districts to stay in one large room as opposed to all 5 attendees staying in their own separate rooms. The material covered at this conference directly relates to the roles & responsibilities of the BA and the Asst. BA. Per examination of Board Minutes prior to the Conference date, the BA and the Asst. BA were approved to attend this conference by the Board. Based on PO documentation, it is unclear as to how many people stayed in this hotel room.	All information was provided to auditors regarding this purchase. Costs per person for the hotel were cheaper because of more people staying in one room. The districts saved money due to the sharing of the room.
755	11100022180000	183606		BARNES & NOBLE	638.80	677.60	Vocabulary Books / Patten School		✓		PO is for 40 vocabulary instruction books. The amount disbursed differs the PO due to differences in Shipping & Handling Charges. This purchase is educationally beneficial to district students.	

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756	151000240800000	69106		BONAO RESTAURANT	656.25	218.75	Meals		✓		PO is for student lunches provided for the Summer School Extended- Year Program. The PO was created for \$218.75 / day for 3 days of lunch to be provided. Written document from the office from the Dr. Herbert N. Richardson 21st Century School addressed to vendor requests for 3 days of meals at \$218.75 per day for 175 students. Amount per student of \$1.25 / day appears reasonable.	
757	151000240800000	422306		ENCORE PERFORMING ARTS, INC.	725.00	725.00	Two Assemblies		✓		PO for Two Assemblies at Wilentz School entitled "Dr. Think and the Case of the Missing Number" on 2/8/2006. PO states that the performance is attended by all children in grades K-4th at Wilentz School.	
758	111000262800000	811706		FLORENCE LANDSCAPING	180.00	180.00	Grounds Maintenance		✓		PO for Grounds Maintenance for Month of June 2006 at the Admin Building. Amount is not excessive and the maintenance of district property is required by the City of Perth Amboy.	
759	111000221800000	778106		FORDS JEWELERS			Watches	✓			Total of 26 watches ordered costing approximately \$50 / watch. Gifts awarded to Honor Roll Students for Ceremony held on June 6, 2006. The reason for the awards is clearly documented in the PO package. The dollar amount of these watches appears excessive.	Students who make the honor roll for four consecutive years receive a watch at the conclusion of their senior year. The district does not feel that this expense is excessive.
760	111000221800000	89906		FORUM THEATRE	66.00	66.00	Theatre Tickets		✓		PO for 6 Student Tickets to See Beauty & the Beast at Forum Theatre. Each ticket cost \$11.00 and PO package contained detailed documentation provided by participating teacher regarding educational value and the amount is not excessive.	
761	151000218800000	1733205		GLASS GARDENS INC.			Food & Beverage			✓	PO for Construction Industry Visitation and Staff Appreciation Week. Vendor receipt differs from PO amount. Date of receipt is after the occurrence the Construction Industry Visitation stated on invoice. Amount of PO per district personnel of approximately \$8.00 is not excessive and appears reasonable.	There were two separate receipts which were attached to this purchase order. The first receipt dated 1/20/05 was for the Construction Industry Visitation (career day) and the second receipt dated 2/11/05 was for Staff Appreciation Week. These dates are clearly marked on the purchase order and the receipt was not dated after the occurrence of these events. Vendor receipt was for an amount that was more than the purchase order amount, as the difference was paid by teachers responsible for the structuring of these events.
762	151000240800000	373106		HOT BAGEL EXPRESS	440.00	440.00	Food & Beverage			✓	PO for food to be served at a Staff Development Day for 80 district personnel. Food and drink for teacher development day does not provide educational value to students. Amount per person of \$5.50 does not appear excessive. Per inquiry of the Business Administrator, the school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off-site meal breaks.	Food which is purchased for district meetings/workshops/professional development is to maintain the continuity of the workshops. Food is provided through a caterer who has been selected by the business office through a request for quotations at the beginning of the year. Lunch generally consists of sandwiches, cold salads and non-alcoholic beverages.

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763	151000240800000	778506		JOSTENS	508.30	500.00	WLHS Cords		✓		PO for purchase of 50 World Language Honor Society Cords for High School Graduation. Amount per cord of approximately \$10 is not excessive and this purchase is for the acknowledgement of student achievement in world languages.	
764	111000230890000	1769105		JP MORGAN CHASE BANK	10,000.00	10,000.00	Administration Fee / Business Admin			✓	Documentation provided does not provide insight as to what this expenditure relates to. Per inquiry of the BA, this expenditure is related to the debt services that this particular vendor provides to the District. When the District issues bonds to the public in order to fund various projects such administrative debt service fees will arise. Issuing debt is key to enabling the district to fund necessary projects to benefit the school district.	This expense is for the payment of administrative fees relative to the outstanding bonds that have been issued by the district.
765	111000219800000	635206		KEAN UNIVERSITY	300.00	300.00	Registration Fee / Special Services Workshop		✓		PO is for a symposium (Classroom Performance Assessment: A Few Things Done Well) attended by two employees from the Special Services Department within the School District. No invoice from vendor. A handwritten note from Kean University confirms registration. Amount is not excessive and the symposium directly relates to the functions performed by the two attending individuals.	
766	111000223800000	1625805		LEE'S MARKET	385.00	385.00	Food & Beverage			✓	PO for EEO/AA/Anti-Bullying/Anti-Gang Initiative Training Luncheon for 35 staff members. Luncheon cost was \$11 / staff member, so amount does not appear excessive. Per inquiry of the Business Administrator, the school district frequently provides on-site meals to personnel during in-house Personnel Training Days in order to avoid loss of valuable time throughout the day due to time consuming off site meal breaks.	Food which is purchased for district meetings/workshops/professional development is to maintain the continuity of the workshops. Food is provided through a caterer who has been selected by the business office through a request for quotations at the beginning of the year. Lunch generally consists of sandwiches, cold salads and non-alcoholic beverages.
767	151000223800000	1611405		LIBERTY BAGEL CAFE	450.00	450.00	Continental Breakfast; Shull School Principal			✓	Continental Breakfast for 30 participants in a "Math for Understanding" Workshop for 3 days. This constitutes a staff development meeting. Amount per staff member is \$5 / day, which does not appear excessive. Per inquiry of the Business Administrator, the school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off site meal breaks.	Food which is purchased for district meetings/workshops/professional development is to maintain the continuity of the workshops. Food is provided through a caterer who has been selected by the business office through a request for quotations at the beginning of the year. Lunch generally consists of sandwiches, cold salads and non-alcoholic beverages. Breakfast generally consists of bagels, tea, coffee, juice and water.
768	111000213800000	513706		LINCOLN PHARMACY & SURGICAL SUPPLIES	350.00	350.00	Oxygen tank refills / Nurses Offices		✓		5 @ \$70 a piece oxygen tank refills for 5 different schools for Nurses Offices.	
769	151000218800000	641106		LOEW'S CINEPLEX-MENLO PARK MALL	4,108.00	4,515.00	Ultimate Passport Tickets		✓		Per inquiry of the BA, the purchase is for movie tickets for students who are on the honor roll in order to provide an incentive for getting good grades. Amount per ticket of \$6.00 is not excessive, and rewarding students who get good grades appears to have educational value. The amount of PO differs from that paid due to partial amount paid through CK # 88819 (manually written on PO).	

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770	111000221800000	164006		MAJESTIC LANES	60.50	60.50	Summer School Bowling Trip		✓		PO for Summer School Bowling Trip at \$5.50 per student for 11 students. Amount is not excessive and the trip is for the benefit of district students.	
771	111000230890000	420506		MCASA	600.00	600.00	Dues for 05-06 School Year for Superintendent		✓		Dues for the Superintendent for Middlesex County Association of School Administrators. Per analysis of the Superintendent's employment contract with the district, the District must pay these dues for him. Membership in this Association is directly related to the Superintendent's responsibilities within the school district.	
772	111000221800000	164106		MEGA MOVIES	250.00	206.25	Field Trip - Movies			✓	PO states \$206.25, but later manually overwritten for \$250. Contract for Group Admission has a minimum charge for 25 attendees for total of \$250. No Request For Field Trip was completed. Documentation provided does not explain educational value of trip to students.	The trip to the movies was part of the districts summer school program at the Flynn School. Charges associated with this purchase were \$10/pp, not \$8.25 as was originally recorded. The students attended a viewing of Madagascar, which helped with the development of language and social skills (which are address by watching the movie and by the ensuing classroom discussion). The students also discuss the experience of attending the movies (as this is some students first trip out of town or to a movie) and partake in activities such as coloring sheets about the movie, which are turned in as an assignment.
773	111000230890000	1810305		METLIFE INDIVIDUAL LONG-TERM	846.00	846.00	MetLife Individual Long-Term Care Insurance for ditrict employee			✓	Invoice is addressed to the Administrative Assistant to the Superintendent, for the amount of \$1421.75 from MetLife. Purchase order was manually made payable to this employee for the amount of \$846. The original PO had MetLife listed as the vendor. Per examination of this employee's employment contract with the BOE, this employee was entitled to reimbursement for up to \$900 towards the "cost of purchasing a disability insurance policy, or alternatively, at the Employee's option, shall make a contribution of \$900 to a tax deferred annuity program chosen by the Employee". Long-Term Care insurance does not appear to be included within this reimbursement policy. Further analysis is required.	The costs associated with this reimbursement were part of the employment contract for this employee.
774	151000218320000	481306		EDUCATIONAL SERVICES CENTER	\$25,000.00	\$25,000.00	Eight session of SAT preparation classes			✓	The PO for these class are to prepare students for the SAT a standardized test utilized by colleges as an evaluation of students suitable to attend their programs. Due to the lack of information regarding the number of students who attended the courses, we cannot determine if the amount is reasonable.	The SAT classes offered are open to all high school students who take the SAT test. There were over 900 students in the junior and senior class that were affected by this test.
775	151000218320000	1643805		ESLICK ENTERTAINMENT	\$600.00	\$600.00	Three assembly performances on "Dream Success, Fun, Winter Magic and Ventriloquism and Self Esteem" show at the Ceres School on 12/8/2004 for grades K - 4.			✓	The performances are presented to K-4 grades and have an identified theme to promote as indicated by the title.	

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776	151000218320000	600506		YOSI MUSIC LLC	\$1,050.00	\$1,050.00	Four performances of the Character Education Concerts held in February at the Ceres School.			✓	There is no supporting documentation provided to indicate if there is educational value to these performances and what grades levels attended the concerts. As noted on the PO, concerts to highlight School Counseling Week. It appears that the performance was conducted for an event, rather than providing education to students.	The audience is elementary school aged children during Counselors week. During this time, extra emphasis is placed on developing sound, moral character. Individuals from the outside are often brought in to the school as a way to complement the learning process and curriculum of the school.
777	151000218390000	840706		HEROES & COOL KIDS	\$4,500.00	\$4,500.00	PO for Peer Mentoring Program at McGinnis School for 05-06 School Year. Invoice includes curriculum development, honorariums, printed materials, and on-site training.			✓	Invoice states that fees and services includes curriculum development, honorariums, printed materials, and on-site training. No material regarding the Peer Mentoring Program was presented for review to understand the objectives and services. Additionally, on the invoice, it states that 'The eighth grade students will be trained to make three visits to the forth grade classes', which suggests that the beneficiaries are students.	The Peer Mentoring Program is a program that brings high school student athletes to the middle schools and has them work with the middle school students as a peer. The high school students help with homework and any problems that may be facing the younger students. The high school students are mentored by professional athletes and college athletes.
778	111000218390000	159506		THE MCGRAW-HILL COMPANIES	\$69,347.00	\$140,000.00	Spring testing materials and score reporting results for 2005/2006 school year / High School		✓		Purchase is for state required testing material.	
779	111000218390000	648606		RIVERSIDE PUBLISHING CO	\$8,443.08	\$8,380.00	NJ Pass High School Edition 2006. PO includes reusable test booklets, answer booklets, directions for administration for Language Arts and Mathematics grade levels 9/10 and 10/11		✓		The items on the purchase order are utilized to assess students' skills in the Language Arts and Mathematics.	
780	111000218500000	446406		DAHLSTROM & COMPANY, INC.	\$1,080.00	\$1,080.00	The Job Hunting Program / Handbook in both English (400 copies) and Spanish (50 copies) for Career Infusion Program		✓		PO is supported by Career Infusion Program Proposal from the Guidance Department - Career Center. The beneficiaries of this purchase are students of the High School. The proposal details the contents and learning objectives of the Handbook. The handbook is requested in Spanish due to the high population percentage of Spanish speakers in the community of the school.	
781	151000218500000	617006		GLASS GARDENS INC.	\$106.53	\$107.98	Food and beverage for Construction Industry Visitors - 01/26/06 and Staff Appreciation - 02/16/06 / Shull School			✓	PO is for sandwich plates, danish tray, bottled water and other beverages for construction visitors and staff appreciation.	The luncheon was part of career day and staff appreciation day at the Shull School, where members from the construction industry provided knowledge to the students about the different aspects of the construction industry and where the staff was provided with a small luncheon to thank them for all the work that they do throughout the year.
782	151000218500000	741006		MCPSA	\$400.00	\$400.00	MCPSA Outstanding Student Banquet			✓	At a cost of \$50 per person, eight attendees including recipient of the MCPSA Outstanding Student Award from the Perth Amboy High School reserved for the Banquet. The amount for banquet per person appears to be excessive. Two individuals were related to the student receiving the award, however, documentation did not explain the purpose and identify the other participants that attended the event.	Attendance at functions that honor the districts students, by district personnel, provides the students with a sense of importance, the district with a sense of pride and knowledge that what is being taught is recognized and in line with state mandates.

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783	151000218500000	431806		LINDA NAGY	\$199.50	\$199.50	Reimbursement for Professional Development Day / No. 10 School		✓		Vendor invoice and/or registration form to attend the Behaviorally Disordered Youth workshop. Included in the Expense Voucher is request for reimbursement of mileage expense for \$40.50, but there is no documentation as to where the workshop was held. Per examination of documentation provided by the District, this workshop was held in Cherry Hill, NJ. The attendee is part of the Guidance Department at the No. 10 School, it appears from the title of the workshop, that the material covered coincided with her professional development.	
784	151000218500000	685106		PERTH AMBOY DEPARTMENT	\$3,112.00	\$3,112.00	Food and beverage provided by the Perth Amboy Dept. Food & Nutrition Services for various meetings and events			✓	The events in which the food and beverage was prepared for include Career Day (breakfast and lunch), breakfast for 250 employees, Student of the Month, meeting for 15 employees, lunch for 15 students, Teacher's meetings held on various days, breakfast for 10 people, and snacks for 25 people. For the breakfast for 250 employees, the cost per person was \$5.50, which appears to be reasonable. Purpose and description of this breakfast has minimal documentation. Invoices were not provided because food services were prepared internally by the Food Services Department.	Invoices provided to auditors for breakfast for 250 employees. Food which is provided for meetings is to maintain continuity throughout the workshop/training. Breakfasts usually consist of coffee, tea, juice, water and bagels.
785	151000218500000	1938805		PINO'S PIZZA	\$3,751.00	\$3,750.00	Food for 540 attendees at the Honors Banquet Awards / Recognition at end of the school year / Principal / Shull School		✓		In recognition of student achievement, a Honors Banquet Awards was held, with wraps and chips provided to attendees at the event. The cost per person is approximately \$7, which appears reasonable.	
786	111000219390000	635506		PAUL A. ALUSIK	\$500.00	\$500.00	Four sessions of psychotherapy services in the month of December / Special Services / Administrative Headquarters		✓		As per Business Administrator, the recipient of services is a Special Education student and this expenditure is part of his/her IEP.	
787	111000221320000	1842105		ASCD	\$680.00	\$680.00	Registration for conference entitled "Differentiating Instruction and Understanding Design" / High School			✓	Registration is for Supervisor of Language Arts & Social Studies for grades 7 - 12. From the title of the conference, it cannot be determined if conference program matches her professional profile.	Attendance at workshops/conferences/seminars enable staff to update their skills, network with peers, exchange ideas and provide a dialogue for improving instructional and support services. All requests are approved by administrators, are content area related (as applicable), in accordance with board policy, collective bargaining agreements, NCLB guidelines, whole school reform model guidelines and applicable core curriculum content standards. All seminars are approved on MyLearningPlan.com. The conference matches her professional profile.

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788	111000221320000	251106		JANE EDGE	\$1,168.93	\$1,168.93	Reimbursement for Professional Development Days at QUEST Conference in Washington D.C. for 7/6/05 to 7/10/2005 / Shull School			✓	This PO for reimbursement is not supported by details of the Quest conference. However, Board Minutes dated May 5, 2005 indicates that the Board approved the employee of attending the Quest Conference in Washington D.C. at an approximate cost of \$600. It is unclear if this \$600 only includes conference registration or if it is meant to encompass all expenses including lodging and meals. The PO package includes a Perth Amboy Public Schools Expense Voucher filled out by employee and various receipts that support the itemized costs on the voucher (includes mileage, tolls, parking, meals, and lodging). However, the approval for out-of-state conference was not listed on the State Approved Abbott Travel Log.	State Department Approval was not required as conference was within 'Mid-Atlantic Region' radius established by NJDOE. A copy of Assistant Commissioner Gordan MacInnes' memo dated 4/05, detailing that travel within the 'Mid-Atlantic Region' did not require NJDOE approval, was provided to the auditors.
789	111000221320000	478406		MIDDLESEX COUNTY CAP	\$10,830.00	\$10,830.00	PO for services rendered related to Child Assault Prevention for various schools. Invoice includes detailed description of workshops for various young student classes as well as new student workshops.		✓		The Child Assault Prevention project is a statewide prevention program that trains student, parents, and teachers to prevent peer and adult assault and stranger abduction. The training programs include staff in-service, parent programs, and in classroom workshops and collaborates these efforts with the local community groups, school districts, and parent/teacher association.	
790	111000221320000	650206		MUSIC PERFORMANCE TRUST FUND	\$12,550.74	\$12,550.74	Two performances by the Garden State Symphonic Band Concerts at the Shull School and one performance by the Garden State Orchestra Concert at the McGinnis School		✓		The band and orchestra concerts were held to give students exposure to the various kinds of instruments and experience live performances. Supporting documentation includes a memo regarding Garden State Woodwind Quintet Concerts informing them of when, where, and participating schools at each session of the performances.	
791	111000221320000	165406		BRUCE NORMANDIA, ED. D.	\$1,300.00	\$1,300.00	Workshop "Teaching Math for Understanding" presented on 08/25/2005 / Administrative Headquarters			✓	The purchase order does not contain an invoice to support the expenditure. A list of 21 attendees for the Math Workshop was provided, and of the attendees from the Flynn School, personnel are all teachers of various grade levels of the elementary school. The workshop appears to be relevant to their roles.	Attendance at workshops/conferences/seminars enable staff to update their skills, network with peers, exchange ideas and provide a dialogue for improving instructional and support services. All requests are approved by administrators, are content area related (as applicable), in accordance with board policy, collective bargaining agreements, NCLB guidelines, whole school reform model guidelines and applicable core curriculum content standards. All seminars are approved on MyLearningPlan.com.
792	111000221320000	1564805		RUTGERS UNIVERSITY/CMSCE	\$510.00	\$510.00	Three HSPA workshops held in November 2004, December 2004 and January 2005. Registration / High School		✓		Workshops include "Getting Ready for HSPA: Open-Ended Question - Patterns and Algebra", "HSPA: Help Students Pass Assessments and Avoid the SRA Process!", and "Handful of Activities to Help Students Prepare for the Geometry and Measurement Standard on the HSPA". Employee is the Supervisor for Math and Science for grades 7 -12 attending the workshops. From titles of workshop, it appears to be relevant to his role.	

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793	111000221320000	650306		UNITED RHYTHM VISIONS	\$3,500.00	\$3,500.00	One performing assembly of United Rhythms and Visions at the McGinnis School and four workshops with instrumental music students			✓	As per District response, the PO is to introduce students to Latin players performance. It also includes four workshops in which the players work with students to enhance their skills. The assemblies and workshops benefit the students. Invoice or contract were not available.	Per auditors conversation with Director of Art and Music, assemblies are provided for students to introduce them to different musical styles. The performers work with the students and teach them about the instruments and music that they play. The assemblies enhance the students skills and knowledge of music. Director of Art/Music provided additional information to the auditors.
794	151000222300000	1090905		ABC-CLIO, INC.	\$1,297.00	\$1,297.00	One year subscription to Web World Geography, Web State Geography, and Web American History for the McGinnis Middle School Library / Media Specialist		✓		This on-line resource allows students to search through the subject databases to increase their understanding and gain knowledge of current as well as historical events.	
795	151000222300000	552906		DAY ASSOCIATES	\$173.00	\$173.00	On-site repair of HP Laser Jet 8000 printer in HS Library		✓		The invoice details that four pick up rollers were replaced, pick up unit was tested and cleaned. Charges include \$50 for travel, \$75 for labor, and \$48 for parts. Repair is necessary for operations of District.	
796	151000222300000	559406		MACK CAMERA AND VIDEO SERVICE	\$60.00	\$60.00	Repair Califone- 2455AV02; Replace antenna; Clean and demagnetize heads & tape transport / HS AV Dept. / Patten School		✓		As per District response, the item repaired is a boombox radio cd tape deck player. Every teacher has this equipment in their classrooms as part of the "listening center". The repair was due to a broken antennae. The cost of repair appears to be reasonable.	
797	151000222300000	734306		NICHOLS TELEVISION	\$270.00	\$270.00	Repair for two Philips television sets / HS AV Dept. / Wilentz School		✓		Repair is for two television sets located in the High School. Vendor documents indicates the type of television set and parts replaced.	
798	151000222300000	1092205		PROQUEST INFORMATION & LEARNING	\$1,500.00	\$1,500.00	PO for site license to E-library with unlimited and remote access for grades K-12 / Media Specialist / McGinnis School		✓		Provides students with access to reading and learning material through internet.	
799	151000222300000	606506		VIDEO CORP. OF AMERICA	\$1,678.50	\$1,678.50	Repairs to Panasonic AGDS555 Video Deck / PATV 34 / High School			✓	Invoice notes upper drum assy., transport parts kit, rebuild 4 video PCB's. As per District response, repair was for a playback unit for channel 34 on one of the decks that is used. As per District response, the repair was necessary because equipment is outdated and it is more cost effective to repair than to buy new equipment. Documentation provided does not explain the necessity of the purchase	The repair was for a playback unit for channel 34 on one of the decks that is used. The repair was necessary because equipment is outdated and it is more cost effective to repair than to buy new equipment.
800	151000222300000	1714605		VIDEO CORP. OF AMERICA	\$380.00	\$380.00	Repairs to Panasonic AGDS555 Video Deck / PATV 34 / High School			✓	Invoice notes upper drum assy., transport parts kit, rebuild 4 video PCB's. Invoice states that a tape was jammed in the unit and it will not load. A door problem was also noted. The equipment is utilized by Channel 34 in the High School. Documentation provided does not explain the necessity of the purchase.	This was done due to malfunction of TV 34 equipment.

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801	151000222500000	1693505		DEMCO	\$925.33	\$977.82	Books and supplies ordered in December 2004 / Patten School		✓		Purchase order includes titles such as "Libraries Takes Us Far", "Name the State Game", and "Reading is Fundamental Pencils", amongst many others. From the titles, it appears that the purchases benefit students. The order was placed by the Media Specialist for the Library. BID document that was stated on the packing slips were not presented for review. Handwritten request noted on copy of PO to correct the charge code from Object 500 (Other Purchased Services) to 600 (Supplies and Materials). However, this PO still appears under Object 500.	
802	151000222500000	1714405		TELE-MEASUREMENTS INC.	\$2,730.00	\$2,730.00	For repairs to Media Retrieval System in the High School, Shull School, and Patten School		✓		Invoice details indicate that labor amounts to \$2640 and mileage expenses amount to \$90. The Media Retrieval System is an on-demand television system in the High School, Shull School, and Patten School, that offers students broader education. Repairs were necessary for its operation in the schools.	
803	111000230331000	712906		COMMISSIONER EILEEN M. FOLEY, ESQ	\$550.00	\$550.00	Legal services ordered by the court to examine and appraise property in connection with BOARD OF EDUCATION OF THE CITY OF PERTH AMBOY v. RALPH HOPPING and CITY OF PERTH AMBOY		✓		The legal services to examine and appraise property was ordered by the court. Therefore it is a necessary expenditure. The PO is supported by Ordering Fixing Compensation of Commissioners.	
804	111000230331000	672806		ROBERT P. MARTINEZ, ESQ.	\$14,404.26	\$14,404.26	Legal services rendered for the period 01/01/2006 - 01/31/2006, including itemized costs.		✓		The PO is supported by contract with vendor for the 2005/06 school year. Services rendered include Consultation and Advise, Contract Review, Personnel and Labor Matters, Special Education Matters, Students Matters, Tort Claims, and under Itemized Costs and Expenditures are mileage and shipping costs. For example, for Special Education Matters there was a charge for telephone conferences with an individual regarding autism consultant for BF and review documents regarding same; review relevant sections of NJAC and IDEA regarding issue of service of process in BF litigation. These charges appear to be legal matters of the school.	
805	111000230331000	1632005		ROBERT P. MARTINEZ, ESQ.	\$52,800.83	\$52,800.83	PO for legal services rendered during the period of August 1 - October 31, 2004.		✓		The vendor is the District's Board Attorney. Details of work performed are stated on the invoice and include items such as preparing and attending board meeting and review document file from Special Services, amongst many others. The services appear to be relevant to school legal matters. Contract with vendor for the 2004/05 school year was provided for review, which states the services to be performed and terms of payment.	

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806	111000230331000	786706		SILLS CUMMIS RADIN TISCHMAN	\$1,972.00	\$1,972.00	Legal services rendered for the month of March 2006 in connection with general board advice		✓		Services rendered include preparation of seminar for new teachers; conference call regarding staff seniority issues; review of layoff/tenure issues; meeting with Superintendent and Director of HR; presentation; research regarding FMLA; and review of documents. The services appear to be relevant to legal issues related to the District. PO is supported by the 2005-06 Professional Service Contract between vendor and Perth Amboy Board of Education. Contract states the legal professional services to be performed by vendor and legal fees.	
807	111000230331000	714806		WILENTZ GOLDMAN & SPITZER	\$5,009.03	\$5,009.03	Legal services rendered through 02/28/2006 regarding matter Perth Amboy Board of Education Land Acquisitions		✓		The services related to the PO is detailed on invoice, which includes telephone discussion with a certain individual regarding status of environmental reports, review the Phase II reports, and many others. The work performed does appear to be related to land acquisitions by the District.	
808	111000230331000	1876105		WILENTZ GOLDMAN & SPITZER	\$16,147.70	\$16,147.70	Legal services provided referencing Perth Amboy Bd of Ed Land Acquisitions. Services include various office and telephone conferences, review of documents, preparation of correspondence, research, and reimbursable costs.		✓		The services related to the PO is detailed on invoice, which includes finish drafting of condemnation pleadings, verification of pleadings, review title memo, and many others. The work performed appears to be related to land acquisitions for the District. Include in the PO package for review is a letter from the vendor stating interest in serving as special legal counsel to the Perth Amboy BOE for the 2004-2005 school year and the hourly rate for legal fees.	
809	20455200300000	360506		EDSOLUTION, INC.	\$18,000.00	\$18,000.00	Web-based software development & maintenance and Data Warehousing / Administrative Headquarters			✓	A Professional Services Contract between the vendor and the Perth Amboy School District was provided for review. The services to be performed by the vendor was to provide custom data collection and analysis services for the 2005-2006 school year. The terms of payment stated on the contract agree with the information on the PO. Documentation provided does not explain purpose and necessity of data storage and analysis.	EdSolutions provided required evaluations for certain district programs, such as the Even Start Family Literacy program. Data analysis was performed and the results were submitted to district personnel.
810	111000230339000	244806		GRAPHICOLOR CORP.	\$10,185.00	\$10,185.00	PO for printing of 12,000 copies of the district calendar and parent handbook		✓		District calendars and parent handbooks contain information that is relevant to the school's operations so that parents and staff remain informed and current about the District. At a cost of less than \$1 per copy, the price is not excessive.	
811	111000230339000	1625005		ROSS HABER ASSOCIATES	\$3,850.00	\$3,850.00	Demographic study / Administrative Headquarters		✓		Demographic study which includes a five year enrollment history by district and school, impact of new or planned housing on enrollment, and live birth data. As per Assistant Business Administrator, the study is done to assist the school district to project the number of students, size of school buildings, number of students in each school, long range facility planning, etc.	

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812	20455200300000	360506		CHRISTINE JOHNSON	\$1,200.00	\$1,200.00	"Curriculum Alignment" Workshop / July 8, 2004 / For Directors & Supervisors / Administrative Headquarters			✓	Workshop of "Designing Curricula to Maximize Instructional Effectiveness & Student Achievement" presented by vendor on 07/08/2004 for directors and supervisors. The material presented appears to be relevant to the stated audience. The PO for this workshop is not supported by a vendor invoice. However, there is a memo regarding workshop approval that indicates it has been approved for the said amount of \$1,200.	All workshops are approved in MyLearningPlan.com and reviewed by the Office of the Asst. Superintendent.
813	111000230339000	1513605		JP MORGAN CHASE BANK	\$2,500.00	\$2,500.00	Administration Fee for the period of 08/01/2004 to 07/31/2005 / Administrative Headquarters			✓	According to the list of current bank accounts, JP Morgan Chase Bank is not on the list. Description on invoice reads PERTH AMBOY BOE 1998 COPS. As per inquiry to Business Administrator, this account is utilized for debt services. Documentation provided does not explain purpose, necessity and beneficiary of expense to education.	JPMorgan Chase is on our list of approved banks. They are bank which handles our debt service and this fee is related to their annual administrative charges in fulfilling that function.
814	111000230339000	514706		O'NEILL AND LANG	\$54,500.00	\$54,500.00	Professional services rendered in connection with the audit of financial statement as of June 30, 2005 / Administrative Headquarters			✓	PO is for annual audit of financial statements. As per Business Administrator, the vendor is the District's 18A Auditor. Engagement letter with vendor that states the fees for completion of the audit as \$54,500.	
815	111000230339000	1646505		O'NEILL AND LANG	\$52,000.00	\$52,000.00	PO for professional services rendered for the Audit of the June 30, 2004 financial statements / Administrative Headquarters			✓	PO is for annual audit of financial statements. As per Business Administrator, the vendor is the District's 18A Auditor. Engagement letter for the audit of the Perth Amboy BOE for the 2003 - 2004 school year details the price for completion of the audit as \$52,000.	
816	111000230339000	802306		SHORE POINT ARCHITECTURE, PA	\$3,135.00	\$3,135.00	Long Range Planning Invoice / Administrative Headquarters			✓	PO is for the work of Shore Point Architecture representatives by hours and hourly rate. The vendor is the District's Architect. Every five years the District must submit a long range facilities planning report to the Department. It is required by the State.	
817	111000230339000	1529005		SHORE POINT ARCHITECTURE, PA	\$1,070.00	\$1,070.00	Architect of Record Services / Administrative Headquarters			✓	PO is for Architect of Record Services with the task of evaluation of Potential Sites for Administration Building and Development of Concept Scheme for "Knitting Factory". Contract with vendor for the 2004/2005 school year was presented, stating the Architect of Record services to be performed. Upon examination of hourly rates, invoice is in accordance to terms of the contract.	
818	111000230339000	1824105		SILLS CUMMIS RADIN TISCHMAN	\$7,600.00	\$7,600.00	Legal services rendered through 01/31/2005. This is in regards to the 2004-05 Negotiations - Teachers			✓	Legal services rendered for preparation and discussions related to 04-05 Negotiations - Teachers. Provided for review is the 2004-05 Professional Services Contract between the vendor and the Perth Amboy School District, which states the professional legal services to be performed include participating in collective negotiations with organized employee groups.	

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819	111000230339000	1716405		VITETTA GROUP	\$9,047.12	\$9,047.12	For professionals services rendered from the period of May 2003 to March 2004 in connection with the Five Year Plan Support Services and for architectural and engineering services relating to Architect of Record Services, bus drop-off, Ceres School / Administrative Headquarters.			✓	The documentation provided states that professional services were rendered in relation to Architect of Record Services, bus drop-off, Ceres School and the Five Year Plan Support Services. As per Business Administrator, the vendor was responsible for the Five Year Plan from 2000 - 2005, which is required by the State. The invoices indicate that the services are rendered in the 03/04 school year, but the purchase order and payment were completed in the 04/05 school year. Due to inconsistency regarding timing of invoice and purchase order, the expenditure is questionable.	Vitetta was responsible for the five year plan from 2000-2005, which is required by the state, and was involved in the other activities mentioned.
820	111000230340000	1514105		THE BARGE RESTAURANT	\$750.00	\$750.00	PO for 120 people on 08/24/2004 for the purpose of Mentor/Protégé Luncheon.			✓	As per Business Administrator, new teachers are always assigned a mentor and the purpose of the luncheon was to introduce them to their new mentors. For a luncheon with 120 attendees, the cost per person would be \$6.25. The price appears to be reasonable. However, food expenditures are not necessary for the purpose or agenda of the event. The learning plan roster indicates that there were 112 people enrolled in this event and also states its goals, objectives, and purpose.	New teachers are always assigned a mentor and the purpose of the luncheon was to introduce them to their new mentors.
821	111000230340000	359606		BIO-REFERENCE LABORATORIES	\$7,040.00	\$10,000.00	Employee Drug/Alcohol Screenings for the 2005/2006 school year / Business Office / Administrative Headquarters			✓	This PO is for drug and alcohol screenings which is required by law before employment. For the month of August, of the persons were listed on the invoice who participated in these tests. It was noted that many are current employees where the dates of screening were conducted before dates of employment.	
822	111000230340000	402006		FRONTLINE PLACEMENT TECH, INC.	\$24,359.85	\$26,000.00	Automated Educational Substitute Operator for 07/01/05 - 06/30/06 / Administrative Headquarters			✓	This PO is for utilization of the Automated Educational Substitute Operator system. The district utilizes this system to manage teacher and substitute attendance. Included in PO package is the School District Agreement Outline with Aesop signed by the Business Administrator. It estimates the monthly cost to be \$1,660 but fluctuates based on the average number of staff per month. January invoice was available for review.	
823	111000230340000	484906		ROSS HABER ASSOCIATES	\$4,975.00	\$4,975.00	Redistricting Studies / Administrative Headquarters			✓	PO is for redistricting studies. As per Business Administrator, the study is to show where a line will be drawn to delineate the boundaries of the District performed by the district demographer. There is no contract with vendor provided for review. Documentation provided does not explain purpose, necessity and beneficiary of expense to education.	The study is to show where the line will be drawn to delineate the boundaries of the district by the district demographer.
824	111000230340000	577306		JAMES P. LAMPRIKAKOS, M.D.	\$1,600.00	\$1,600.00	Employee physicals			✓	Thirty three employee names noted on the vouchers. However, at a cost of \$50 per physical examination that should amount to \$1650 and not the payment amount of \$1600. No invoice was presented with the PO. As per Business Administrator, every new employee must complete a physical examination.	Every new employee must complete a physical examination when they are hired.

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825	111000230340000	1770705		LEE'S MARKET	\$412.50	\$412.50	Luncheon on 01/26/05 and 01/27/05 for I R & S Training / Administrative Headquarters			✓	This item may be improperly coded, as Object code 340 is for Purchased Technical Services. Supporting documentation does not include a description of I R & S Training, program, or agenda. There is no list of who the attendees are nor the number of attendees who participated. Per inquiry of Business Administrator, the school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off-site meal breaks.	The district provides food so as to keep staff in the building as opposed to an "open lunch break" and enable a "working lunch". This facilitates discussions and promotes efficiency.
826	111000230340000	97406		MYLEARNINGPLAN.COM	\$16,900.00	\$16,900.00	Licensed access and use of MyLearningPlan.com / Administrative Headquarters		✓		This purchase order is for MyLearningPlan.com, a web-based professional development management system for 880 instructional users and 370 non-instructional users for the 2005/2006 school year	
827	111000230340000	1513905		PUBLIC RESOURCES, INC.	\$750.00	\$750.00	Arbitrage Rebate calculations fee / Administrative Headquarters		✓		PO for services rendered in connection with Arbitrage Rebate calculations and related report for the 1994 School Bonds. The PO is supported by proposal from vendor which details the work needed to be performed. As per Business Administrator Arbitrage is required to be repaid to keep in compliance with the government.	
828	111000230340000	1816505		SYSTEMS 3000	\$17,500.00	\$17,500.00	PO is for Visual Personnel W/3 On-site Training.			✓	Contract with vendor regarding Systems 3000 has not been provided for review. No evidence was presented to support that the actual session did take place and that there were staff members who would normally utilize this application attended the training sessions. In addition, it is not known if the budget for this purchase was approved.	The training took place in the administration building and was attended by all members of payroll and human resources. If no training were provided, we would not have had a payroll processed; the training happened, was approved and budgeted for.
829	111000291270000	493206		VISION SERVICE PLAN	\$241,293.43	\$430,000.00	Vision plan		✓		This is part of the employee medical benefits that is not bid out. PO package includes all invoices for September 2005 through June 2006.	
830	111000230340000	1376705		WOODBRIIDGE DELI & CATERING	\$1,275.00	\$1,275.00	Luncheon for New Staff In- Service on 08/27/2004 / Administrative Headquarters			✓	The PO seems to have been incorrectly entered into Object 340 which is for Purchased Technical Services. As per, Business Administrator, new staff in service is a one week long event in which they get trained and shown around the District's buildings. Lunch is served during one day. The school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off-site meal breaks. Learning plan roster indicates that there were 112 persons who enrolled for the New Staff In-Service event from 08/23/04 - 08/27/04. The cost of lunch would be approximately \$11 per person. The amount does not appear to be excessive.	New staff in-service is a one week long event in which the new staff receive training and are shown around the district. Lunch is served on only one day.
831	111000230530000	1096905		ACC BUSINESS	\$10,779.56	\$18,000.00	Long distance telephone service for the 2004/2005 school year for the period July 2004 through June 2005 / High School		✓		The purchase order of long distance telephone service for the High School is supported by two periods of invoices from the vendor. There is no contract with vendor; the school is billed by month to month according to usage of services.	

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832	111000230530000	1098405		AVAYA, INC.	\$68,188.14	\$68,400.00	Telephone support and maintenance on District telephone systems, including Merlin system at T.M. Peterson School and #7 School for the period July 1, 2004 through June 30, 2005.			✓	The purchase is for telephone support and maintenance on the district telephone systems. As per District response, there are approximately 1500 telephones connected throughout the District on a completely private phone system. The Merlin system was an older system and was connected as well. Only one of the multiple invoices for the 12 month period was presented for review. State contract ID #A42285 referenced on PO was not provided to support purchase. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended overtime.	There are nearly 1500 telephones connected throughout the District on a completely private phone system. The Merlin system was an older system and was connected as well. Support and maintenance are vital components of the phone system. Items with a state contract number can be found on the on-line at the state's website.
833	111000230530000	365106		CTC COMMUNICATIONS CORP.	\$1,076.03	\$18,000.00	Long distance telephone service at the Administrative Headquarters.		✓		Long distance telephone service for the 2005/2006 school year for the period July 2005 through June 2006 at the Administrative Headquarters. The maximum monthly average is expected to be \$1500. The PO is supported by invoices.	
834	111000230530000	469206		NEXTEL COMMUNICATIONS	\$23,014.68	\$21,074.96	For 10 months of recurring cellular and wireless data access charge at an estimate of \$2000 per month. PO also includes equipment and retail purchases for \$1074.96.			✓	Only one invoice was presented for review. Equipment and retail charges included on Nextel invoice includes 10 Blackberries, 15 Holsters, and 35 cellular phones kits. As per Business Administrator, the equipment purchase is for Administrators, Maintenance department personnel, head custodians, technicians, and bus drivers. This is so that they would be able to contact the District and outside lines, as in emergency 911, when necessary. Also, included in PO package is listing of all devices with phone numbers and the department or position that received the equipment. Individual names of personnel were not provided, and as such further analysis is necessary. Differences in PO amount and payments is due to use of estimates of monthly service charges when originating the purchase order.	Only one invoice was asked for and selected. The equipment is for administrators, maintenance department personnel, head custodians, technicians and bus drivers. The purpose is to enable these individuals to contact the district and outside lines, such as 911, in the event of an emergency.
835	111000230530000	1382905		P S E & G	\$11,156.42	\$11,156.42	Annual Pole and Conduit usage fees for the District's Fiber Wide Area Network for the period from 07/1/2004 to 06/30/2005.		✓		The vendor is provide of utility services. The PO is for a fiber optic network for communication purposes. The supporting documentation presented include Exhibit A to the Pole Cable Attachment License, but this is for period covered 07/01/2003 - 07/01/2004 and in the amount of \$7650, which is different from the amount on the vendor invoice (\$8283.42) for pole rental yearly charges. Also included was Exhibit A to the Underground Cable Attachment License for the period covered 07/01/2004 - 07/01/2005, but the amount shown here is \$2652, which is also different from the amount shown on vendor invoice for \$2873 for duct rental yearly charges. The charges are ordinary expenses that support the operations of the District.	
836	111000230530000	65006		PITNEY BOWES INC.	\$783.00	\$768.00	PO for the rental of Intellink with postage by phone and reset charges for 2005/2006 school year / Administrative Headquarters		✓		The purchase order is for rental of postal security device with intellink interface service. Postage meters and equipment are necessary to support the operations of the school district. The PO references four quarters of payments.	

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837	111000230530000	165006		U.S. POSTAL SERVICE- PERTH AMBOY OFFICE	\$50,000.00	\$50,000.00	Replenish Permit #451/Bulk Mail		✓		The PO is for replenishment of mail system for bulk mail. It is necessary expenditure of day to day operations of the School District. Three receipts in the amount of \$10,000, \$15,000, and \$25,000 were all received from the district and appeared reasonable.	
838	111000230530000	165106		UNITED STATES POSTAL SERVICE	\$50,000.00	\$50,000.00	Replenish postage meter for the 2005/2006 school year			✓	PO is for replenishment of postage meter, which is an expenditure that is part of day to day operations of the School District. The district utilizes a computerized postage replenishment system, therefore no invoices are available.	The postage meter is for district mailings and is replenished as needed.
839	111000230530000	245306		VERIZON CABS	\$3,871.49	\$4,644.00	T1 Point-to-Point Leased Circuit for School #7 for the period 7/1/05 - 06/30/06		✓		This PO is for leasing of circuit for connection from a LAN directly to an Internet Network. The amount of the PO is an annual fee. As per District response, this is a month to month service leasing for a T1 line that connects the No.7 school to the network between the No. 7 School and the High School. Invoices were provided for review and appeared reasonable.	
840	111000230530000	397706		VERIZON	\$22,029.12	\$25,500.00	25mb ATM Leased Circuit for ISP & ITV services for July 1, 2005 to June 30, 2006 / Administrative Headquarters			✓	The PO is for leased circuit for ISP & ITV services. Internet Service Provider (ISP) and ITV (Interactive Television) are utilized for internet access and video conferencing within the School District. ISP charges appear to be reasonable charges to the District for internet activity services. Documentation provided does not explain purpose and necessity of ITV charges to education. Further, invoices supporting PO lack sufficient information that details what charges are for and the coverage area in terms of which schools are receiving services.	Interactive television is used in the classroom by teachers to access various educational programs for use by the students.
841	111000219800000	711406		MIDDLESEX COUNTY COLLEGE	\$30.00	\$30.00	Registration for Workshop / Special Services / Administrative Headquarters		✓		PO for registration for workshop entitled "Tourette Syndrome and Asperger's Disorder". Amount is reasonable and workshop represents important issues for Special Services. As the attendee is a School Psychologist, the material presented at the workshop is relevant to his professional development.	
842	151000240800000	765706		MILLER'S RENTALS	\$3,344.69	\$3,230.00	Folding Chairs / High School		✓		Rental of 1800 folding chairs for graduation at the High School and McGinnis School. The timing of the purchase order was initiated in May, which appears to be reasonable time for planning out the event. As the student population in the High School is approximately 2000 (grades 9-12) and the McGinnis School is approximately 1500 (grades 7-8), the number of chairs rented seems to be appropriate to the proportional amount of graduating seniors and their guests.	
843	111000221800000	778306		MONOGRAM CENTER	\$2,453.75	\$2,453.75	Name embroidered polo shirts and jackets as gifts for Honor Roll Students presented at a ceremony held on 06/06/2006.			✓	The Honor Roll Students were awarded name embroidered polo shirts, at a cost of \$16.75 for ladies and \$14.25 for men's, or Jackets at a cost of \$29.50. The amounts per awards appear to be excessive.	Students who make the honor roll receive the items mentioned at the annual awards ceremony. The district does not feel this is excessive.
844	151000240800000	1842405		MOSCATO'S PIZZA	\$85.00	\$85.00	Pizza and beverages / Shull School		✓		Purchase order notes Principal's Reading Challenge Reward. As per District response, it is an incentive program for the students and the amount of the purchase does not appear to be excessive.	

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845	111000221800000	660606		NAEIR	\$287.43	\$287.43	Shipping and handling charges for New Year 2006 Catalog / E. Cruz - School Store / High School			✓	The invoice states "New Year 2006 Catalog - Shipping Charges from Galesburg" for \$188.43 and "New Year 2006 Catalog - Handling Charges" for \$99.00. The catalog appears to be free. Catalogue was presented for review. Upon examination of the catalogue, it contains various office supplies, maintenance equipment, and educational items. As per Business Administrator, being a member of the consortium allows them to purchase items at lower prices. The shipping and handling charges for a catalogue appears to be excessive. Further analysis would be needed to determine if this a cost required to be in the consortium and whether it is worthwhile for the school to participate in the consortium.	Per auditors discussion with the Business Administrator, the district is a member of the consortium which allows the district to purchase items from the company at lower prices. Items purchased are for the school store and sold to students and staff members. The school store is operated by students, under the supervision of teachers. This experience provides the students with working knowledge of the retail industry.
846	111000251890000	639706		NOWDOCS INTERNATIONAL	\$200.00	\$200.00	Update Flash file program for signatures. Services include digitize and store signature and Flash DIMM programming.		✓		Electronic signatures are used on all bill list checks and payroll checks. Expense is necessary for operations of District.	
847	111000270890000	546506		OCCUPATIONAL HEALTH CENTERS	\$22.00	\$22.00	Bus driver drug test		✓		Drug screen test are required for bus drivers.	
848	154011008000000	601906		PATHMARK STORES, INC.	\$183.28	\$260.00	Various food, beverage, and snack items for ESAC MTG - 01/30/06, Home School Connection - 01/20/06, and Guidance Counselor Week - 02/06/06 held at the Flynn School.	✓			Grocery items are snacks and beverages for ESAC meeting. Documentation provided does not indicate the number of people attending the meeting, therefore we cannot determine the reasonableness of amount of expenditure. Further analysis is necessary.	Every elementary school principal and vice principal attends ESAC monthly meetings along with central administration. The refreshments cited were not all consumed at one meeting.
849	111000221800000	1941505		PETRICK'S FLOWERS			Flowers	✓			Documentation provided does not explain purpose, necessity and beneficiary of expense to education.	Floral arrangements were for the auditorium of both schools which held staff assemblies marking the first day back to school.
850	151000240800000	119006		POSITIVE PROMOTIONS, INC.	\$437.56	\$439.56	Various vinyl banners with printed messages / High School		✓		The vinyl banners have message regarding treat others, believe, achieve, succeed, and character. These banners appear to reinforce positive attitude in an educational environment.	
851	151000240800000	1551805		PUSHCART PLAYERS	\$1,750.00	\$1,750.00	Two assemblies of "Stone Soup... and Other Stories"		✓		The two assemblies were held at the Wilentz School on 11/15/2004 for grades K - 4. The purchase is for the benefit of students and the subject matter presented appears to be appropriate for elementary school aged children.	
852	111000221800000	807706		RAFAEL NUNEZ	\$445.49	\$445.49	Reimbursement for mileage from 11/30/2006 to 06/07/2006		✓		Personnel is a community agent who is part of the Special Services Department. The documentation lists travel from and to locations, but does not specify reasons for each trip. As part of the personnel's role of community agent, he travels to district locations to perform checks on students.	
853	111000221800000	1554205		RARITAN BAY MEDICAL CENTER	\$363.00	\$363.00	PO for Healthcare Provider Course Cards and Books / Administrative Headquarters			✓	Documentation provided does not explain purpose, necessity and beneficiary of expense to education.	These are cards for employees who voluntarily take and pass a CPR course in the district.

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854	111000230890000	381506		RARITAN YACHT CLUB	\$1,419.60	\$1,247.50	PO for room rental, continental breakfast, and hot luncheon buffet for Principals, Vice-Principals, Supervisors and Directors Meeting on August 30, 2005.	✓			The PO is for breakfast and lunch at the Raritan Yacht Club for 50 attendees at a cost of approximately \$23 per person and for room rental of \$100. The vendor bill attached as supporting document includes an additional \$172.10, with no description; this amount was not contemplated in the PO. As per Superintendent, it was recommended that the site would provide a better atmosphere than the usual school locations where they hold their monthly meetings. This meeting was held to go over with Principals, Vice-Principals, and Supervisors expectations, goals, initiatives, and problems in the various schools of the District. Other supporting documentation includes Administrative Meeting Agenda and Sign-In Sheet. This is non-essential as the amount per person appears to be excessive.	The initial administrative meeting in years 2004 and 2005 was held off site at a city restaurant in order to acknowledge the professionalism of the administrative team. Meetings were held with the full knowledge of the board.
855	111000251890000	1943605		RICHARD GROBELNY			Expense Reimbursement for NJASBO / Administrative Headquarters			✓	PO for expense reimbursement for May 2005 NJASBO convention - hotel charges @ Bally's in Atlantic City @ \$130 / night state fee. Hotel Charge appears reasonable and the convention covers material relevant to the Assistant Business Administrator. The Board Minutes dated April 14, 2005 indicates Board Approval to attend the NJASBO Workshop at a cost not to exceed \$750. Due to insufficient information from the documentation provided regarding the duration of the conference, it cannot be determined as to whether two nights stay at the hotel is appropriate.	The conference schedule of days, activities and conferences was submitted to the auditors. It was for a three day convention. The attendee only stayed for two days and was below the approved cost to attend.
856	111000221800000	825806		RICHARD RIVERA			Mileage reimbursement for the period 12/05 - 06/06.		✓		PO for reimbursement of expenses related to daily travel from school to school for December 2005 - June 2006. Supporting documentation includes detailed listing of miles traveled between schools for each day traveling, but does not specify reasons for each trip. As part of the personnel's role as community agent, he is required to travel between schools.	
857	151000240800000	1551905		SADECKY'S PUPPETS	\$850.00	\$850.00	Two assembly puppetry performances on the subject of George Washington. Performance held on 2/28/05 for grades K-4.		✓		Puppeters performed two assemblies entitled: Being George Washington. Material presented appears to be educational. Amount per student appears to be reasonable.	
858	111000230890000	1727805		SEABRA'S ARMORY RESTAURANT, INC.	\$2,011.35	\$2,116.31	Breakfast and lunch for Perth Amboy Public Schools principals, supervisors, and directors meeting held on 8/31/2004 / Superintendent / Administrative Headquarters	✓			The event is an administrative team meeting for all Administrators. Contents of the meeting include plans for the year on how to run district, concerns, and ideas. Every principal, director, supervisor and administrator, with a total of 53 persons attended. The price per person of \$33 for both Breakfast and Lunch seems to be excessive.	The initial administrative meeting in years 2004 and 2005 was held off site at a city restaurant in order to acknowledge the professionalism of the administrative team. Meetings were held with the full knowledge of the board.
859	111000221800000	778406		STUMPS	\$731.65	\$731.65	Silver reflections key tag for gifts to Honor Roll Students presented at a ceremony held on 06/06/2006.		✓		Honor Roll Students were awarded silver reflections key tags. The cost of each unit key tag is \$3.89. The amount appears to be reasonable as an award or incentive to students.	

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860	111000230890000	735106		SUSAN KEATING	\$900.00	\$900.00	MetLife Individual Long-Term Care Insurance for period 09/22/2005 - 03/21/2006			✓	PO is a reimbursement to district employee for her payment of \$1421.75 to MetLife Individual Long Term Care Insurance Program. Copy of the MetLife invoice submitted is addressed to this employee with a copy of a check payment from the employee to MetLife. On the invoice, the period covered was 03/22/05 - 09/21/05, but was manually overwritten to reflect 09/22/05 - 03/21/06. The payment due date was 03/22/05 and was manually overwritten to reflect 09/22/05. Per examination of this employee's employment contract with the BOE, this employee was entitled to reimbursement for up to \$900 towards the "cost of purchasing a disability insurance policy, or alternatively, at the Employee's option, shall make a contribution of \$900 to a tax deferred annuity program chosen by the Employee". Long-Term Care insurance does not appear to be included within this reimbursement policy. Further analysis is required.	The costs associated with this reimbursement were part of the employment contract for this employee.
861	111000230890000	1784505		THE BANK OF NEW YORK	\$1,090.00	\$1,090.00	Administration fee for the period of 02/01/2005 to 01/31/2006 is \$1000 and additional charge of out of pocket expense of \$90 for Account: Perth Amboy City Board of Education 1998 Refunding Escrow for Series 1994 School Bond / Administrative Headquarters			✓	This account with Bank of NY is part of the bank accounts list provided. As per Business Administrator, the expenditure is an administrative fee for bond issuance. The \$90 out of pocket expense on invoice is not explained for. Documentation provided does not explain purpose and necessity of expense.	The expenditure is for the administrative fee of a bond issuance. The \$90 out of pocket fee is for mailing, copying and recording charges.
862	111000223800000	1590905		THE BARGE RESTAURANT	\$420.00	\$420.00	PO is for luncheon for 35 staff members in connection with EEO/AA/Anti-Bullying/Anti-Gang Workshops for a period of 2 days / Administrative Headquarters			✓	The workshop was held to teach 35 attendees how to deal with kids and gangs. The cost per person for lunch is \$6 for each day. The PO package includes training program schedule; letter from a law office that includes detail description scope of training, curriculum, duration, and budget; list of 33 attendees for day 1 and 26 attendees for day 2.	The school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off-site meal breaks.
863	111000219800000	460706		THE BOGGS CENTER-UAP	\$88.00	\$88.00	Registration fee for two day training session for Functional Assessment and Behavior Intervention Planning for four attendees / Special Services / Administrative Headquarters			✓	The PO for registration fee is supported by Functional Assessment and Behavior Intervention Planning For Child Study Teams Registration Form, with all attendees' names listed; Letter from the Robert Wood Johnson Medical School describing the workshop objectives, dates, and fees; Certificate of Attendance for three of the four attendees and a completed activities list portfolio from the fourth individual's learning plan for this event. The individuals are part of the Shull and McGinnis School Child Study Team.	
864	111000223800000	348906		THE MCGRAW-HILL COMPANIES	\$567.40	\$578.67	Scoring for 2005 TerraNova and Report Generator using TerraNova / Shull School			✓	Test scoring and report is necessary for student assessment.	
865	111000230890000	1569405		THE VARIABLE ANNUITY LIFE	\$825.00	\$825.00	PO is for the Portfolio Director Fixed and Variable Annuity Application. Voucher states annuity 03/04, referencing name of the Administrative Assistant to the Superintendent.			✓	The Employment Contract between the Perth Amboy Board of Education and Administrative Assistant to the Superintendent, states that the Board, at the Employee's option, shall make a contribution to a tax deferred annuity program chosen by the Employee. Per examination of the employment contract for the 03/04 school year, the amount of the contribution is in accordance with agreement.	

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866	111000221800000	1711505		TWIN OAKS CATERERS	\$478.00	\$298.75	Luncheon held at the Administration Building for Language Arts Articulation Workshop on 01/19/2005			✓	Luncheon is for the Language Arts Articulation Workshop. Initially, the PO was made out to include only 25 members in the Administration Building. An additional 15 other staff members were included, but it is unclear whether there was approval for the add on. Cost per person is of \$11.95. Per inquiry of Business Administrator, the school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off-site meal breaks. Other supporting documentation include workshop sign in sheet and agenda. The subject matter presented appears to be appropriate material concerning the roles of the attendees.	The school district frequently provides on-site meals to personnel during in-house Personal Development Days in order to avoid loss of valuable time throughout the day due to time consuming off-site meal breaks.
867	111000262800000	413406		UMDNJ-SPH	\$300.00	\$300.00	Annual Asbestos Refresher Courses held on 10/14/05 - Management Planner Refresher; Inspection Refresher.		✓		Part of the Director of Buildings and Grounds responsibilities is to deal with situations or questions regarding asbestos. The attendance at both courses is relevant to his role.	
868	151000240800000	1907705		UNITED SKATES OF AMERICA(NO)	\$11,930.00	\$10,500.00	Project Graduation / High School	✓			PO is for admissions, skate rentals, use of skating rink premises, dinner, and breakfast for a private party with 300 expected attendees. The voucher and Skating Service Agreement notes that this is for Project Graduation on 06/27/2005. As per Business Administrator, most of the expense is paid by the Board of Education. This expenditure is made as an award to the students for graduation. The discrepancy in PO and payment amounts needs further explanation.	Project graduation was explained to the auditors. It is a program to keep students safe on the night of graduation and as a last gathering of classmates. These types of programs are common in non-Abbott districts as well. Project Graduation has been supported by the Perth Amboy BOE for years. This activity provides a supervised graduation celebration for the students following the ceremony. Students are transported to and from the activity which takes place all night and is chaperoned by volunteers. There has not been a single student fatality since Project Graduation has been instituted.
869	151000222800000	1783905		VIDEO CORP. OF AMERICA	\$1,789.50	\$1,798.50	Repairs to Panasonic Video Deck AGD555 / PATV 34 / High School			✓	As per District response, equipment is utilized for the Channel 34 community access public channel located in the High School. The PO documentation states that the equipment needed the repairs as stated on the quote. Channel 34 is used for the benefit of district personnel, students, and the public.	Per auditors discussion with the Director of IT, this purchase was for the repair of a video deck that is used for Channel 34 - the district's public access tv station.
870	111000223800000	674006		VIVIAN C. RODRIGUEZ, PH.D.	\$35.74	\$35.74	Refreshment reimbursement			✓	Reimbursement for refreshments and snacks purchased for Middle Grades 5 -8 Restructuring Committee Meeting on 02/01/2006. Although the purchase is insignificant in terms of amount, the expenditure for snacks and beverages do not directly contribute to education nor does it benefit students.	The district provides food so as to keep staff in the building as opposed to an "open lunch break" and enable a "working lunch". This facilitates discussions and promotes efficiency.

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871	111000223800000	223606		VIVIAN C. RODRIGUEZ, PH.D.	\$845.79	\$845.79	Reimbursement for QUEST Conference in Washington D.C. for 7/6/05 to 7/9/2005 / Administrative Headquarters			✓	The PO is accompanied by various receipts for expenditures and a Perth Amboy Public Schools Expense Voucher. According to the Board Minutes date May 5, 2005, attendee was approved to attend the Quest conference at a cost of no more than \$600. However, the approval for out-of-state conference was not listed on the State Approved Abbott Travel Log. Documentation provided is not clear as to the expenses incurred.	State Department approval was not required as the conference was within the "Mid-Atlantic" region radius established by the NJDOE. A copy Assistant Commissioner Gordon MacInnes' memo of 4/05 detailing travel with the "Mid-Atlantic" region did not require NJDOE approval and was provided to the auditors.
872	111000223800000	361206		VOLLMANN'S FLORIST	\$110.00	\$110.00	Floral arrangements for Staff Development Day / Administrative Headquarters	✓			Baskets of floral arrangements were sent to the McGinnis School and Perth Amboy High School. As per District response, the Assistant Superintendent wanted it on stage for Staff Development Day because of Labor Day and to honor the troops.	Floral arrangements were for the auditorium of both schools which held staff assemblies marking the first day back to school.
873	111000230890000	1990405		WINSTON ADVERTISING AGENCY	\$4,886.60	\$4,886.60	PO for employment advertising		✓		The district placed advertisements in the Newark Star Ledger for various educator positions. The amounts do not appear to be excessive. Employment advertisements in the Newark Star Ledger are one of the methods utilized by the Human Resource Department for recruiting.	
874	111000223800000	361106		WOODBRIIDGE DELI & CATERING	\$1,297.50	\$1,297.50	PO for a "New Staff In-Service Luncheon" on August 26, 2005. PO describes sandwiches, salad, cookies, water, soda, and paper goods / Administrative Headquarters			✓	Timing of purchase is right at the beginning of the year when new staff would be coming into the district. No information regarding the number of staff attending luncheon is provided, so it cannot be determined if the expenditure is excessive or not.	The district provides food so as to keep staff in the building as opposed to an "open lunch break" and enable a "working lunch". This facilitates discussions and promotes efficiency. This meeting was for staff orientation for the new school year.
875	151000240800000	765906		YMCA AT WOODBRIDGE COMMUNITY CENTER	\$5,206.00	\$4,000.00	Reservation of the YMCA Woodbridge Community Center for the Perth Amboy High School Project Graduation held on 06/26/2006	✓			There is no documentation of defining what the Perth Amboy High School Project Graduation is. No invoice supports the PO. There is a contract between YMCA and the High School stating that for groups of 100 participants or larger, the charge is \$19 per student, and the facilities for use at the YMCA. There is no evidence as to the number of students participating. For student activities as such, there is no mention as to whether students paid for their own attendance.	Project graduation was explained to the auditors. It is a program to keep students safe on the night of graduation and as a last gathering of classmates. These types of programs are common in non-Abbott districts as well.
876	151000240800000	753306		ZOLNIER L.L.P.	\$6,437.50	\$5,734.50	PO for diplomas and diploma covers.		✓		Diplomas are inserted in diploma covers and given during graduation. It is recognition and proof that the students completed their course of study. Difference in payment amount and PO amount is due to additional diplomas ordered. There was no indication from the supporting documentation that the additional diplomas ordered were approved.	
877	151000218800000	641106		LOEWS CINEPLEX	\$1,108.00	\$4,515.00	Ultimate Passport Tickets / High School			✓	PO for 15 books of "Ultimate Passport Tickets" to movie theater. As per Business Administrator, the tickets are given to students as incentives. The cost of each ticket is \$6, which does not appear to be excessive. The material presented for review does not contain invoices. No explanation has been provided for the difference in PO and payment amount.	The tickets purchased are given to students as incentives.

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878	111000219800000	744106		MORRIS UNION JOINTURE COMMISSION	\$115.00	\$115.00	Registration for the Battelle Developmental Inventory - 2nd Edition Training / Special Services / Administrative Headquarters		✓		Attendee is an employee part of the Perth Amboy School District Special Services Department. The registration is for the Battelle Developmental Inventory Training. Registration form was provided for review which includes information regarding training schedule, overview, and objectives. The course is to introduce professionals to utilize BDI2 for administering and scoring individuals. The subject matter appears to be relevant to the personnel's professional role.	
879	111000262800000	691406		TRUMP TAJ MAHAL	\$224.70	\$224.70	Two nights hotel stay at the Trump Taj Mahal for the Buildings / Grounds Convention Expo in April 2006			✓	As stated in the March 2, 2006 Board Meeting Minutes, Director of Buildings & Grounds, was approved to attend the New Jersey State Buildings and Grounds Conference and Exposition in Atlantic City on April 11 - 12, 2006 at a cost no more than \$500. The expenditure is within approved cost limits. Due to insufficient information in the documentation provided regarding the duration of conference, it cannot be determined if two nights stay at the hotel is appropriate.	This is for a two day conference as detailed in the literature and materials given to the auditors. It was approved by the board and relates directly to the responsibilities of the director of buildings and grounds.
880	151000218800000	689506		MARIA ZAMPELLA	\$139.00	\$139.00	Reimbursement for Professional Development Day		✓		The PO is supplemented by a Perth Amboy Public Schools Expense Voucher submitted by an employee for \$139 for a workshop entitled Creative Approaches. Attendee is a guidance counselor at the McGinnis School. A copy of a Statement of Account with a charge line item of \$139 from the Albert Ellis Institute, New York, NY and a receipt of the same amount were available for review. Additional documentation include brief description of workshop; a Learning Plan, which indicates that the provider of the workshop is the Albert Ellis Institute, goals and objectives, and purpose. The course appears to be relevant to the personnel's role.	
881	111000270890000	762906		NEW JERSEY DIVISION OF MOTOR VEHICLES	\$600.00	\$575.00	Bus Terminal Inspection by NJ Department of Motor Vehicles / Transportation / Administrative Headquarters		✓		PO for scheduled inspections of 23 vehicles at \$25 each. The difference between PO amount and payment is due to one unscheduled inspection at a cost of \$25. Per District response, annual inspection of all vehicles is required by law.	
882	151000222600000	521606		A & E HOME VIDEO	\$639.65	\$608.85	22 Videos / HS AV Dept. / High School			✓	Documentation provided does not explain the purpose and beneficiary of the videos to education. Titles include "Matthew Shephard: Death in the High Desert", "The Andrea Yates Story", and "Murder in Cold Blood", amongst many others. Videos purchased are for the Perth Amboy High School.	Videos purchased are for the high school and are for the media center/language arts classes. Quantities purchased are based on class/teacher needs and are reviewed by purchase order approvers for reasonableness and correlation to core curriculum content standards.

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883	111000221600000	1206605		AAHPERD	\$33.20	\$28.95	PO is for book entitled "Trim Kids".			✓	Documentation provided does not explain the purpose and beneficiary of purchase.	Additional information provided to auditors - this purchase was for a reference book for teachers of physical education. The book provided teachers with ideas on how to get their students more active, to eat healthier and provided students with age appropriate exercises. The book also provided teachers with ideas on how to coach children in well-established behavioral strategies and positive, safe physical activity and weight management choices.
884	151000223600000	331606		AHA! PROCESS,INC.	\$33.50	\$27.00	PO for "Living on a Tightrope: A Survival Handbook for Principals" and notepads / Principal / Flynn School		✓		The PO is for a book entitled Living on a Tightrope: A Survival Handbook for Principals and five notepads. The purchase appears give guidance to principals and therefore related to professional matters.	
885	111000221600000	1915405		ASCD	\$560.54	\$587.24	PO for various instructional material related to building vocabulary.		✓		PO is for two copies of "Building Academic Vocabulary: Teacher's Manual", one copy of "Building Academic Vocabulary: Student Notebook", and one copy of "Building Academic Background Knowledge". Based on the titles of the items ordered, the purchase provides educational and instructional value to teachers.	
886	151000222600000	1578405		B & H PHOTO VIDEO	\$357.45	\$357.45	Tascam CD-A500 CD Player & Auto Rev. Cassette Player for the High School AV Dept.			✓	Documentation provided does not explain the purpose and necessity of purchase. As per District response, equipment is for the High School auditorium sound system to support chorus, band, and annual play. Business Administrator states that the AV Department is constantly replacing its audio and video equipment.	Per auditors discussion with the Director of IT, this purchase was needed to upgrade the high school auditorium sound system. The auditorium sound system is used by the band, chorale, show choir, drama club, for board meetings and for other activities that are housed in the hs auditorium.
887	111000223600000	1648705		BARNES & NOBLE	\$240.00	\$225.00	PO is for 12 copies of "The Literacy Coach's Handbook: a Guide to Research Based Practice" / Patten School		✓		Based on title, handbook appears to provide guidance to instructors regarding literacy.	
888	151000218600000	519206		BAUDVILLE	\$1,438.94	\$1,472.41	Various supplies which include Zip Alls, magnetic notepads, and colored and bordered paper / Guidance Dept. / McGinnis School			✓	Documentation provided does not explain the purpose, necessity and beneficiary of supplies ordered.	Supplies were purchased to create a positive environment in the guidance office for students, parents, community and staff.
889	111000219600000	1249405		BEYOND PLAY	\$147.67	\$145.04	Toys for Special Services department, sent to the Admin. Headquarters			✓	PO is for "Quacky Quacky Ducky", "Penguin Roller Coaster", and "Cow Switch". The purchase does not have supporting documentation regarding its purpose and who the recipient of these toys are. It is also unknown as to why the toys are shipped to the Administrative Headquarters as opposed to the elementary schools.	Items purchased are used by Speech and Language Specialists for speech therapy services. Items were shipped to the Administrative Building, attention of the Special Services Department because that is where the Special Services Department is housed and where the speech therapists report. Documentation regarding the purpose of purchases are not required by statute to be included on the purchase order.

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890	151000218600000	260306		BLUE SKY PUPPET THEATRE	\$18.00	\$18.00	Three Building Bridges CD / Guidance / Flynn School			✓	The purchase is for three copies of the Building Bridges CD. Documentation provided does not explain the purpose and beneficiary of the CDs. Further, there is no invoice that was submitted along with other documentation.	These items were purchased by the guidance office and are used to assist students in learning and respecting differences and similarities in people.
891	151000222600000	370306		BOGEN IMAGING INC.	\$24.61	\$29.16	Parts needed to fix studio tripods / PATV 34 / High School		✓		The purchase order includes double spiral locking levers and bobble levels, utilized to repair studio tripods in the AV Dept of the High School.	
892	151000222600000	145706		BRODART COMPANY	\$334.20	\$411.65	Various supplies for the Library Media Center for the Shull School		✓		The supplies ordered include book supports, Skip Doctor MD Pro Kit, mouse pads, and various other items. These supplies appear to be necessary to support the operations of the Library Media Center.	
893	151000218600000	1283705		CALLOWAY HOUSE INC	\$28.45	\$25.24	This is a supply purchase of a Sort A File Center / Guidance / Patten School		✓		The purchase is a desk file organizer used to assist staff with their day to day activities.	
894	111000219600000	329106		CEC ADVERTISING	\$41.95	\$38.45	PO for book entitled "Teaching Kids with Learning Difficulties in the Regular Classroom" / Special Services / Administrative Headquarters		✓		From the title, the purchase of this book appears to assist and offer guidance to instructors of Special Services.	
895	151000218600000	1191105		CHANNING L BETE CO., INC.	\$1,206.96	\$1,496.60	PO is for educational publication materials for distribution for the Shull School / Counselor / Shull School		✓		PO is for publications entitled "Helping Your Child Learn", "How to Help Your Child Succeed in School", and "You, Your Child, and Homework", amongst others. Titles of the publications appear to be relevant to educating parents on how to help their children succeed in school.	
896	151000222600000	1136405		CHARACTER DEVELOPMENT GROUP	\$299.75	\$299.75	PO is for various children's books / Ceres Library		✓		The children's books are for the Ceres School Library. PO is for titles such as "Bee You Best", "Armadillo Tatteltale", and "A is for Abigail", amongst others. The titles appear to be relevant to learning for young children.	
897	151000222600000	1072205		D & H DISTRIBUTING COMPANY	\$85.95	\$85.95	PO for 3 calculators in relation to BID 05-43 Student Classroom Calculators Supplies for the Ceres School		✓		This PO is for three TI-108 overhead calculator to be used by educators. Per examination of bid #05-43 documentation, this vendor submitted the lowest bid price for this item of \$28.65 / calculator. As such, the amount of this purchase appears reasonable.	
898	111000221600000	553906		DAHLSTROM & COMPANY, INC.	\$75.00	\$75.00	Five Job Search Posters for Career Center		✓		Poster titles include Seven Ways to Get a Job Interview, How to Dress for a Job Interview, Questions to Expect During an Interview, Enthusiasm - The Key to a Great Interview, and Sizing Up a Job Offer. These are all informational displays related to job search. This may be relevant to the Perth Amboy Adult School and possibly the High School.	
899	151000222600000	1091405		DAVIDSON TITLES, INC.	\$1,026.96	\$1,110.66	Books on various subjects for the McGinnis School / Media Specialist		✓		Difference in payment amount and PO amount is due to cancellation of back ordered items. PO is for books such as "Alexander Hamilton", "Uranium and the Rare Earth Metals", and "Your Travel Guide to Colonial America", amongst many others. The titles of the books ordered appear to be appropriate and relevant educational material taught to students attending Middle School.	

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900	151000222600000	227506		DEAN EQUIPMENT & FURNITURE CO., INC.	\$4,102.73	\$4,102.73	PO for one solid oak magazine rack and 10 solid oak chairs			✓	The PO is for a solid oak Brodart Quorum Series Magazine Rack in the amount of \$1080.95 and ten Carver Series Solid Oak Chairs in the amount of \$2648.80. In addition, there is a delivery charge for \$372.98. As per Business Administrator, magazine rack was purchase for media center in school to match furniture. It is large enough to handle volume necessary. No further documentation has been provided for support of expenditure. Although a magazine rack in the Library is useful for displaying the publications, this purchase is excessive in terms of cost for the furniture.	The items purchased were for the Media Center at the Richardson School (school 10). These items are the same style as what was originally purchased for the new school and the magazine racks can handle large volumes of books, magazines, periodicals, etc. The chairs were purchased because the original purchase by the NJSCC did not include enough chairs for the media center.
901	151000222600000	447906		DEMCO	\$2,057.14	\$2,057.14	PO is for various audio equipment including Califone Spirit Listening Centers, Cassette Stereos, CD Boom Boxes, and Players/Recorders / Patten School			✓	Documentation supporting the reason for the purchase, who would be using the equipment, or what educational purpose it would serve was not provided. Quote #X5259280 noted on invoice, but was not presented for review.	Items were purchased by the Educational Media Specialist at the Patten School. These items are part of the school's media center and are utilized by teachers in the classroom, during lessons in the media center or during student performances (both during and after school).
902	151000222600000	1771705		DEMCO	\$5,811.74	\$7,338.28	Various supplies including book supports, sign holders, floor cushions, bean bag chairs, puppets, and other play items. This is for the Media / School Library and is requested by the Media Specialist.			✓	The state contract referenced on PO was not presented for review. There were 288 book supports and 100 sign holders, which appears to be excessive in quantities purchased. Documentation provided does explain purpose, beneficiary and necessity of the purchases of dolls, puppets, and play items. The order was received in May, which is near the end of the school year and indicates that the school children will have limited access until the following school year.	Books and related materials are for the school library. They are used to encourage reading skills and basic language concepts and provide a foundation to later learning. Items under state contract can be found on-line at the state website.
903	151000218600000	1275905		DICK BLICK COMPANY	\$92.22	\$188.99	Various art related supplies / Wilentz School		✓		Items ordered include embroidery needle and scissors, acrylic felt, tracing paper pad, and wiggle eyes, amongst others. Art supplies support Art programs offered to students.	
904	111000252600000	1878305		DYMO CORPORATION	\$120.61	\$118.61	This purchase for LetraTAG Tape / High School			✓	Documentation provided does not explain the purpose and beneficiary of expenditure to education.	
905	111000219600000	604606		DYNAVOX SYSTEMS LLC	\$310.00	\$310.00	Repair of Synavox RA#62454 / Special Services / Administrative Headquarters			✓	The PO states repair of Synavox RA#62454 for K.S., but the invoice states repair and maintenance of Dynavox 3100. The ship to address on the vendor invoice is Jardine Academy in Cranford, NJ and the bill to address is Perth Amboy, Administrative Headquarters. Further documentation included in the PO package are memorandum from Child Study Team regarding the Dynavox is an augmentative communication device for K.S. as a courtesy provided by Cranford Cares for Kids and that repair was necessary; and a New Jersey State Department of Education Mandated "Tuition Contract" Private School for the Disabled between Perth Amboy BOE and Cerebral Palsy League Jardine Academy's Cranford Campus.	
906	111000252600000	791206		ELECTRONIC RISKS CONSULTANTS, INC.	\$212.80	\$212.80	Staples for Savin Copier, Model #4075SP-SR850 / Administrative Headquarters		✓		Supply is utilized in the Administrative Headquarters and is in support of the operations in the District.	

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907	151000218600000	1963705		ELIA'S FLOWERS & GIFTS	\$280.00	\$280.00	The purchase is for corsages and boutonnières to be used during Awards Night / McGinnis School			✓	Documentation provided does not explain beneficiary of corsages and boutonnières. As per Business Administrator, it was probably for the students. At a cost of approximately \$3.00 - 3.50, the price does not appear to be excessive.	Flowers were for the students at the McGinnis School awards night ceremony.
908	111000221600000	543306		EMTEC, INC.	\$1,384.68	\$1,384.68	Purchase for a color inkjet desktop printer and an Optiplex GX280 small minitower Pentium 4 / Administrative Headquarters			✓	Documentation provided does not explain purpose and necessity of purchase of computer equipment. Purchase is for computer equipment and printer to be used by Supervisor of Health and Physical Education. State Contract ID #A81212 was referenced, but has not been presented for review.	This computer equipment is for the supervisor of health and physical education. Her old machine was obsolete and not able to be repaired.
909	111000252600000	1618505		EMTEC, INC.	\$13,102.00	\$13,102.00	Purchase of (200) 40 GB Hard drives. Quote is provided from vendor. PO references State Contract ID#A81212 / High School			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase of computer equipment. State Contract identified on PO has not been provided for review. As per District response, many student stations were 5-6 years old. They required replacement or upgrade of hard drives to elongate their useful life. Funds were not available for new computers.	Per auditors discussion with the Director of IT, this purchase was used to upgrade district computers that were 5-6 years old and still being utilized by the district. With a shortage of funds to purchase new computers, the need to extend the useful life on existing computers was a priority.
910	151000240600000	1154705		EPLUS TECHNOLOGY, INC.	\$1,014.44	\$1,014.44	PO for printing cartridge and photograph paper.			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase. As per District response, purchase is for deskjet printers in the High School main office. It is used to print out images that they capture for Police Chief of Security. Per examination of BID #05-2 documentation, this vendor had the lowest bid prices of multiple vendor bid prices received by the district for these particular items. As such, the dollar amount of this purchase appears reasonable.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. The items purchased were used for the printers in the high school main office for the printing of still images from the school security camera system.
911	151000222600000	1073305		ERIC ARMIN, INC.	\$8,018.60	\$8,018.60	PO for calculators pursuant to BID 05-43 Student Classroom Calculator Supplies/ Ceres School			✓	PO is for 62 (10 pack) TI-108 Student Calculators at a unit price of \$36.40/pack, 46 (10 pack) TI-12 Math Explorer at a unit price of \$121.80/pack, and 3 TI-12 Overhead Calculators at a unit price of \$53.00. The price per calculator does not appear to be excessive. However, the Ceres School is an elementary school with grades K - 4 and has approximately 600 students overall. The total number ordered in this purchase was 1080, not including the overhead calculators utilized by teachers. Per examination of bid documentation, all three types of calculators purchased by the district were for the lowest bid price available. As such, the purchase amount for each calculator appears reasonable.	Quantities purchased are based on class/teacher needs and are reviewed by purchase orders approvers for reasonableness and correlation to the core curriculum standards. Discounts are given for "bulk" purchases, which are purchased when needed to take advantage of all discounts.
912	111000221600000	652306		ETA/CUISENAIRE	\$216.00	\$216.00	1" Grid Graphy Paper on a Roll		✓		PO is for graph paper with one inch grids. It appears to be for instructional use.	
913	151000218600000	160106		FATHER FLANAGAN'S BOYS' HOME	\$54.90	\$53.99	Games for Group I and II for the Shull School / Guidance			✓	The invoice details that one "Games For Group" and one "Games For Group Book 2" was ordered. Documentation provided does not explain purpose, beneficiary and necessity of the games purchased.	Items purchased are used by Guidance and Crisis Counselors for counseling students in IRP. Items provide students with a more relaxed atmosphere in which to discuss their problems. Items directly benefit students.

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914	111000221600000	459906		FERTIG'S	\$414.00	\$414.00	For 60 pairs of girls underwear and 60 pairs of boys underwear		✓		As per Business Administrator, the girls and boys underwear are for student use in case of accidents that occur to kids of young age in the Pre-K and elementary school.	
915	111000218600000	1900505		FORDS JEWELERS	\$809.55	\$809.55	PO for 9 ladies and 6 men's watches given to students who have remained on the honor roll for all 4 years / Guidance / High School	✓			As per Business Administrator, the watches are given as incentives. Cost appears to be excessive as the price is \$51.97 to \$56.97 per item.	Watches are not given to students as incentives. Rather, students who make the honor roll every marking period for 4 consecutive years receive a watch at the conclusion of their senior year. The district does not feel that this is excessive.
916	151000222600000	217806		FOX RIDGE PUBLISHING	\$644.49	\$644.49	Subscription to the New Jersey Studies Weekly for seven instructors for grades 4 for the school year 2005/2006 / Library / Wilentz School		✓		The PO clearly identifies the teachers who requested the publications and it is for students in the grade 4 level. As indicated from the title, the New Jersey Studies Weekly is a publication that appears to have educational value.	
917	151000222600000	1311005		FOX RIDGE PUBLISHING	\$627.75	\$611.01	New Jersey Studies Weekly for Grade 4 use with subscription starting in September / Library / Wilentz School		✓		The PO clearly identifies the teachers who requested the publications and it is for students in the grade 4 level. As indicated from the title, the New Jersey Studies Weekly is a publication that appears to have educational value.	
918	111000221600000	1185405		G. NEIL CORPORATION	\$58.07	\$50.99	PO is for an assortment of balloons and streamers.	✓			Expenditure does not appear to be necessary to education.	Purchase was made for staff appreciation for the nursing and physical education staff throughout the district.
919	151000240600000	1528405		HAMMOND & STEPHENS	\$708.27	\$729.22	Order is for administration supplies which include record books, plan books, and teacher folders / Vice Principal / No. 10 School		✓		Office supplies are ordinary and necessary for operation of school.	
920	151000218600000	1192705		HERBERT L FARKAS COMPANY	\$465.74	\$465.74	PO is for one lateral filing cabinet / Guidance / Shull School		✓		As per Business Administrator, the filing cabinet is for the Guidance Department in support of their operation. The expense for a three door filing cabinet does not appear to be excessive.	
921	151000240600000	375706		HERTZ FURNITURE SYSTEMS CORP.	\$4,160.00	\$4,160.00	Sixteen chairs for conference room at the Edward J Patten School			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase. The amount per chair does not seem to be excessive at \$260 each. PO references state contract #56341, but not provided with supporting documentation. As per Business Administrator, the purchase is made to replace old chairs. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time.	The purchase was made to replace old chairs. Items with a state contract number can be found on-line at the state website.
922	151000240600000	500706		HOT BAGEL EXPRESS	\$40.00	\$40.00	Ten continental breakfasts for Mayor's visit at the Wilentz School on 10/27/05			✓	PO was for ten continental breakfasts for the Mayor's visit that amounts to \$4 per person per breakfast. The amount of the expenditure does not appear to be excessive. However, expenditure does not appear necessary to education.	Refreshments were provided for a meeting hosted by the district for the NJ Joint Committee on the Public Schools. The meeting was attended by Assemblymen Stanley (chairman) and Vas and by superintendents from the 19th legislative district. The topics discussed were the state of education in new jersey and funding for our schools.

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923	151000222600000	1049505		HPI INTERNATIONAL, INC.	\$5,920.80	\$5,920.80	Film and video cassette tapes for the Ceres School Library			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase. The purchase order indicates BID #05-8. Per examination of bid documentation, this vendor had the lowest submitted bid prices for the items purchased. As such, the amount of the purchase appears reasonable.	These items are for the TV34 station located at the Ceres School. Students and staff participate in the TV34 experience.
924	111000221600000	1185505		ILLUSION ENGRAVED	\$2,280.00	\$2,280.00	Track medals and ribbons / Administrative Headquarters		✓		PO is for purchase of track medals and ribbons at prices ranging from \$0.75 to \$4.00 each. The price appears to be reasonable. The purchase was initiated by the Supervisor of Health, Physical Education, and Nurses.	
925	111000221600000	35306		IMPEX MICRO INC.	\$248.70	\$248.70	Ten 100/Spindle CD-Rs		✓		The purchase of recordable cd-r discs. Per inquiry of Director of IT, these discs are used to copy software and other educational materials for district students. Per examination of bid #06-2 Office & Computer Supplies documentation, this vendor had the lowest submitted bid price of all competing vendors for the items purchased with this PO. As such, the purchase amount appears reasonable and is not excessive.	
926	151000222600000	1050305		IMPEX MICRO INC.	\$1,621.44	\$1,621.44	PO for supplies which include batteries, film, surge suppressors, and audio cassette tape. Order was shipped to the Perth Amboy High School / HS AV Dept.			✓	The purchase order indicates BID #05-8. Per examination of bid documentation, this vendor had the lowest submitted bid prices for the items purchased. As such, the amount of the purchase appears reasonable. However, documentation provided does not explain purpose, beneficiary and necessity of purchase.	These items are ordinary supplies and materials used by the high school media center and TV34. Orders are determined by a combination of the director of technology, school media specialist, and school administrator.
927	151000222600000	351206		IRIS-NE	\$3,418.50	\$3,375.00	Lanyard with white letters of Perth Amboy High School / High School		✓		The purchase of lanyard with white lettering of Perth Amboy Public Schools is used for attachment to the identification cards students and staff are required to wear.	
928	151000222600000	1130105		IRIS-NE	\$3,577.85	\$3,536.00	Various supplies utilized for student/staff photo ID cards / High School		✓		The purchase includes white cards, printer ribbons, printer cleaning kit, and vinyl strap clips. These supplies are necessary to create identification cards for students at the High School, McGinnis School, and the Shull School, where students are required to have their ID cards while on the premise.	
929	151000222600000	148106		ISLAND MAGAZINE SERVICE	\$3,382.55	\$3,382.55	Magazines for the Library Media Center at the Shull School		✓		PO references state contract #A40535, but it is not provided with supporting documentation. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are amended over time. The PO is for various magazine subscriptions. From the titles, most of the publications appear to have educational value. Some titles indicate that they are children's knowledge outside of school, fun, hobbies, and other interests.	
930	111000221600000	1594905		J W PEPPER & SON, INC.	\$133.59	\$116.16	Jazz ensemble method books for various musical instruments / High School		✓		The ensemble method books are used as instruction material to teaching music to students.	
931	151000222300000	474806		IRIS-NE	\$244.66	\$180.00	Repair Fargo C25 ID Card printer / HS AV Dept. / High School		✓		PO is for repair of identification card printer at the High School. It is supported by a work order that details the services rendered. The discrepancy in PO and payment amount is due to price of parts not contemplated for in the PO, but that was necessary for the repair.	

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932	111000262300000	476206		AHERA CONSULTANTS INC.	\$720.00	\$720.00	Emergency services for the Peterson School / Director of Buildings & Grounds		✓		The invoice indicates that services pertain to AHERA Accredited Inspector on 09/27/05 and 3 polarized light microscopy rush to laboratory in New York. As per Assistant Business Administrator, the Peterson School is an old building and in one classroom a drop ceiling was being put in and a chunk of rock fell down. A staff thought it may contain asbestos, the room was then sealed, vendor called in to perform test work.	
933	111000262300000	1724605		AHERA CONSULTANTS INC.	\$1,900.00	\$1,900.00	Fee for original inspection reports for each building		✓		The PO is for copies of the original inspection and management plans for the Perth Amboy School District. It is supported by a letter from the vendor dated 01/15/2005 in response to the District's request will charge \$1900 for locating of records and compiling of all paperwork. As per Assistant Business Administrator, the reports on the schools' environmental conditions are required reports to have on hand for inspections.	
934	111000262300000	1768605		BCK CONSTRUCTION	\$4,225.00	\$4,225.00	Salting for the entire district / Director of Buildings & Grounds / Administrative Headquarters		✓		Purchase is for 6.5 hrs of labor at a rate of \$200/hr and 15 tons of salt and sand at \$195/ton. The invoice is dated January 2005, which appears to be a reasonable time requiring these services.	
935	111000262300000	1850405		BIO SHINE	\$374.00	\$374.00	Floor machine repair for the No. 10 School		✓		Expenditure is necessary for the maintenance of the school environment.	
936	111000262300000	442206		CIRCLE DODGE	\$27.00	\$27.00	MV fees			✓	The PO package does not contain information that describes what MV fees are. It cannot be determine if this is a necessary expenditure, how this affects educational value, and who benefits from this purchase. There is no signature on Purchase Order from Business Administrator.	MV fees are Motor Vehicle fees. It is a fee levied by the the State of New Jersey Division of Motor Vehicles and is required when registering vehicles.
937	111000262300000	541806		CIRCUIT LIGHTING, INC.	\$231.95	\$231.95	Stage light fan for the McGinnis School			✓	The purchase includes a fan assembly ENR 24 dimmer rack, and 100ft 5 pin to 5 pin dmx cable. There is no description provided in the information package that brings clarity to what was ordered and how it is used in the McGinnis School.	The item purchased was to keep the stage lights from overheating, circulate the air and to keep the stage area cool.
938	111000262300000	1226605		CROAT & NAP, INC.	\$10,500.00	\$10,500.00	Boiler and Burner Cleaning and Maintenance Service for the 2004-2005 school year		✓		PO is for boiler and burner cleaning and maintenance service which is necessary for proper care of school facilities. The PO is supported by quotes from two vendors and was awarded to the lowest bidder.	
939	111000262300000	1552705		EDISON GLASS	\$239.00	\$239.00	Repairs and part installation at the Ceres School		✓		The PO identifies that there was part installation and repair work done. The supporting documentation states insulated unit repair in room 109 and lexsa installed in the Ceres School. Amount appears to be reasonable.	
940	111000262300000	530106		ELECTRONIC RISKS CONSULTANTS, INC.	\$730.28	\$730.28	Maintenance coverage for payroll printer - PA130		✓		The PO is for maintenance coverage for the payroll printer - PA 130. Equipment is utilized by the Payroll department in the Administrative Headquarters in support of their operations. Maintenance coverage cost appears to be reasonable.	
941	111000262300000	742906		FEDERAL FIRE PROTECTION	\$255.00	\$255.00	Semi-annual service of fire suppression systems at the Perth Amboy High School, the Ceres School, and the McGinnis School		✓		The PO is for semi-annual service of the Kitchen Fire Suppression Systems at the stated schools. Since these three schools contain central kitchens that prepare and cook meals for the school district's lunch program, it is appropriate that service maintenance of fire suppression systems are performed. This is necessary for the safety of students and employees at the schools.	

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942	111000262300000	1375305		GLASSTECH SPECIALISTS, INC.	\$345.00	\$345.00	Repairs to showcase glass at the Perth Amboy High School		✓		The invoice identifies that the showcase glass at the Perth Amboy High School is broken. The cost of repair is \$345. The cost does not appear to be excessive. For the safety of students and employees, the repair is a necessary expenditure.	
943	111000262300000	653306		W.W. GRAINGER, INC.	\$637.66	\$637.66	Unit Heater, Mounting Bracket, and Built In Thermostat for the High School			✓	The information presented is insufficient to determine if the purchase of the equipment is necessary. There is no documentation as to where fixture is located, an identifiable problem, a work order, and the repairs required.	The location is the high school, as the auditors have indicated. All items that were replaced/repared or purchased were done so because the existing items were damaged, broken, malfunctioning, destroyed or beyond repair. In instances of replacement, it was more economical to replace than repair and repair was often not an option.
944	111000262300000	413006		HARTFORD STEAM BOILER INSPECTION	\$1,260.00	\$1,260.00	Boiler Inspections		✓		Boiler inspections performed throughout the school district. It is a necessary part of the repair and maintenance of school buildings.	Athletic equipment/supply needs are determined by the judgement of the athletic director in consultation with the athletic trainer and the various members of the coaching staff.
945	111000262300000	635906		COUNTY OF MIDDLESEX PUBLIC HEALTH DEPT.	\$400.00	\$400.00	Violation of Air Pollution Control Program		✓		The County of Middlesex Public Health Department imposed a violation fee of \$400 for non-compliance of obtaining a NJDEP/BAPC Permit to Install and Certificate to Operate one of the two Weil McLain boilers at the Robert N. Wilentz School. Payment of violation is required by law. The PO is supported by a Notice of Violation/Penalty Assessment #8856 dated June 28, 2005.	
946	111000262300000	477606		N.J. SCHOOL BUILDINGS & GROUNDS ASSOC.	\$300.00	\$300.00	Membership dues to the NJ School Buildings & Grounds Association Central Chapter for Director of Buildings and Grounds for 2005 -2006		✓		The dues for the individual appears to be appropriate because of his role as Director of Buildings & Grounds. Membership is for the District to keep abreast of laws, networking, events, and training.	
947	111000262300000	1376005		SIMPLEXGRINNELL LP	\$3,590.00	\$3,590.00	Fire alarm inspection at the Peterson School and No. 7 School		✓		Fire alarm inspections are necessary maintenance expenditure for the safety of students and employees in the schools. The PO references that the annual fire alarm inspection is in accordance with NFPA 72. The PO is supported by pricing summary for both schools.	
948	111000262300000	400606		STERICYCLE	\$392.88	\$392.88	Medical Waste Pick-Up and Disposal for the 2005-06 School Year		✓		Disposal of medical waste is a necessary expenditure of maintenance and for the safety of inhabitants of the school district. Invoice indicates that it is for 12 locations at a cost of \$32.74 each. The number is appropriate since the District has 14 schools and the amount appears to be reasonable. Proper disposal of medical wastes is also required by law.	
949	111000262300000	507006		TRIMALAWN EQUIPMENT	\$686.01	\$686.01	Servicing of equipment Ventrac 4100 for the High School and Flynn School		✓		The Ventrac 4100 is a tractor designed for front driven attachments. It is utilized in activities such as lawn mowing, moving things, and snow plowing. The PO is supported by two shop receipts that state the services or parts replaced, which include pick up and delivery of equipment, fuel filter, cleaner, spark plug, oil change, filter and hydro oil, and shaft carburetor.	

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950	111000221320000	451706		STAFF DEVELOPMENT FOR EDUCATORS	\$175.00	\$175.00	3rd Annual NJ Conference on Differentiated Instruction for K-8		✓		The PO is for registration to the New Jersey Conference on Differentiated Instruction held on October 13-14, 2005 for the Literacy Coach at the Ceres School. The PO is supported by a registration form to the conference and Certificate of Teacher Training that indicates completion of 5.5 New Jersey Professional Development Hours at the 3rd Annual Differentiated Instruction Conference for New Jersey Teachers.	
951	15402100600000	1673605		GILMAN GEAR	\$237.15	\$297.00	Power Bags / High School		✓		The PO is for 2 Power Bag 25 lbs Model POW25G and 2 Power Bag 50 lbs Model POW50G. These are punching bags purchased by the Athletics Department. It appears to be utilized for the training of students.	
952	15402100600000	558406		JOE ROMER TROPHY SHOP	\$248.00	\$248.00	Trophies and Plaques			✓	Purchase was for 10 individual intramural championship trophies at \$18 each, 1 intramural MVP trophy at \$18 each, and 1 special award tennis plaque at \$50 each for the High School. It appears that the trophies are awarded to students for their excellence in basketball and tennis. The cost of the plaque appears to be excessive.	Athletic equipment/supply needs are determined by the judgement of the athletic director in consultation with the athletic trainer and the various members of the coaching staff.
953	15402100600000	1113305		SCHOOL HEALTH CORPORATION	\$172.85	\$184.82	Athletic Medical Supplies		✓		The PO is for purchase of items such as first aid tape, bee venom cleanser, vista eyeshower - eye wash, eye drops, germicide spray, and antibiotic ointment. The purchases appear to be appropriate for school use in case an individual needs medical care. Per examination of BID #0577 documentation, the district received bid prices for these items from various different vendors. The bid prices submitted by School Health Corporation for these items were the lowest, and as such the dollar amount of this purchase appears reasonable.	
954	15402100600000	1069005		SPORTIME	\$1,729.61	\$1,729.61	Physical Education Supplies / McGinnis School			✓	Purchase includes basketball hoops, hands & feet, hockey pucks, and dyna-band. Per examination of Bid #05-17 documentation, Physical Education Supplies, this vendor had the lowest bid prices for these particular items of all bid prices submitted to the district from various vendors. As such, the dollar amount of this purchase appears reasonable. Documentation related to inventory on hand of equipment as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Athletic equipment/supply needs are determined by the judgement of the athletic director in consultation with the athletic trainer and the various members of the coaching staff.
955	15402100600000	1786405		UCS	\$1,330.00	\$1,330.00	Top Pad for High Jump Landing Area and VTX Velcro System		✓		The purchase for the top pad for high jump landing area and velcro system was placed by the Director of Athletics for the High School. It appears the equipment was to be utilized for sporting activities.	

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956	11150100320000	1627605		MIDDLESEX REGIONAL EDUCATIONAL	\$952.00	\$952.00	Tutoring services / Special Services / Administrative Headquarters		✓		The PO is for tutoring services rendered at vendor facility to three students for the month of September 2004. The rate of each tutoring period is \$34/hour does not appear to be excessive. The invoice identifies that this is for the FY05 Keeps Partial Hospitalization Program. As per District, the names of recipients of service are classified students who are part of the Individualized Educational Program (IEP). Approval forms for all three students for the For KEEPS Children's Acute Partial Hospitalization Program were presented for review.	
957	11150100320000	1993105		THE SCHOOL DISTRICT OF PHILADELPHIA	\$296.46	\$296.46	Tutoring services / Special Services / Administrative Headquarters		✓		Tutoring services for one student for the nine hours (\$32.94/hr). The invoice identifies this as Tuition Due For 1306 Institutions, State Approved 2001-2002 Hospital Homebound Rate Based on 180 Days. As per District, this is part of the student's Individualized Educational Program (IEP).	
958	15190100320000	1241805		ENCORE PERFORMING ARTS, INC.	\$2,225.00	\$2,225.00	Three performances of the "African Tribal Dance" at the Samuel E. Shull School		✓		The PO is supported by signed copy of Performance Agreement by both parties that address the date, time, place, price, and other terms and conditions. Also, presented for review is a Study Guide from the vendor which states the purpose of the program is to educate the audience of the contributions made by Africans and African Americans to American dance and music. It also includes suggested preparatory activities, vocabulary words, list of music selections, and suggested follow up activities. The performance appears to be appropriate for middle school aged students and the amount does not appear to be excessive.	
959	15190100320000	1733005		PRESIDENT BENJAMIN HARRISON HOME	\$270.00	\$270.00	3 sessions of the video conference entitled "Hail to the Chief"		✓		"Hail to the Chief" is a virtual field trip conference that was provided at part of Social Studies class. There were three sessions in which the Shull School engaged in. From the title of the conference, it appears that it is relevant material for students of the middle school. The price of \$90 per session does not appear to be excessive.	
960	15240100320000	1885305		DELLA ROWLAND	\$750.00	\$750.00	Full day assembly program and writing program workshop		✓		The assembly and workshops were held at the No. 10 School for Grades 2 - 4. The PO package includes a letter of confirmation from the vendor to the school Reading Specialist, dated 03/05/05. The vendor is an author and the letter indicates that an assembly will be held for grades 2-4 and three writing workshops for grade 3.	
961	151000223320000	1353505		CYNTHIA TINNERELLA	\$1,000.00	\$1,000.00	Teaching Mathematics in the Context of Reform Workshop / September 2, 2004 / Administrative Headquarters		✓		PO is for presentation of "Teaching Mathematics in the Context of Reform" to Paraprofessionals, Grades 1 -4. PO is supported by vendor's resume and proposal, which outlines the agenda and contents of instruction and fees. The subject matter appears to be relevant to its intended audience.	

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962	151000240500000	1088705		YALE UNIVERSITY SCHOOL OF MEDICINE	\$2,000.00	\$2,000.00	Principal's Academy / July 7, 2004 - July 10, 2004		✓		PO is for registration to the Principals' Academy for Principal at the Patten School and Principal at the Flynn School at a cost of \$1,000 each. Supporting documentation include registration forms and Board Meeting Minutes, dated 06/03/04, that indicates approval for both Principals to attend Principals' Academy at a cost of approximately \$1500 each. As per State Approved Abbott Travel Log, this out-of-state conference was approved by the NJDOE.	
963	15190100320000	330506		DOVETAIL PRESENTATIONS	\$850.00	\$850.00	The "Good Character" Magic Show / Vice Principal / Shull School		✓		PO package includes Confirmation Letter & Invoice from vendor which details three performances date and time, fee, and message of the program to be emphasis of good character development, conflict resolution, consequences of choices, drugs, positive thinking and more.	
964	121000252730000	640106		TOTAL VIDEO PRODUCTS, INC.	\$11,036.00	\$11,036.00	Various video products / High School			✓	Equipment purchase includes Camcorder Kit for \$5,967, Power and Battery Kit for \$1,867, and 4" Monochrome Studio Viewfinder for \$639. amongst other related items. There was a quote presented for review. Documentation provided does not explain the purpose, beneficiary, and necessity of expenditure to education.	This purchase is for the high school/TV 34. The items mentioned are used in the production of TV 34 broadcasts, which benefits the students and community. Students participate in broadcasts and shows on TV 34.
965	121000270734000	1225805		FACTORY DIRECT BUS SALES, INC.	\$43,125.00	\$43,125.00	(1) twenty five passenger school bus / Transportation / Administrative Headquarters			✓	PO for purchase of one 25 passenger school bus pursuant to Bid #05-16 to be delivered by September 2004. Per inquiry of the BA, the district is legally required replace a school bus after 12 years of service within the district. The use of a school bus is vital to the effective operation of school district student transportation. Per examination of bid documentation, this vendor submitted the second lowest bid price for this bus as compared to 3 other vendors. The lowest bidder was rejected due to non-compliance of bid specification in providing a bid bond or check certification, thus it was awarded to the second lowest bidder. Per inquiry of the BA, the district is legally required replace a school bus after 12 years of service within the district. The documentation provided did not address the specific need for purchase of a school bus.	The district is legally required to replace school buses after 12 years of service. That is what this purchase represents, as the auditors have stated. This information was also provided in the schedule of district owned vehicles, which includes date of service.
966	15402100600000	649006		ALL AMERICAN SPORTS CORP.	\$162.70	\$162.70	T-Shirts / Athletic Director / McGinnis School		✓		PO is for 20 T-Shirts of various sizes for the Girls Softball team at \$5.19 each and 10 T-Shirts of various sizes for the Boys & Girls Track and Field at a cost of \$5.89 each. The quantities ordered are reasonable and the amount does not appear to be excessive. Per examination of Bid #06-29 documentation, High School & McGinnis School Spring Athletic Supplies, this vendor had the lowest bid prices for these particular items of all bid prices submitted to the district from various vendors. As such, the dollar amount of this purchase appears reasonable.	

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967	15402100600000	73106		ALUMINUM ATHLETIC EQUIPMENT	\$55.00	\$55.00	Corner Flags - Official / Athletic Director / High School		✓		Purchase is for one set of corner flags at a cost of \$55.00. Per examination of Bid #06-6 documentation, High School Fall Athletic Supplies, this vendor had the lowest bid prices for this particular item of all bid prices submitted to the district from various vendors. These flags are for the use of the girls and boys soccer teams. As such, the dollar amount of this purchase appears reasonable.	
968	15402100600000	481406		COLLINS SPORTS MEDICINE	\$540.00	\$540.00	Tanita Scale Calibration Chip Upgrade for Wrestling Weight Certification / High School			✓	Purchase is for equipment utilized by the Athletic Department for scale calibration. As per District response, the calibration chip is for the weigh in procedure mandated by the NJSIAA. Documentation provided does not address the need for this upgrade.	Athletic equipment/supply needs are determined by the judgement of the athletic director in consultation with the athletic trainer and the various members of the coaching staff.
969	15402100600000	197606		COLLINS SPORTS MEDICINE	\$700.00	\$700.00	Gatorade Sideline Hydration Program / Athletic Trainer / High School		✓		PO package includes order form for Hydration Package. Items include 80 Gatorade Towels and 96 squeeze bottles. The price and quantity appears to be reasonable.	
970	15402100600000	1112805		COLLINS SPORTS MEDICINE	\$3,814.83	\$3,814.83	Athletic Medical Supplies / High School		✓		Supplies include Visine, Benadryl, Ankle braces, and collar and cuff slings, amongst many other items. Per examination of Bid #05-7 documentation, Athletic Medical Supplies, this vendor had the lowest bid prices for these particular items of all bid prices submitted to the district from various vendors. As such, the dollar amount of this purchase appears reasonable.	
971	15402100600000	416006		EFINGER SPORTING GOODS	\$1,162.00	\$1,162.00	Gel Kayano XI Running Shoes / High School		✓		Fourteen pairs of running shoes were ordered at a cost of \$83.00 each. The amount appears to be excessive. As per District response, there was no bid on the sneakers, but three price quotes were received and this vendor provided the lowest price. The quotes were not provided for review. These shoes are for the benefit of district student athletes.	Quotes were provided and the lowest responsible price was selected, as the auditors stated. Proper athletic gear is necessary to avoid injury.
972	15402100600000	1067505		GREG LARSON SPORTS	\$802.84	\$802.84	Physical Education Supplies / High School		✓		Items include fat control analyzer and caliper, medicine ball, skate laces, and stop watches. The items appear to be appropriate sporting purchases. Per examination of Bid #05-17 documentation, Physical Education Supplies, this vendor had the lowest bid prices for these particular items of all bid prices submitted to the district from various vendors. As such, the dollar amount of this purchase appears reasonable. Documentation related to inventory on hand of these items as well as prior year(s) purchases of these items is needed to evaluate necessity of purchase. Further analysis is required.	
973	15402100600000	1925705		MONOGRAM CENTER	\$646.00	\$646.00	Girls Basketball Division Champions Pull Over / High School		✓		Items purchased are 17 red nylon pull overs with student names embroidered at a cost of \$38.00 each. The price does not appear to be excessive and is to honor these student athletes.	
974	15402100600000	1113005		MOORE MEDICAL CORP.	\$444.11	\$449.46	Athletic Medical Supplies / High School		✓		Items include aluminum crutches, alcohol prep pads, plastic cups, adjustable knee straps, amongst many others. Per examination of Bid #05-7 documentation, Athletic Medical Supplies, this vendor had the lowest bid prices for these particular items of all bid prices submitted to the district from various vendors. As such, the dollar amount of this purchase appears reasonable.	

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975	15402100600000	1618705		SPORTS INNOVATIONS, LTD.	\$156.51	\$148.51	Battery and battery charger for aqualift / Athletic Trainer / High School		✓		Purchase of battery and battery charger are for the Athletic Department. As per Assistant Business Administrator, the items are used in conjunction with the Aqualift, an equipment used by the Athletics Department for sports rehabilitation.	
976	15402100600000	1218505		WRESTLING AIDS	\$663.00	\$632.00	Take-A-Weigh Electronic Scale and Befour SoftSide Carrying Case / McGinnis School			✓	As per District response, equipment is for weigh in procedure mandated by the NJSIAA. PO package does not contain discussion regarding why a new scale was needed (i.e. none existed prior, old one was broken, etc.)	Athletic equipment/supply needs are determined by the judgement of the athletic director in consultation with the athletic trainer and the various members of the coaching staff.
977	151000218500000	1594005		LOUISE M. ALDRICH, MSW, LCSW, P.C.	\$125.00	\$125.00	Professional Day 11/30/04 - Peer Pressure and Social Skills Among Children and Adolescents / Tinton Falls, NJ / Flynn School		✓		PO is for a five hour seminar entitled 'Peer Pressure and Social Skills Among Children and Adolescents'. Provided as supporting documentation is a registration form for attendee, Guidance Counselor at the Flynn School. The seminar is for professional enrichment and appears to be relevant to her role in the school.	
978	151000218500000	1594105		CENTRASTATE MEDICAL CENTER - HAC	\$70.00	\$70.00	Professional Day 11/19/04 - Crisis Response & Intervention Strategies in Schools / New Jersey		✓		Included in the PO package is a registration form to the workshop that provides a brief description about the conference. The two workshops attended by Guidance Counselor at the Flynn School are "Legal and Ethical Dilemmas of Crisis Intervention" and "Dealing with Grief and Loss". The subjects matters appear to be relevant to her role at the school.	
979	151000218500000	741806		INSTITUTE FOR EDUCATIONAL DEVELOPMENT	\$175.00	\$175.00	Registration / Somerset, New Jersey / Patten School		✓		Registration is for a workshop entitled 'Powerful Strategies for Dealing with Difficult Parents'. Attendee is a school counselor, so it the subject matter appears to be relevant to her role in the school. Document provided for review includes registration form the identifies the special benefits of attending and who should be attending.	
980	151000218390000	438106		KEAN UNIVERSITY/GRANTS(NO)	\$15,000.00	\$15,000.00	Project Adelante - Perth Amboy student participation / Administrative Headquarters			✓	PO for "Project Adelante" at Kean University for 15 Perth Amboy Students at \$1,000 / student. As per District response, Project Adelante is an program with Kean University to prepare students for college by giving them the college experience, and usually includes overnight stay on campus grounds. As per Assistant Business Administrator, the program is generally for high school seniors, but may include students from the McGinnis School, but must be in the bi-lingual program and chosen by the Guidance Department. Invoice notes that this is for the Summer/Fall 2005 and Spring 2006 student tuition. 95 students participated in Project Adelante, 80 were covered by a grant from the State and 15 students at \$1,000 covered by the Perth Amboy BOE. It is unclear as to why only certain students are covered by grants and the others are not.	The number of students covered by the grant is determined by funding from the grantor.

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981	151000218500000	471206		NJSCA	\$130.00	\$130.00	Registration / Patten School		✓		PO is for registration to the New Jersey School Counselor Association conference held on October 24, 2005. Supporting documentation include attendee's learning plan that identifies workshop, description, how it is relevant to her work responsibilities, goals, and purpose. Also presented for review are information about speakers and summaries of workshops. Workshops appear to be relevant to her role as school counselor.	
982	151000218500000	1593605		NJSCA	\$100.00	\$100.00	Registration / Patten School		✓		PO is for registration to the New Jersey School Counselor Association conference held on October 25, 2004. Supporting documentation include registration form and attendee's learning plan that identifies workshop, description, how it is relevant to her work responsibilities, goals, and purpose. Also presented for review are information about speakers, conference overview, and summaries of workshops. Workshops appear to be relevant to her role as school counselor.	
983	151000218500000	1791405		ALICIA NUNEZ	\$30.00	\$30.00	Mileage reimbursement for Professional Development Day			✓	PO package contains the Perth Amboy Public Schools Expense Voucher, which details that 80 miles coverage between Perth Amboy, NJ and Parsippany NJ for attendance at the NJSCA conference. No further documentation regarding conference date, location, and purpose was presented for review.	Attendance at conferences, workshops and seminars enable staff to update skills, network with peers, exchange ideas and provide a dialogue for improving instructional and support services. All requests are approved by administrators, are content area related (as applicable), in accordance with board policy, collective bargaining agreements, NCLB guidelines, whole school reform model guidelines and applicable core curriculum content standards. All staff development must also be approved in MyLearningPlan.com.
984	151000218500000	1762205		PERTH AMBOY DEPARTMENT	\$1,497.50	\$1,497.50	Department reimbursements for food expenditures			✓	There is no invoice to support purchase because food and services are provided internally by the Perth Amboy Department of Food and Nutrition Services. Food was provided at various events. For example, expenditure includes Breakfast on January 10 for 15 people, but no information as to the purpose or beneficiary of the event. For this particular transaction, the cost is \$3.00 per person, which appears to be reasonable.	Attendance at conferences, workshops and seminars enable staff to update skills, network with peers, exchange ideas and provide a dialogue for improving instructional and support services. All requests are approved by administrators, are content area related (as applicable), in accordance with board policy, collective bargaining agreements, NCLB guidelines, whole school reform model guidelines and applicable core curriculum content standards. All staff development must also be approved in MyLearningPlan.com. The district provides food so as to keep staff in the building as opposed to an "open lunch break" and enable a "working lunch". This facilitates discussions and promotes efficiency.

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985	151000240500000	125506		ACCURATE LABEL DESIGNS	\$977.95	\$977.95	Labels / Patten School		✓		PO is for four rolls of Early Dismissal labels, eight rolls of Parent Conferences labels, and ten rolls of Field Trip Passes labels.	
986	151000240500000	1912105		AMERICAN CITIZENSHIP AWARD PROGRAM	\$88.50	\$88.50	Awards Assembly / Patten School		✓		Fifty five pins were ordered for the American Citizenship Award Program at a cost of \$1.50 each to be presented at the Awards Assembly in the Patten Elementary School for the students of this school.	
987	151000240500000	1451905		ANGELUS PACIFIC CO., INC.	\$588.00	\$588.00	Die Cut Ribbon Stickers / Patten School		✓		1200 Die Cut Ribbon Stickers with the words "Edward J. Patten Elementary School Honor Student" imprinted on it to recognize students on the Honor Roll. For a student population of 800, with four marking periods in each year, the amount purchased appears to be reasonable. Each sticker costs \$0.49, which does not appear excessive.	
988	151000240500000	1737105		ATOMIC TROPHIES	\$33.00	\$33.00	Balance of PO #8938-04 / Spelling Bee Trophy / Ribbon / Patten School		✓		Order was for 2 spelling bee trophies at a cost of \$6.00 each and 42 spelling bee participation ribbons at a cost of \$0.50 each. Price and quantity appears to be reasonable.	
989	151000240500000	1742705		CDW GOVERNMENT, INC.	\$342.88	\$318.97	Toner Cartridge and IntelliFAX 2800 / McGinnis School		✓		Order for equipment and toners are for Principal of the McGinnis School. The difference in payment and PO amount was due to shipping charges not contemplated in the PO.	
990	151000240500000	1544205		HELEN HORAN	\$157.25	\$157.25	Rental of AV equipment			✓	PO is for reimbursement to Principal of the No. 10 School, for rental of audio video equipment for the International Reading Association convention. PO package includes order form and checking account of the Richardson School Principal that identifies purchase. PO package does not contain documentation regarding why a rental of such equipment was necessary when the district has such equipment on hand.	The rental of audio visual equipment was necessary for the presentation by Ms. Horan and other district employees on the district's reading initiatives. The International Reading Association Convention was held in Reno, NV and as such, the equipment was rented from the organizers of the convention so that the district personnel in attendance would not have to travel with district equipment.
991	151000240500000	1453605		GREAT EVENTS PUBLISHING	\$809.82	\$809.82	Pens and calculators / Patten School		✓		180 'You're Something to Bubble Over' pens at a cost of \$0.99 each and 180 'Thanks We Can Count On You' apple calculator at a cost of \$3.10 were ordered. As per Assistant Business Administrator, the items are for students for incentives / rewards. The price appears to be reasonable.	
992	151000240500000	376206		ID VILLE	\$469.65	\$481.58	Event Zipper Pouches / Patten School		✓		220 zipper pouches were ordered at a cost of \$1.99. As per District response, these items were ordered primarily for staff to hold and display their identification cards, but also was a holder for bug rewards and hot water slips which are part of the school wide discipline plan. Quantity purchased appears to be in line with the staff at Patten School.	
993	151000240500000	519706		NATIONAL MIDDLE SCHOOL ASSN.	\$65.00	\$65.00	Individual Membership / McGinnis School		✓		PO is for individual membership to the National Middle School Association for R. Jenkins, Principal to the McGinnis School, which is a middle school. The membership appears to be relevant to his role in the District.	

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994	151000240500000	1777205		NEW JERSEY CHAMBER OF	\$75.00	\$75.00	The Sky' the Limit: Advancing Achievement for All Students / McGinnis School		✓		PO is supported by conference registration form and conference overview / schedule. The latter identifies various sessions including 'Do the Math', 'Excellence in Minority Achievement', and 'Business and Education', amongst other workshops. The subject matters appear to be relevant to attendee's role as Principal.	
995	111000252500000	1716805		DAMEWARE DEVELOPMENT LLC	\$882.80	\$882.80	DameWare Mini Remote Control ver. 4.7 and CD-ROM Media and 1 Year Software Maintenance Agreement / High School		✓		PO is for 10 user licenses to DameWare Mini Remote Control - v4, two DMRC CD Media, and a DMRC Maintenance Agreement. Package includes email correspondence regarding activation of software from vendor. As per District response, the software is for all district employed technicians to remotely access PCs in the district to troubleshoot and assist users with problems. Per examination of HR documentation for the Technology Support / IT Department, it appears as though the number of licenses purchased is in line with the number of employees within the department.	
996	111000252500000	527206		TRAIN SIGNAL, INC	\$156.95	\$156.95	Software / High School		✓		PO is for FastTrack Video Labs - Wireless Networking. As per District response, the purchase is a training video tape on Wireless Technologies. This was in support of the wireless infrastructure the District recently installed. It is used by the IT Department Technicians.	
997	111000252500000	589006		VERAMARK TECHNOLOGIES, INC.	\$1,845.00	\$1,845.00	12 month maintenance on eCAS and eCAS 3.1 New Release / High School		✓		PO is supported by email from vendor regarding renewal of maintenance agreement and new release of eCAS 3.1. As per District response, purchase is for upgrade of eCAS software owned by the District and one year support of the application. eCAS is an application that tracks and manages all telephone calls coming in and out of the District. This is used to review calling patterns, track abuses, as well as trace malicious or threatening calls. Administration reviews the generated usage reports on a regular basis.	
998	111000230590200	1706005		JACOBSON, GOLDFARB & SCOTT INC.	\$2,095.00	\$2,095.00	Secretary / Treasurer Bonds		✓		PO is for a \$100 New Board Secretary Bond and a \$1,995 Board Treasurer Bond. As per examination of Title 18A, "The secretary shall before entering upon the duties of his office execute and deliver to the board a bond in a sum to be fixed by it, with surety to be approved by the board, conditioned for the faithful performance of the duties of his office" and the Treasurer "shall give bond in such amount, and with such surety, as the board shall direct. The board in its determination of the amount shall be guided by a schedule of minimum limits to be promulgated by the State board."	

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999	111000230590300	561506		RUDOLPH D. PERNINI	\$134.95	\$134.95	Reimbursement for Professional Day - October 28, 2005 / School Board Convention	✓			PO is supported by the Perth Amboy Public Schools Expense Voucher, receipt for parking, EZPass toll payments, and a \$25.00 receipt for lunch. The expense reimbursement is to a teacher at the High School for School Board Convention in Atlantic City. Lunch for \$25.00 appears to be excessive.	Attendance at conferences, workshops and seminars enable staff to update skills, network with peers, exchange ideas and provide a dialogue for improving instructional and support services. All requests are approved by administrators, are content area related (as applicable), in accordance with board policy, collective bargaining agreements, NCLB guidelines, whole school reform model guidelines and applicable core curriculum content standards. All staff development must also be approved in MyLearningPlan.com. Meal vouchers were supplied for auditor review.
1000	111000230590300	1898705		ANA RIVERA	\$21.87	\$21.87	Travel expenses for Workshop attended / Administrative Headquarters			✓	Reimbursement is to attendee for traveling expenses from Avenel, NJ to Princeton, NJ to attend the 'How to Design' workshop on April 27, 2005. PO package does not contain detailed description of what material is covered at this workshop or how it pertains to this employees job title. PO is supported by Perth Amboy Public Schools Expense Voucher. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.	Attendance at conferences, workshops and seminars enable staff to update skills, network with peers, exchange ideas and provide a dialogue for improving instructional and support services. All requests are approved by administrators, are content area related (as applicable), in accordance with board policy, collective bargaining agreements, NCLB guidelines, whole school reform model guidelines and applicable core curriculum content standards. All staff development must also be approved in MyLearningPlan.com.

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1	1502131006100000000	2406	07/01/2005	CASCADE SCHOOL SUPPLIES	\$ 6,627.45	\$ 6,647.54	Bid #06-1 General Supplies / McGinnis School		✓		PO for purchase of various necessary school supplies such as binders, composition books, calendars, index cards, notebooks, tope, erasers, etc. Per examination of bid documentation, the district sent out bids for these supplies to multiple vendors and received bid prices from multiple vendors. Per the bid documentation, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable. These supplies purchased appear for the benefit of classroom instruction.	
2	1501901006100000000	4206	07/01/2005	CASCADE SCHOOL SUPPLIES	\$ 4,454.77	\$ 4,381.13	Bid #06-1 General Supplies / Patten School		✓		PO for purchase of various necessary school supplies such as binders, composition books, notebooks, calendars, index cards, dictionaries, highlighters, post it notes, pencils, etc. Per examination of bid documentation, the district sent out bids for these supplies to multiple vendors and received bid prices from multiple vendors. Per the bid documentation, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable. The quantities purchased for these supplies also appears reasonable. These supplies purchased appear for the benefit of classroom instruction.	

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3	1501901006100000000	17506	07/01/2005	CASCADE SCHOOL SUPPLIES	\$ 13,719.15	\$ 13,565.15	Bid #06-4 Art Supplies Elementary / Shull School		✓		PO for purchase of various reasonable art supplies such as pipe cleaners, glue sticks, scissors, crayons, watercolors, tissue paper, construction paper, etc. Per examination of bid documentation, the district sent out bids for these supplies to multiple vendors and received bid prices from multiple vendors. Per the bid documentation, the supplies purchased from this vendor for this PO has the lowest bid prices of all vendor submitted bid prices. As such, the purchase amount for these supplies appears reasonable. The quantities purchased of each item also appear reasonable through examination of documentation. These supplies purchased appear for the benefit of district art students.	
4	1501901006100000000	22106	07/01/2005	CASCADE SCHOOL SUPPLIES	\$ 300.01	\$ 300.01	Bid #06-4 Art Supplies Elementary / No 10 School		✓		PO for purchase of various reasonable art supplies including scissors, crayons, and markers. Per examination of bid documentation, the district sent out bids for these supplies to multiple vendors and received bid prices from multiple vendors. Per the bid documentation, the supplies purchased from this vendor for this PO has the lowest bid prices of all vendor submitted bid prices. As such, the purchase amount for these supplies is not excessive and appears reasonable. The quantities purchased of each item also appear reasonable through examination of documentation. These supplies purchased appear for the benefit of district art students.	

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5	2002111006103000000	28706	07/01/2005	CASCADE SCHOOL SUPPLIES	\$ 410.93	\$ 410.93	Bid #06-28 Teaching Supplies Elementary / No. 7 School	✓			PO for purchase of various teaching supplies including Hispanic dolls, board games, maracas, tambourines, triangles, math games, science games, etc. Supplies purchased appear to be reasonable given that No. 7 School is a Kindergarten School. Per examination of bid documentation, the vendor submitted the lowest bid prices for these particular items compared to multiple different vendors. As such, the dollar amount of this purchase appears reasonable and is not excessive. These supplies purchased appear for the benefit of district students.	
6	1501901006100000000	29306	01/09/2006	CASCADE SCHOOL SUPPLIES	\$ 1,314.36	\$ 1,345.30	Bid #06-28 Teaching Supplies / Flynn School Grade 1	✓			PO for purchase of various teaching supplies for first grade students including magnetic letters, educational games, personal chalkboards, mini clocks, markers, etc. Per examination of bid documentation, this vendor submitted the lowest bid prices for these particular items compared to multiple different vendors. As such, the dollar amount of this purchase appears reasonable. The quantities purchased of each item are also not excessive. These supplies purchased appear for the benefit of district students.	

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7	1502401006100000000	32206	07/01/2005	SCHOOL SPECIALTY	\$ 183.55	\$ 219.49	Bid #06-28 Teaching Supplies / Flynn School /		✓		PO for purchase of various teaching supplies for Flynn Elementary School such as boggle letter games, good work awards for students, flash cards, time telling educational games, etc. Per examination of bid documentation, this vendor submitted the lowest bid prices for these particular items compared to multiple different vendors. As such, the dollar amount of this purchase appears reasonable and is not excessive. The quantities purchased of each item are also not excessive. These supplies appear to be for the educational benefit of district students.	
8	1501901006100000000	36106	07/01/2005	IMPEX MICRO INC.	\$ 3,818.00	\$ 3,818.00	Bid #06-2 Office & Computer Supplies / High School / Bilingual / ESL Department			✓	PO for a bulk purchase of 105 HP ink cartridges initiated by the Bilingual / ESL Department. Per examination of bid #06-2 Office & Computer Supplies documentation, this vendor had the lowest submitted bid price of all competing vendors for the items purchased with this PO. As such, the purchase amount appears reasonable. The use of ink cartridges is inherent to school printing needs. PO package contains no documentation regarding why a purchase of 105 ink cartridges was needed for the Bilingual / ESL Department. Further analysis is necessary.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. The items purchased were used for the printers in the high school, bilingual and esl departments. The 2 departments and the high school have over 40 printers combined, therefore the ink cartridges purchased will be utilized within the year they were purchased.

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9	1501901006100000000	44206	07/01/2005	VALIANT I.M.C.	\$ 1,259.14	\$ 1,259.14	Bid #06-2 Office & Computer Supplies / Wilentz School Librarian		✓		PO for purchase of addressing labels, laser printer labels, and laminating film. The nature of these purchases appear to be reasonable to a school office. Quantities of items purchased appear to be reasonable in amount. Per examination of bid #06-2 Office & Computer Supplies documentation, this vendor had the lowest submitted bid price of all competing vendors for the items purchased with this PO. As such, the purchase amount appears reasonable.	
10	1501901006100000000	50306	07/01/2005	PAPER MART INC	\$ 20.00	\$ 20.00	Bid #06-5 Computer & Copier Paper / Wilentz School Librarian		✓		PO for purchase of 4 packages of copier paper at \$5.00 each. Per examination of bid #06-2 Office & Computer Supplies documentation, this vendor had the lowest submitted bid price of all competing vendors for the items purchased with this PO. As such, the purchase amount appears reasonable and is not excessive. The use of copier paper is inherent to school operation.	
11	1501901006100000000	57706	07/01/2005	D & H DISTRIBUTING COMPANY	\$ 425.40	\$ 425.40	Bid #06-43 Student Classroom Calculators / Shull School			✓	PO for purchase of 60 mini student calculators in accordance with Bid #06-43. Per examination of bid #06-43 documentation, this vendor had the lowest submitted bid price of all competing vendors for the calculator purchased with this PO. As such, the purchase amount per calculator of \$7.09 appears reasonable. The purchase of these calculators are for the educational benefit of district students. Documentation related to inventory of calculators as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Calculators are purchased for students use during class work and testing. Information regarding the prior year purchase of these items was not requested.

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12	1502401006100000000	58706	07/01/2005	ERIC ARMIN, INC.	\$ 4,549.35	\$ 4,549.35	Bid #06-43 Student Classroom Calculators / No 10 School			✓	Po for purchase of 280 TI-12 calculators @ \$12.18 / calculator, 180 TI-108 calculators @ \$3.64 / calculator, and 9 TI-12 Overhead calculators @ 53.75 / calculator. Per examination of bid #06-43 documentation, this vendor had the lowest submitted bid price of all competing vendors for the calculator purchased with this PO. As such, the purchase amount per calculator appears reasonable, except for the purchase of the TI-12 Overhead calculators @ 53.75 / calculator. This amount appears excessive for elementary school student calculators. The purchase of these calculators are for the educational benefit of district students. Documentation related to inventory of calculators as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Calculators are purchased for students use during class work and testing. Overhead calculators are used by the teachers during class to aid the teacher in their lessons. Information regarding the prior year purchase of these items was not requested.
13	1501901006100000000	60906	07/01/2005	SPORTIME	\$ 554.82	\$ 563.26	Bid #06-17 Physical Education Supplies / High School Athletic Director			✓	PO includes purchase of ball bags, floor tape, foam balls, playground balls, ping pong equipment, whiffle balls, and other various equipment normally used in Physical Education class. The items appear to be appropriate sporting purchases for the benefit of students in physical education class. Per examination of Bid #06-17 documentation, Physical Education Supplies, this vendor had the lowest bid prices for these particular items of all bid prices submitted to the district from various vendors. As such, the dollar amount of this purchase appears reasonable. Documentation related to inventory of gym supplies as well as prior year(s) purchases of these items are needed to evaluate necessity of purchase. Further analysis is required.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Quantities purchased are based upon class/teacher needs and are reviewed by purchase order approvers for reasonableness and correlation to the core curriculum content standards.

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14	1110002912700000000	66006	01/20/2006	PERTH AMBOY BOARD OF EDUCATION	#####	\$3,200,000.00	Health Plan 2005-2006 / Business Administrator			✓	PO is for the movement of funds from the general account to the health plan account in order to pay claims for each month throughout the course of the 05/06 School Year. As such, no vendor invoice exists for this PO. PO package includes a letter from the Asst. Business Admin to a Purchasing Clerk, indicating that each month a check will be cut for \$1,550,000 from the General Fund payable to the Perth Amboy BOE Health Plan Account. The original PO amount is for \$3,200,000, but payments on this invoice total \$13,999,336. Further analysis is required to determine the reasonableness of the PO amount paid.	Per auditors discussion with the Assistant Business Administrator, funds are transferred from the general account to the health insurance account to pay the medical claims that are presented by the districts health benefits company, each month. The district is under a minimum premium account, which means that the district pays based upon the actual claims that are presented. All claim amounts are included in the health benefits bank statements which are sent to the Board Office monthly.
15	1501901006100000000	75106	07/01/2005	FISHER SCIENTIFIC COMPANY LLC	\$ 3,909.67	\$ 3,916.92	Bid \$06-13 Science Supplies / High School			✓	PO for purchase of various science supplies for the High School including numerous elements / chemicals, beakers, wash bottles, burner lighters, gloves, and test tubes. The quantity of supplies purchased appears to indicate that only the needed amount of supplies were purchased. Per examination of Bid #06-13 documentation, this vendor submitted the lowest bid prices of all competing vendors for the items purchased. As such, the amount of this purchase appears reasonable. These purchases appear to be for the benefit of high school science students.	

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16	1110002626100000000	79906	07/01/2005	ATRA JANITORIAL SUPPLY CO., INC.	\$ 3,831.90	\$ 3,831.90	Bid #06-9 Janitorial Supplies / McGinnis School / Head Custodian		✓		PO for purchase of janitorial supplies including floor scrapers, mop handles, vacuum cleaner parts, plastic liners, hand towels, etc. Per examination of bid documentation, this vendor had the lowest bid prices of all competing vendors for the supplies purchased with this PO. As such, the amount of this purchase appears reasonable. Per examination of quantities purchased of each item, it appears as though only the necessary amount of supplies were purchased for the 05/06 School Year for McGinnis Middle School.	
17	1110002626100000000	80406	07/01/2005	ATRA JANITORIAL SUPPLY CO., INC.	\$ 1,886.55	\$ 1,886.55	Bid \$06-9 Janitorial Supplies / Ceres School		✓		PO for purchase of janitorial supplies including 2 brooms, 5 mop handles, plastic liners, and hand towels. Per examination of bid documentation, this vendor had the lowest bid prices of all competing vendors for the supplies purchased with this PO. As such, the amount of this purchase appears reasonable. Per examination of quantities purchased of each item, it appears as though only the necessary amount of supplies were purchased for the 05/06 School Year for Ceres Elementary School.	

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18	1110002626100000000	92706	07/01/2005	EAGLE MAINTENANCE SUPPLY, INC.	\$ 537.54	\$ 537.54	Bid #06-10 Janitorial Chemical Supplies / Flynn School		✓		PO for purchase of janitorial chemical supplies for Flynn Elementary School including cleaner & polish stainless steel, drain cleaner, deodorant, dusting spray, etc. Per examination of bid documentation, this vendor had the lowest bid prices of all competing vendors for the supplies purchased with this PO. As such, the amount of this purchase appears reasonable. Per examination of quantities purchased of each item, it appears as though only the necessary amount of supplies were purchased for the 05/06 School Year for Flynn Elementary School.	
19	1110002626100000000	92906	07/01/2005	EAGLE MAINTENANCE SUPPLY, INC.	\$ 956.95	\$ 956.95	Bid #06-10 Janitorial Chemical Supplies / Wilentz School		✓		PO for purchase of janitorial chemical supplies for Wilentz Elementary School including dusting spray, floor finish, and mark remover. Per examination of bid documentation, this vendor had the lowest bid prices of all competing vendors for the supplies purchased with this PO. As such, the amount of this purchase appears reasonable. Per examination of quantities purchased of each item, it appears as though only the necessary amount of supplies were purchased for the 05/06 School Year for Wilentz Elementary School.	

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20	1110002626100000000	93606	07/01/2005	HILLYARD, INC.	\$ 13,138.85	\$ 13,138.85	al Chemical Supplies / I			✓	<p>PO for purchase of janitorial chemical supplies for Ignacio Cruz School including large quantities of cleaning chemicals, Clorox, etc. Per examination of bid documentation, this vendor had the lowest bid prices of all competing vendors for the supplies purchased with this PO. As such, the amount paid for each item appears reasonable. The quantities purchased of each item appear excessive, as over 1,000 cases of chemical cleaning dilution system were purchased for this school. Documentation provided does not address the need for this bulk purchase of cleaning solution. Per inquiry of the Director of Buildings & Grounds, this school has 42 classrooms and each classroom has a bathroom that must be sanitized daily. In addition, the students eat meals 3 times per day in the classroom and disinfectant must be used after each meal to clean tables. Per further inquiry of the Director of Buildings & Grounds, any left over chemical supplies for a school year will be utilized during the following school year or distributed among other schools in the district.</p> <p>Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Per auditors conversation with the Director of Buildings and Grounds, the Ignacio Cruz Early Childhood Center has 42 classrooms and is used by the district's 3 and 4 year old students.</p> <p>Each classroom has a bathroom and students eat all meals (breakfast, lunch and snacks) in their classrooms. Cleaning chemicals are used to clean these classrooms more often that classrooms that house older students due to the differences that are attributable to this age group (bathroom accidents, spillage of food, kids getting sick in the classroom). The purchase of these chemicals is not excessive.</p>

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21	1110002626100000000	94706	07/01/2005	SPRUCE INDUSTRIES	\$ 35.90	\$ 35.90	Bid #06-10 Janitorial Chemical Supplies / Peterson School		✓		PO for purchase of 2 cases of Lysol disinfectant spray. Per examination of bid documentation, this vendor had the lowest bid prices of all competing vendors for the supplies purchased with this PO. As such, the amount paid for each item appears reasonable and is not excessive. The quantity purchased of this item is also not excessive and seems to be in line with the custodial needs of the school.	
22	1501901006100000000	107606	07/01/2005	SAX ARTS & CRAFTS	\$ 357.54	\$ 393.29	Various art supplies & educational materials / Shull Middle School / Art Teacher		✓		PO for purchase of various art related supplies including a Vincent Van Gogh see & do book, a Western Art educational cd-rom, a vhs tape about Leonardo Da Vinci, and other similar supplies. Amounts and quantities purchased do not appear excessive. Based on the titles of these purchases, the supplies appear to benefit art students.	
23	1501901006100000000	108706	07/01/2005	SCHOOL SPECIALTY	\$ 289.79	\$ 458.69	Grade 5 / Shull School / State Contract #A5733		✓		PO for purchase of teaching supplies at Shull School including stamps, instructor class record book, school passes set, and other various supplies utilized by teachers. Quantities purchased of each item and amounts are not excessive.	
24	1501901006100000000	111606	07/01/2005	SCHOOL SPECIALTY	\$ 95.02	\$ 153.25	Magnetic Flannel Easel / Shull School / Grade 5		✓		PO for the purchase of 1 Magnetic Flannel Easel for a 5th Grade Teacher at Shull Middle School. Amount does not appear excessive for this purchase.	

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25	1501901006100000000	115406	07/01/2005	TEACHER CREATED MATERIALS	\$ 985.78	\$ 943.80	Write Time For Kids Kit Levels 4 & 5 / Shull School Reading Specialists			✓	PO for purchase of 1 kit each of "Write Time for Kids" for Level 4 & Level 5. Each kit cost \$450. Based on description of items purchased, these items appear to have educational value for students. PO package contains no documentation regarding the content or purpose of these kits, and as such the purchase amount cannot be appropriately assessed. Per Shull School personnel, these kits were purchased as part of the Guided Reading Small-Group Activities and include student activity cards, teaching resource notebooks, a lesson plan notebook, and cd's to print the activity cards. Per Shull School personnel, these kits help students to better understand what they are reading.	Per documentation provided by Shull School personnel, the kits were purchased as part of the Guided Reading Small-Group Activities and include student activity cards, teaching resource notebooks, a lesson plan notebook, and cd's to print the activity cards. The kits help students to better gain better reading comprehension and reading skills.
26	1501901006100000000	126206	07/01/2005	CHILDCRAFT EDUCATION CORP.	\$ 33.98	\$ 32.98	Hundreds Pocket Chart & Two Color Foam Counters / Patten School		✓		PO for purchase of a "hundreds pocket chart" for \$16.00 and a 450 piece "Two Color Foam Counters" for \$13.00. Amount is not excessive. This purchase is for the educational benefit of first grade math students.	
27	1501901006100000000	127006	07/01/2005	ETA/CUISENAIR E	\$ 18.04	\$ 18.29	Coin Stamps Head & Tails / Patten School		✓		PO for purchase of Heads & Tails Coin Stamps at \$7.95 / set. Each set includes 5 stamps. This purchase was initiated by a First Grade Teacher at Patten School. The purchase amount is minimal and this item appears to have educational value for elementary school students.	

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28	1110002626100000000	143006	07/01/2005	BLEJWAS ASSOCIATES, INC.	\$ 416.64	\$ 416.64			✓	PO for purchase of 16 cases of air filters for HVAC Systems at Patten School. Each case cost \$26 and includes 12 fiberglass filters for a total of 192 filters. After examination of bid documentation, the purchase amount for each case is reasonable. The utilization and replacement of filters within an HVAC System is common and necessary. PO documentation does not address the need for purchase of 192 filters. Per inquiry of the Director of Buildings & Grounds, Patten School filters must be changed every 3 months, and each change utilizes a total of 48 filters (192 total for the year).	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Per auditors conversation with the Director of Buildings and Grounds, the filters purchased are for the Patten School and are changed every three months.
29	1110002626100000000	143206	07/01/2005	BLEJWAS ASSOCIATES, INC.	\$ 1,402.56	\$ 1,402.56			✓	PO for purchase of various sized filters for the HVAC Systems at No 10 School. A total of over 716 filters of various sizes were purchased with this PO. After examination of bid documentation, the purchase amount for each case is reasonable as this vendor had the lowest bid prices for items purchased. The utilization and replacement of filters within an HVAC System is common and necessary. PO documentation does not address the need for purchase of 716 filters. Per inquiry of the Director of Buildings & Grounds, filters at this school must be changed every 3 months. Per further inquiry, this school is the newest school within the district, and therefore utilizes a lot of filters within its air system.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Per auditors conversation with the Director of Buildings and Grounds, the filters purchased are for the Richardson School which is the newest school. The hvac system encompasses 115,000 sq/ft and requires more filters.

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30	1502131006100000000	145006	07/01/2005	SCHOLASTIC INC	\$ 572.13	\$ 582.73	Scholastic Action Magazine / High School		✓		PO for purchase of 65 Scholastic Action Magazines for the Perth Amboy High School at \$8.15 / magazine. Per examination of documentation, this magazine covers teen issues but reads on the level of 3-5 grade in order to help students learn to read by reading issues that relate to them. Amount is not excessive and this magazine appears to provide educational value to high school students.	
31	1502131006100000000	150306	07/01/2005	REALLY GOOD STUFF, INC.	\$ 174.83	\$ 186.70	Various Educational Supplies / Shull School / Resource Teacher		✓		PO for purchase of various supplies including reading folders, homework folders, fraction mini desk helpers, sentence strips, and other educational supplies. Amounts and quantities of items purchased appear reasonable. Per examination of product descriptions on the vendor invoice, these supplies appear to benefit students.	
32	1501901006100000000	156606	07/01/2005	ORIENTAL TRADING COMPANY, INC.	\$ 814.84	\$ 718.76	Supplies & Crafts / Flynn School - Grade 1			✓	PO package indicates that this purchase is for the benefit of all students in First Grade at Flynn Elementary School. Purchase includes various ornaments, wax lips, snowman erasers, and craft kits. 14 of each item is purchased per the invoice. Amount per each item does not appear excessive, but the need and educational value of this purchase is not clearly evident based on the documentation provided. Per inquiry of the Flynn School Principal, this purchase was for all 9 first grade classes. Per the Principal, these items are utilized to increase student's comprehension skills after having read a story in the classroom. Per the Principal, these items / activities also increases vocabulary and the students speaking skills.	Per inquiry of the Flynn School Principal, this purchase was for all 9 first grade classes. The items are utilized to increase student's comprehension skills after having read a story in the classroom. These items / activities also increases vocabulary and the students speaking skills. Additional documentation, besides the invoice, is not required by statute to be included on the purchase order.

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33	151000213600000000	160606	07/01/2005	CONNEY SAFETY PRODUCTS	\$ 179.10	\$ 169.80	BLS Trauma Kit - Empty Case Only / Shull School Nurse		✓		PO is for the purchase of 2 empty trauma bag kits for the Shull School Nurses. Each bag cost \$85.00. Per examination of documentation and inquiry of district management, these bags are canvas carry bags that are filled with medical / first aid supplies. These bags are taken on field trips and the nurses must bring them outside of the building during fire drills. This expenditure is for the safety of district students & personnel.	
34	111000291270000000	164806	03/09/2006	EMPLOYEE ASSISTANCE RESOURCES	\$ 48,000.00	\$ 48,000.00	EAP Services 05/06 School Year / Business Administrator		✓		PO is for EAP services to the employees of Perth Amboy BOE for the 05/06 School Year. This invoice was paid in four installments of \$12,000. Per examination of documentation provided, this expenditure is for district employee behavioral healthcare services. Each month of service cost \$4,000. Per the documentation, this vendor provides mentoring / help to employees that are experiencing problems with family, finances, alcohol / drugs, stress, etc. Amount does not appear excessive in relation to the number of employees that could benefit from this service. This service is for the benefit of district personnel.	

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35	1110002912700000000	164806	03/09/2006	EMPLOYEE ASSISTANCE RESOURCES	\$ 48,000.00	\$ 48,000.00	EAP Services 05/06 School Year / Business Administrator	✓			PO is for EAP services to the employees of Perth Amboy BOE for the 05/06 School Year. This invoice was paid in four installments of \$12,000. Per examination of documentation provided, this expenditure is for district employee behavioral healthcare services. Each month of service cost \$4,000. Per the documentation, this vendor provides mentoring / help to employees that are experiencing problems with family, finances, alcohol / drugs, stress, etc. Amount does not appear excessive in relation to the number of employees that could benefit from this service. This service is for the benefit of district personnel.	
36	1510002116000000000	176306	07/01/2005	WESTERN PSYCHOLOGICAL SERVICES	\$ 557.10	\$ 684.42	Wilentz School / Various Supplies / Social Worker Initiated	✓			PO is for various educational supplies purchased by the Wilentz School assigned social worker. Purchase includes books, audio cassettes, etc. Titles include "Stop that Angry Thought", "When I Feel Scared", and "Family Happenings". Per analysis of titles, this purchase appears to relate to student services provided by the school social worker for district students. Amount of this purchase does not appear excessive in relation to amount of items purchased.	
37	1502401006100000000	177706	07/01/2005	DEMCO MEDIA	\$ 274.70	\$ 312.03	Wilentz School / 7/1/05 / Educational Supplies for Bilingual / ESL Program	✓			PO for purchase of various book titles for elementary school bilingual students. Book titles include "Apples to Applesauce", "C is for City", and "If You Lived in Colonial Times". Per examination of book titles, this purchase appears to have educational value for elementary school students. Purchase is for a total of 18 books, and as such the purchase amount for this PO does not appear excessive.	

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38	151000211600000000	178806	07/01/2005	THE EDUCATION PEOPLE, INC.	\$ 1,475.10	\$ 1,587.12	Wilentz School / Various Supplies / Social Worker Initiated			✓	PO for purchase of various supplies, including an \$85 banner that says "Parent College at Wilentz", 30 thermal mugs, 30 "We are a Learning Community" Pins, 30 stress balls, and various other supplies for district parents. Purchase appears to be for the benefit and motivation of district parents. The need for the purchase of certain supplies, such as stress balls and thermal mugs is not documented and do not appear to be necessary. Per correspondence from a School Social Worker, the stress balls are given to children in order to control their anger and the other items were purchased to get parents involved because this can directly affect the educational performance of the children.	Per correspondence from the school Social Worker, the stress balls are given to children in order to control their anger and the other items were purchased to get parents involved because this can directly affect the educational performance of the children. Additional documentation is not required by statute to be included on the purchase order.
39	150190100640000000	195006	07/01/2005	GOODHEART-WILCOX CO., INC.	\$ 4,550.57	\$ 4,771.39	High School Shop / Architectural Teacher			✓	PO for purchase of woodworking, carpentry, and architecture textbooks for the High School. Per the vendor invoice, 40 Woodworking and 40 Carpentry textbooks were purchased with this invoice. These books appear to have educational value for students. Per district personnel, the woodworking & carpentry books were bought to replace textbooks that were over 10 years old. In addition, the architecture books were purchased to teach the students how to use the CAD architectural program. Documentation regarding textbook inventory and prior year(s) purchases would be needed to determine the need for this purchase. Further analysis is required.	Per inquiry of the Supervisor of Science and Technology, the woodworking & carpentry books were purchased to replace textbooks that were over 10 years old. In addition, the architecture books were purchased to teach the students how to use the CAD architectural program.

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40	1501901006100000000	195806	07/01/2005	INTERNAL TRAINING SERVICES, LLC	\$ 97.25	\$ 95.58	High School Shop / Architectural Teacher / "Your Checking Account & updated answer key"			✓	PO for purchase of 30 "Your Checking Account" items and 1 teachers manual. Each item only cost approximately \$3.00, and as such the purchase amount does not appear excessive. Based on PO package documentation, the nature of this purchase cannot be ascertained. Further analysis is needed to determine the value of this purchase.	
41	1501901006100000000	196706	07/11/2005	S.A.N.E.	\$ 75.55	\$ 75.55	Adventures in the Grocery Store Video / High School / Home Ec			✓	PO is for purchase of "Adventures in the Grocery Store" Video for High School Home Ec classes. The amount for this purchase does not appear excessive. This purchase appears to have a direct educational value for high school home economics students.	
42	1510002133000000000	197806	07/01/2005	WIJE KOTTAHACHCHI MD FAAP	\$ 234.00	\$ 234.00	Evaluation of School Athletic Physicals / \$3.00 each / HS Athletic Director			✓	PO is for the performance of 78 Evaluations of School Athletic Physicals @ \$3.00 / Evaluation. No vendor invoice is provided as the common practice is that all information is written by the vendor on the vendor voucher without student names for confidentiality. Amount per each examination is not excessive and these examinations are for the health and safety of district student athletes. Analysis of a form of all athletic physicals performed for the 04/05 School Year indicated that hundreds of physicals are performed and documented each year. Per the Business Administrator, examinations include check of spine, blood pressure, eyes, throat, etc.	
43	1501901006100000000	202906	07/01/2005	LAKESHORE LEARNING MATERIALS	\$ 68.89	\$ 68.89	Synonyms / Antonyms / Homophones Rubber Stamp Library / Prefix & Suffix Tiles Grades 1-3 / Patten Elementary School			✓	PO for purchase of 1 set of Synonyms, Antonyms, and Homophones rubber stamps for \$40 and 1 Prefix & Suffix Tiles for \$20. Amount for this purchase is not excessive and the purchase appears to provide educational value for district elementary school students.	

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44	1502131006100000000	206406	07/01/2005	ZANER BLOSER	\$ 25.78	\$ 25.78	2 Handwriting Materials / Patten Elementary School	✓			PO for purchase of 2 handwriting guides / books for Grade 2 level handwriting skills. Each book cost \$10.39. This purchase is not excessive and is used to teach district students about handwriting.	
45	1501901006100000000	213606	07/01/2005	SAX ARTS & CRAFTS	\$ 180.47	\$ 208.10	Wilentz Elementary School / Art Supplies	✓			PO for purchase of 12 sharpie permanent markers, 3D paint pens, colored pencils, and square color tiles. Quantities purchased and purchase amount do not appear excessive. Purchase appears to be for the benefit of students.	
46	1501901006100000000	216606	07/01/2005	SCHOOL SPECIALTY	\$ 114.35	\$ 247.62	Wilentz Elementary School / Various Supplies	✓			PO for various decorative bulletin board supplies & sets for Wilentz Elementary School. Amount is not excessive for each set. Bulletin board sets are for thanksgiving, Christmas, Halloween, fall, valentine's day, and various other days seasons / events throughout the year.	
47	1502401006100000000	220706	07/01/2005	U.S. SCHOOL SUPPLY	\$ 98.50	\$ 103.50	Magic Cube, Teacher's Tote, Sharpener / Wilentz Elementary School Supplies		✓		PO for purchase of 2 teacher's tote bags at \$5.75 each, 5 various pencil sharpeners for a total of \$52, and 48 Magic Cube Key Chains for a total of \$26.50. Amounts do not appear excessive for supplies purchased. The need for key chains and teacher's tote bags is not clearly evident through analysis of documentation provided. Per examination of correspondence from a School Social Worker, these items were used as incentives to get parents to participate in the Parent College at Wilentz School. Per this Social Worker, keeping parents involved directly affects the educational performance of district children.	Per correspondence from the school Social Worker, these items were used as incentives to get parents to participate in the Parent College at Wilentz School. The Parent College keeps parents involved by showing them what needs to be done in order to help their children be prepared for school and to complete their homework assignments. This directly affects the educational performance of district children.

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48	1502401006100000000	233506	07/01/2005	LEARNING RESOURCES, INC.	\$ 73.85	\$ 66.99	Phonics Puzzle Card Library Set / Organization Station / No. 10 School	✓			PO for a Phonics Puzzle Card Library Set and one organization station chart for No 10 School. Amount is not excessive and the purchase appears to benefit students based on invoice description and other documentation provided.	
49	1502401006100000000	239906	07/11/2005	SCHOOL SPECIALTY	\$ 130.52	\$ 194.49	No 10 School / Various School Supplies	✓			PO for purchase of school supplies including 1 "Learn to Read Holiday Series", 1 Boston School Sharpener, and 25 units of Play Doh modeling clay. Amount for each item does not appear excessive and the items purchased appear to provide educational value to elementary school students.	
50	1501901006100000000	261206	07/19/2005	CALLOWAY HOUSE INC	\$ 106.70	\$ 88.90	Mighty Magnetic Grippers / Art Center / Flynn School Grade 2	✓			PO for purchase of 1 "Art Center" for \$80 and 10 Magnetic Grippers for \$12.95 total. Purchase of the magnets appears reasonable in amount and nature. Per inquiry of the Flynn School Principal, the "Art Center" is an organizer for construction paper that is used in the supply section of the classroom so that students can easily access construction paper during classroom activities. Purchase appears to be for the benefit of district students.	
51	1502041006100000000	267806	07/08/2005	FREE SPIRIT PUBLISHING INC.	\$ 37.75	\$ 31.80	4 Books - Various Titles / Flynn School	✓			PO for purchase of 4 books at \$7.95 / each. The titles of the books are as follows: "Hands are Not for Hitting", "Teeth are Not for Biting", "Words are Not for Hurting", and "Feet are Not for Kicking". Examination of book titles indicates that they are for the benefit of students. Purchase amount is not excessive.	

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52	1501901006100000000	269806	07/13/2005	INTERSTATE MUSIC SUPPLY	\$ 321.19	\$ 278.00	Storage Cart for Music Teacher / Flynn School	✓			PO for purchase of one 24" x 36" storage cart for the Flynn School Music Teacher. Per inquiry of district personnel, this elementary school Music Teacher must travel from room to room at Flynn School in order to teach her classes, and must carry various equipment and teaching materials. As such, this purchase appears to provide educational value to students.	
53	1502401006100000000	270406	01/09/2006	LAKESHORE LEARNING MATERIALS	\$ 156.65	\$ 192.10	Flynn School Bilingual Grade 2 / Various Spanish Learning Activity Sets	✓			PO for purchase of various Spanish Language Activities for Grade 2 students at Flynn School. Purchase includes Spanish word cards, Spanish Build-a-Word Cubes, Writing Spanish Take Home Packs, etc. Purchase is not excessive in amount and provides educational value to district students.	
54	1501901006100000000	272606	01/09/2006	LEARNING SERVICES	\$ 592.89	\$ 553.30	Various Teaching Supplies / Flynn School	✓			PO for purchase of various educational / teaching material including digital storytelling for PowerPoint, Adobe Workshop learning materials, Digital Photography learning materials, etc. This purchase was initiated by the Flynn School Computer teacher for all students. This purchase is for downloads of various software for computers. Purchase appears educational for Flynn students through analysis of invoice descriptions.	

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55	1501901006100000000	272906	07/15/2005	LEAPFROG SCHOOLHOUSE	\$ 443.99	\$ 443.99	Flynn School / Leapfrog Starter Kits, Various Titles			✓	PO for purchase of various products including "getting started" kits for Grades 1 & Kindergarten, various book titles, and headphones. PO package documentation does not provide clear explanation of what kind of services or equipment this vendor provides, and as such the nature & use of this purchase cannot be deduced. Per the Flynn School Principal, this purchase includes a Leap Pad and 3 interactive books that provide an excellent personal learning tool for students. Per the Principal, these items / activities builds vocabulary and oral language skills. Purchase is for the benefit of district students.	Per the Flynn School Principal, this purchase includes a Leap Pad and 3 interactive books that provide an excellent personal learning tool for students. These items / activities builds vocabulary and oral language skills. Purchase is for the benefit of district students.
56	1502131006100000000	273406	07/13/2005	THE MCGRAW-HILL COMPANIES	\$ 683.17	\$ 639.60	Reading Express / Flynn School Resource Program		✓		PO for purchase 40 reading practice workbooks costing approximately \$16 / workbook. These reading workbooks are for the benefit of district students and do not appear excessive in amount.	
57	1502131006100000000	276506	07/07/2005	PCI EDUCATIONAL PUBLISHING	\$ 166.98	\$ 166.75	Various Math Books & Teaching Supplies / Flynn School Resource Program		✓		PO for purchase of various Math games, books, and activities. Invoice description includes "Math that Counts" book, "Twist and Shout" Math Games, and "Wake up brain!!" books. Purchase amount is not excessive and this purchase is for the educational benefit of district students.	
58	1501901006100000000	278206	07/18/2005	REALLY GOOD STUFF, INC.	\$ 485.60	\$ 411.10	Various Language & English Learning Supplies / Flynn School		✓		PO for purchase of various teaching supplies such as "small group word building set", magnetic alphabet letters, Homework pass pad, etc. Per examination of invoice documentation, the purchase amount appears reasonable given the items purchased. Per examination of invoice descriptions of items purchased, these items appear to have educational value for students.	

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59	1502041006100000000	283006	07/01/2005	SUPER DUPER PUBLICATIONS	\$ 328.58	\$ 328.58	Various Language & English Learning Supplies / Flynn School	✓			PO for purchase of various teaching supplies for grammar and English classes such as a "Jumbo Articulation Drill Book", "Auditory Adventures Activities Pack", "Making Stories is Fun Dominoes", and "Say and Do Grammar Games". PO amount appears reasonable and items purchased appear to have educational value for elementary school students.	
60	1501901006100000000	286506	07/01/2005	ATLAS PEN AND PENCIL CORP	\$ 43.13	\$ 39.17	Smiley Face Birthday & Seasons Greetings Supplies / Ceres School	✓			PO for purchase of 1 "Smiley Face B-Day" and 1 "Scene - Seasons Greetings" items. Amount for this purchase is not excessive. Per inquiry of district management, this purchase is for pencils that are used to reward students at Ceres School for good behavior in accordance with an "Assertive Discipline" program. Amount is not excessive and purchase is for the benefit of district students.	
61	1501901006100000000	293106	07/01/2005	HARCOURT, INC.	\$ 1,933.20	\$ 1,587.12	Grammar, Spelling, Reading Practice Books / Ceres School	✓			PO for purchase of 30 Grammar, Spelling, and Reading Practice Workbooks. Purchase also includes reading comprehension tests and holistic reading assessments. Per examination of PO documentation, it appears as though this purchase provides educational value to students at Ceres School. PO amount does not appear excessive given the amount of material received for student use.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive	
62	1501901006100000000	300306	07/01/2005	MARI, INC.	\$ 719.66	\$ 729.65	Primary Thematic Units Set (40 Books) & Intermediate Thematic Units Set (30 Books) / Ceres School		✓		PO for Primary Thematic Units Set of 40 books and an Intermediate Thematic Units Set of 30 books. Each book costs approximately \$10.00, which appears reasonable. Per examination of documentation and inquiry of the Ceres School Principal, these books are used by teachers to assist them in planning lessons and their thematic units of study. Quantities purchased are based upon class/teacher needs and are reviewed by the purchase order approvers for reasonableness and correlation to the core curriculum content standards.
63	1501901006100000000	301006	07/01/2005	EDUCATORS PUBLISHING SERVICE, INC.	\$ 133.65	\$ 133.65	Seasonal Journals Fall / Winter / Spring / Ceres School		✓		PO for purchase of 30 Fall, 30 Winter, and 30 Spring "Season Journals" at \$1.35 / journal. Amount per journal is not excessive. Per examination of documentation provided by the district, these journals include vocabulary words and are utilized by elementary school students to do writing activities during their 90-minute writing block.
64	1501901006400000000	302706	07/01/2005	NATIONAL SCHOOL PRODUCTS	\$ 101.64	\$ 101.64	Dinosaur & Habitat Learning Supplies / Ceres School Teacher		✓		PO for purchase of 2 Dinosaur Books for \$17 total, 12 Habitat Series Books for \$3 / book, and a set of "Hello Reader Level 2" books for \$39.50 total. Purchase was initiated by a first grade teacher at Ceres School for her students. PO amounts do not appear excessive and these books appear to have educational value upon analysis of invoice descriptions and titles.

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65	1501901006100000000	305606	07/01/2005	PACIFIC LEARNING, INC.	\$ 874.50	\$ 874.50	Orbit Chapter Books Grade 4 Classroom Package / Ceres School		✓		PO for Grade 4 Level "Orbit Chapter Books Set". Per the Ceres School Principal and examination of documentation, each chapter book kit contains 144 books, 6 each of 24 different book titles. Per the Principal, students use these books during guided reading. Amount per book of approximately \$6.00 is not excessive and this purchase is for the benefit of district students.	
66	1501901006100000000	314406	10/12/2005	TREND ENTERPRISES, INC.	\$ 28.44	\$ 26.33	Bulletin Board Decorative Boarders		✓		PO for various decorative bulletin board borders including a rainforest border, math signs border, and months of the year border. Supplies appear to be reasonable in nature and amount. This purchase is for the benefit of district students.	
67	2002341006102000000	322906	07/27/2005	LAKESHORE LEARNING MATERIALS	\$ 345.51	\$ 339.52	Word Learning Activities & Teaching Materials / No 10 School		✓		PO for purchase of various items & materials including a "Sight Word Bingo (Various Levels)", a "Blank Word Wall", a "Learn to Print & Write" wipe off board, etc. Amounts for each item do not appear excessive. Per analysis of item description on invoice, these items appear to have educational value for district students.	
68	1501901006100000000	333606	02/25/2006	STEVE SPANGLER SCIENCE	\$ 47.90	\$ 39.95	Tie-Dye-Kit Classroom Kit / Flynn School		✓		PO for purchase of Tie-Dye-Kit for Flynn School purchase by the G&T Teacher for a science activity. Purchase appears to be for the benefit of district children within G&T classes, and the amount is not excessive.	

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69	1502401006100000000	333906	07/05/2005	CALLOWAY HOUSE INC	\$ 610.39	\$ 604.89	All Around Presentation Center / 30-Compartment student Center / No 10 School			✓	PO for purchase of 1 "All Around Presentation Center" for \$400 and 1 30-Compartment Student Center for \$150. PO documentation does not provide a description of what purpose these items provide to the district. In addition, the amounts appear excessive. Per Richardson School Personnel, the presentation center has 30 compartments and is used to store large books, charts, and other teaching materials. Per district personnel, this purchase is to help students become better organized and more prepared for class.	Per Richardson School Personnel, the presentation center has 30 compartments and is used to store large books, charts, and other teaching materials. Per district personnel, this purchase is to help students become better organized and more prepared for class.
70	1504031006000000000	341306	07/01/2005	COLLINS SPORTS MEDICINE	\$ 2,559.10	\$ 2,490.69	McGinnis School / Various Medical Supplies for Athletic Trainer			✓	PO for various supplies needed by Athletic Trainer for the Middle School sports teams such as athletic tape, adhesive bandages, band aids, nasal strips, ankle braces, shoulder slings, knee pads, etc. These supplies are for the benefit, safety, and health of student athletes. Per inquiry of McGinnis School personnel, these items are used on demand and ordered when stock is low. Documentation related to inventory of this kind of supplies as well as prior year(s) purchases of these items are needed to evaluate the necessity of this purchase.	Per inquiry of McGinnis School personnel, these items are used on demand and ordered when stock is low. Quantities purchased are based upon class/teacher needs and are reviewed by purchase order approvers for reasonableness and correlation to the core curriculum content standards.
71	1501901006100000000	343306	07/01/2005	INTERNATIONAL READING ASSOCIATION	\$ 190.00	\$ 209.00	Individual Membership - 2 Journals / IRA Book Club / McGinnis School Reading Specialist			✓	PO for membership to the International Reading Association and for 2 Journals (National Member Journal & Reading Teacher Journal). The IRA membership cost \$129 and the 2 Journals cost \$61 total. These expenditures are for the Middle School Reading Specialist, and as such this membership and journals appear to be directly related to the roles and responsibilities of this district employee.	

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72	1501901006100000000	346906	02/23/2006	SCHOOL SPECIALTY	\$ 128.89	\$ 228.73	Various Teaching Supplies / McGinnis School		✓		PO for purchase of various supplies including sharpie pens, highlighters, white board markers & cleaners, and other similar products. Quantities purchased and purchase amounts appear reasonable. Purchase of these supplies appears ordinary for use by a teacher and students.	
73	1504021005000000000	351106	08/03/2005	RARITAN BAY MEDICAL CENTER	\$ 540.00	\$ 540.00	Cold Lunch for Health & Physical Education In-service 9/6/05 / 60 people / High School Athletic Director			✓	PO for Cold Lunch for 60 people for "Health & Physical Education In-service" on 9/6/05. Amount per person of \$9 appears reasonable. Documentation provided does not provide further discussion regarding what this event is for or why a medical center is being reimbursed for a food purchase. Per inquiry of High School Personnel, this was an in-service for CPR and defibulator training held by the vendor for district staff members. The vendor provided lunch for this training and was then reimbursed by the district.	Per inquiry of High School Athletic Director, this was an in-service for CPR and defibulator training held by the vendor for district staff members during the districts annual staff development day. The vendor provided lunch for this training and was then reimbursed by the district. Food which is purchased for all day meetings/trainings is to maintain continuity through a working lunch.
74	1501901006100000000	354806	07/01/2005	SCHOOL SPECIALTY	\$ 2,069.00	\$ 3,337.00	Deluxe Refillable Vinyl Holder / Mark Master Record Book / Planmaster No. 2 / State Contract #57433 / McGinnis School			✓	PO includes payment of \$1196 for a purchase that includes 200 2005/2006 Wall Calendars, 150 "Register Mark Masters", and 150 "Plan Secondary". PO documentation does not explain the use or need for these purchases. Per McGinnis School personnel, each teacher within the school receives a wall calendar for their classroom. Register Mark Masters and Plan Secondary are plan books and grade books used by the teachers. Purchase amount for each item is not excessive. Total purchase amount is also not excessive in relation to how many teachers benefit from this purchase.	Per McGinnis School personnel, each teacher within the school receives a wall calendar for their classroom. Register Mark Masters and Plan Secondary are plan books and grade books used by the teachers.

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75	1501901006100000000	357406	07/10/2005	CLASSROOMDI RECT.COM	\$ 202.19	\$ 219.66	Neon Clipboards & Electric Sharpener / Ceres School	✓			PO is for purchase of 30 Neon Clipboards at \$2.09 / clipboard and 1 Electric Sharpener for \$136.99. Per inquiry of district personnel, this electric sharpener has the ability to sharpen pencils of all sizes that are used by students at Ceres School to develop fine motor skills. Clipboard amounts appear reasonable but the Electric Sharpener amount appears excessive.	
76	1501901006100000000	359206	01/25/2006	POSITIVE PROMOTIONS, INC.	\$ 232.41	\$ 212.25	1 set Banner Assortment Pack / Flynn School / Principal		✓		PO for purchase of a "Banner Assortment Pack" for Flynn School. Per the Principal of Flynn School, the banner assortment is displayed throughout the building as a constant reinforcement of concepts such as self-esteem, school pride / unity, respect, integrity, etc. Per the Principal, teacher and administrators will refer to the banners regularly to remind students of their importance. Documentation provided includes printouts of each banner, which appear to have motivational and educational value for students.	
77	2002111003003000000	364106	01/09/2006	KNOWLEDGE LEARNING CORP.	\$ 467,655.51	\$ 745,035.00	Medallion Wrap Around Program for 7/1/05 to 6/20/05		✓		Documentation indicates contract is for preschool after school program services at St. Mary's Early Childhood Center and Ignacio Cruz Early Childhood Center provided by Medallion School Partnerships. Documentation provided also includes State of New Jersey Department of Human Services Division of Family Development approval of contract ceiling in the amount of \$745,035.	

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78	111000100566000000	384706	01/23/2006	CHILDREN'S CENTER OF MONMOUTH CTY	\$ 39,286.80	\$ 39,286.80	2005-2006 Tuition / Special Services		✓		PO is for tuition for a special services student to attend this vendor's facilities. Per examination of 2005-2006 Out-of-District Placements budget documentation, this particular tuition payment was included within the approved budget. Per examination of NJ DOE Mandated "Tuition Contract" Private Schools for the Handicapped for this particular school, the amount paid appears to be correct.	
79	111000100562000000	389406	08/26/2005	UNION CTY EDUC SERV COMMISSION	\$ 30,352.50	\$ 33,725.00	2005 / 2006 Tuition (Westlake) Special Services		✓		PO for tuition for a special services student that attend this vendor's facilities. Per examination of 2005-2006 Out-of-District Placements budget documentation, this particular tuition payment was included within the approved budget. Per examination of the 2005-2006 Special Education Tuition Contract Agreement between the district and this vendor, the amount paid for this student appears reasonable.	
80	111000100566000000	390706	08/23/2005	THE HOLMSTEAD SCHOOL	\$ 26,741.36	\$ 26,741.36	Balance on tuition		✓		PO is for tuition for a special services student to attend this vendor's facilities for the 04/05 School Year. Per examination of the 2004-2005 Out-of-District Placements budget documentation, this particular tuition payment was included within the approved budget. Per examination of the NJ DOE Mandated Tuition Contract Private Schools for the Disabled for the 2004-2005 School Year for this vendor, the amount paid for this student appears reasonable.	

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81	1110002626100000000	400506	08/17/2005	SIPERSTEIN'S	\$ 993.26	\$ 993.26	For maintenance departments / Director of Buildings & Grounds			✓	This PO is for the purchase of paint supplies by the Director of Buildings & Grounds. Per examination of documentation, items purchased includes masking tape, spackle, primer / stain killer, and paint. Amounts and quantities purchased do not appear excessive. Supplies purchased appear to be supplies used in the normal course of business within the Buildings & Grounds Department.	Siperstein's is a paint supply store where the district purchases paint and painting supplies to utilize in the district during the entire school year and during the summer painting program.
82	1501901006100000000	404606	08/31/2005	NASCO	\$ 90.00	\$ 90.00	provision of supplies			✓	The Purchase Order is for Claim edit note, Measuring Cups white, dish towel pk -12 hunter green. The amount paid to the supplies is not excessive. Documentation provided does not explain purpose, beneficiary, and necessity of expenditure to education. The Bid documentation is available and the vendor has the lowest price in proposal.	
83	1110002626100000000	412106	01/23/2006	KINDY TORRES	\$ 90.00	\$ 90.00	Work shoe reimbursement			✓	The documentation indicates a shoe purchased for work purposes. Documentation provided does not explain purpose, beneficiary, and necessity of expenditure to education.	Per AFT contract, a copy of which was provided to the auditing team, personnel such as food service workers, custodians, maintenance, security guards and bus drivers are entitled to reimbursement for the purchase of uniform shirts, pants and shoes.

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84	111000100565000000	414106	09/13/2005	BERGEN COUNTY SPECIAL SERVICES	\$ 1,803.00	\$ 46,300.00	Tuition Godwin School / Special Services			✓	<p>PO is for tuition for a special services student to attend this vendor's facilities for the 05/06 School Year. Per examination of the Special Education Contract Agreement between the district and the vendor, the amount paid on this PO appears reasonable. Amount paid does not agree to the 2005-2006 Out-of-District Placements approved budget documentation. Further analysis is necessary.</p>	<p>Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval. The difference in payment is related to additional service being provided to the student, of which the services were board approved.</p>

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85	1110001005650000000	414106	01/03/2006	BERGEN COUNTY SPECIAL SERVICES	\$ 1,803.00	\$ 46,300.00	Tuition Godwin School / Special Services			✓	PO is for tuition for a special services student to attend this vendor's facilities for the 05/06 School Year. Per examination of the Special Education Contract Agreement between the district and the vendor, the amount paid on this PO appears reasonable. Amount paid does not agree to the 2005-2006 Out-of-District Placements approved budget documentation. Further analysis is necessary.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval. The difference in payment is related to additional service being provided to the student, of which the services were board approved.
86	1110002626100000000	430306	09/14/2005	HENNING BUILDING SUPPLY	\$ 1,754.00	\$ 1,754.00	Maintenance department to use through out district			✓	PO is for the purchase of various supplies including floor tile, screws, bolts, caulk, drill bits, etc. Item quantities and amounts do not appear excessive per examination of vendor invoices. Supplies purchased appear to be supplies used in the normal course of business within the Buildings & Grounds Department.	This vendor is a supplier of building materials that the maintenance and custodial departments use on a daily basis for the upkeep of the districts facilities.

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87	10B7510000000000000	434206	08/26/2005	ENSR CORPORATION	\$ 40,494.46	\$ 51,500.00	Phase II Environmental Site assessment pursuant to proposal			✓	PO is for the vendor to conduct a Phase II Environmental Site Assessment (ESA) for all district buildings. The documentation explains the proposed scope of work by the vendor in response to the RFP issued by the district. It identifies in detail the amounts of each labor and service costs. Per examination of the proposal provided by the vendor, the work is highly documented and the proposal is signed and accepted by the Business Administrator. A bulk of the payment for work performed relates to a Soil & Groundwater Sampling with Laboratory Analysis (\$35,200). Other vendor proposal documentation is not within the PO package and as such the dollar amount of this purchase requires further analysis.	All information relative to this environmental assessment was provided to the auditing team.
88	1306021006400000000	439006	01/09/2006	NORTH AMERICAN BOOK DIST., LLC	\$ 1,070.00	\$ 1,070.00	Encyclopedia of NJ. NJ biographical dictionary Encyclopedia of NJ Indians Encyclopedia of US		✓		The PO is for purchase of various Encyclopedias on state and the country for the Adult Education Center Library. The amount does not seem excessive and the timing of the purchase is for the at the beginning of the fiscal year and appears appropriate. Purchase appears to be for the benefit of students.	
89	1501901006100000000	448006	09/22/2005	ETA/CUISENAIRE	\$ 636.99	\$ 775.00	Royal Reading/Editing Center Standard Pocket Chart 30 Pocket Chart Poems			✓	Documentation provided does not explain purpose, beneficiary, and necessity of expenditure to education.	

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90	2002111006103000000	449306	09/28/2005	KAPLAN COMPANIES INC.	\$ 167.00	\$ 167.00	supply materials			✓	The purchase order is for various supplies of learning supplemental materials such as calculators, placemats, thermometer, mail carrier, microscope. The bid was received and reviewed and it indicates that the vendor has offered the lowest price, thus the amount does not seem excessive. Documentation provided does not explain beneficiary and necessity of expenditure.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Items purchased were for the use of the science department within the high school.
91	2002512005800000000	454406	10/05/2005	COTTRELL GRAPHICS	\$ 1,101.00	\$ 1,101.00	Purchase of booklets			✓	The purchase order is for the purchase of Spanish and English booklets and also NJ title 6a Chapter Code books, and NJ Admin chapter 6A. The amount per booklet is 0.49 which appears to be reasonable for a booklet. The timing of the purchase appears reasonable. The material appears to be important for distribution since it contains information regarding parental rights and regulations guiding NJ schools. As per District response, the quantity ordered is due to change in laws and for extra copies in case a parent may request for one, which often happens during initial evaluation. A copy of the Parental Rights in Special Education booklet and New Jersey Administrative Code Title 6A Chapter 14 Special Education booklet should always be available for review upon request.	

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92	2002111006103000000	458506	10/17/2005	LAKESHORE LEARNING MATERIALS	\$ 111.85	\$ 111.85	Purchase of pegboards and geoboards (geographical)		✓		The purchase order is for 3 Peg boards and 2 geographical boards to be used in the auditoriums and classrooms to display learning material for students. The students are beneficiaries of the of the purchase. The bid was received and reviewed and it indicates that the vendor has offered the lowest price, thus the amount does not seem excessive.	
93	1501901008900000000	469606	01/23/2006	WEMROCK ORCHARDS	\$ 1,242.00	\$ 1,620.00	All Kindergarten Classes school trip to Wemrok Orchards		✓		Class trip for all kindergarten classes at Patten School to Wemrock orchards for 138 students and 20 adults. The amount per student of \$9.00 appears to be reasonable. The number of adults - 20 also appears to be reasonable to for to support 138 kindergarten students.	
94	1110002133000000000	478206	10/26/2005	DERRICK M. DESILVA, M.D.	\$ 525.00	\$ 525.00	Hepatitis B vaccination		✓		The PO is payment for vaccination for Hepatitis B vaccination @ \$75 a person. The list of people who received the vaccination is included in the PO package. Per examination of HR documentation, all those who received vaccination are employees of the district. Hepatitis B vaccination is to support the employee health.	

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95	111000100566000000	486206	10/26/2005	THE CHILDREN'S HOME	\$ 36,393.36	\$ 43,097.00	Special Services Tuition			✓	PO is for tuition for a special services student to attend this vendor's facilities for the 05/06 School Year. Per examination of the Special Education Contract Agreement between the district and the vendor, the amount paid on this PO appears reasonable. Amount paid does not agree to the 2005-2006 Out-of-District Placements approved budget documentation. Further analysis is necessary.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval. The difference in payment is related to additional service being provided to the student, of which the services were board approved.
96	111000262610000000	488006	10/25/2005	HIPOLITO BOSQUES	\$ 99.00	\$ 99.00	Work shop reimbursement			✓	The purchase order is for work shoes reimbursement. The package does not include information regarding who is the beneficiary of this purchase and the purpose for this requisition.	Per AFT contract, a copy of which was provided to the auditing team, personnel such as food service workers, custodians, maintenance, security guards and bus drivers are entitled to reimbursement for the purchase of uniform shirts, pants and shoes.

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97	1110002626100000000	489406	10/24/2005	HENNING BUILDING SUPPLY	\$ 2,207.00	\$ 2,207.00	Building supplies		✓		The Purchase Order is for various building supplies. There invoices attached to the PO package include charges for, screws, nuts and bolts, hangers, concrete gravel, drills. Because these supplies are used on the ad-hoc on going basis by the maintenance personnel, there is no requirement for them to substantiate the request. Building supplies appear to be ordinary for the operations of the school district.	
98	1501901006100000000	506006	03/09/2006	LIBERTY BAGEL CAFE	\$ 77.00	\$ 77.00	Principal & Supervisors Meeting Continental Breakfast 10/16/05			✓	PO for purchase of a Continental Breakfast for a Principal's and Supervisors meeting at Flynn School. PO package describes that 14 staff members attended this meeting at a cost of \$5.50 / person. Amount per person is not excessive for this expenditure.	Food which is purchased for meetings/training is to maintain the continuity through a working meeting. Food is provided through a vendor who has been selected by the business office through a request for quotations at the beginning of the year. Breakfast generally consists of bagels, coffee, tea, juice and water.

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99	1501901006100000000	506206	03/13/2006	LIBERTY BAGEL CAFE	\$ 100.00	\$ 100.00	Administrators, Supervisors, & Directors Visitation Luncheon 10/25/06			✓	PO for purchase of lunch for a Administrators, Supervisors, and Directors Visitation meeting at Flynn School. PO documentation does not provide the number of people that attended this Luncheon and as such the amount per person cannot be ascertained. However, the purchase amount in total does not appear excessive.	Meeting was for all district administrators and supervisors. The purpose of the meeting was to discuss the events of the past month and the goals moving forward. Food which is purchased for meetings/training is to maintain the continuity through a working meeting. Food is provided through a vendor who has been selected by the business office through a request for quotations at the beginning of the year. Lunch generally consists of sandwiches, cold salads and non-alcoholic beverages.
100	1504011005000000000	510906	01/24/2006	NEPTUNE HIGH SCHOOL	\$ 100.00	\$ 100.00	Entry fee for the Neptune High school annual veterans day drill meet		✓		The Purchase Order is for the entrance fee for students to participate in the Neptune's annual high school day drill meet. The \$100 fee also covers the cost of trophies distributed during the day's meeting.	
101	2002432006000000000	523806	01/25/2006	REALLY GOOD STUFF, INC.	\$ 102.00	\$ 98.00	Purchase of accessories from Really Good Stuff store.		✓		The Purchase Order is for a number of supplies such as: Privacy Shields, Magazine Holders, Portfolio storage boxes Rainbow Pocket Carts, Plastic Ceiling Hooks. The amount of the expenditure for school stationary supplies does not seem excessive. These supplies are for student and faculty comfort the amount is not excessive.	

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102	2002431006100000000	526506	11/22/2005	LAKESHORE LEARNING MATERIALS	\$ 462.00	\$ 557.00	Books purchase		✓		The PO is for purchase of various books in Spanish for bilingual students within the district. The price per item is not excessive amounting to the most expensive being \$75. Also, the set of books: Spanish library is \$95 which also appears not excessive. The time of the purchase is November which is a in time for the second half of the school year. Per examination of description of items ordered, this purchase appears to have educational value for bilingual students.	
103	2002111005003000000	528506	12/01/2005	JUNIORS' VENTURE DBA/THE LIZARD GUYS	\$ 475.00	\$ 475.00	Lizard Guy show with reptiles		✓		Lizard Guy show with reptiles for all Ignacio Cruz Early Childhood students. There were 6 shows scheduled to accommodate students. Each show is for 30 min. featuring number a number of different reptiles. The price does not appear to be excessive and the show has educational value for students.	
104	1110002626100000000	533606	04/04/2006	FERTIG'S	\$ 8,021.00	\$ 8,021.00	Overall for the district custodians		✓		The purchase order is for the overalls for the district custodians There are 78 Coveralls @ \$83 each and there are 17 x-Large Coveralls for \$91. The uniform is necessary for the custodians to execute their work. Per examination of HR documentation, the district employs approximately 100 maintenance and custodial employees. As such, the quantity of items purchased appears reasonable. Amount paid per Coverall appears to be excessive in considering all documentation provided.	Per AFT contract, a copy of which was provided to the auditing team, personnel such as food service workers, custodians, maintenance, security guards and bus drivers are entitled to reimbursement for the purchase of uniform shirts, pants and shoes. This vendor is a local business and the main supplier of the uniform components.

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
105	2002112003293000000	555806	03/08/2006	ANGELITA OLAVARRIA MARCANO	\$ 108.00	\$ 108.00	Car allowance	✓			The expense is to cover the cost of mileage expenses of a school social worker (as per HR file) for the period of September & October 2005 and has to travel between schools to meet with students who require attention. The Purchase Order package includes detailed description of mileage traveled and locations traveled to within the District. Amount is not excessive.	
106	2004361006100000000	565806	01/20/2006	ENCORE PERFORMING ARTS, INC.	\$ 2,675.00	\$ 2,675.00	Flying ship production in Rosa Ride	✓			There were three shows presented for all students at Shull School. The performing studio is Encore Performing Arts and the name of the play is Rosa's Ride. The amount appears to be reasonable based on the amount of students that benefit from this event.	
107	1306011006100000000	571706	01/09/2006	POSITIVE PROMOTIONS, INC.	\$ 1,046.00	\$ 1,046.00	Garden of Thanks, I make a difference Team Time Mini Picnic Basket	✓			The purchase order is for a number of incentive products with least priced at 2.75/ea and the most expensive priced at 9.75/ea. A total of 50 of each item were purchased in total. The PO does not provide any details regarding what particular these incentives are for (what programs, what achievements etc.). PO documentation does not provide description regarding who is benefiting from these items.	
108	2006191006105000000	571806	01/04/2006	CANTON OFFICE SUPPLY	\$ 419.00	\$ 419.00	Office supplies materials and tools purchase	✓			This purchase order is for office supplies under the general supplies account number for the Adult Education Center. Supplies purchased includes staplers, staples, scissors, etc. Both PO and the invoice contain list of the supplies acquired. The office supplies purchased are ordinary for the operations of the school.	

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109	1510002626100000000	574806	01/12/2006	FERTIG'S	\$ 3,387.00	\$ 3,387.00	Uniforms boots and shoes purchase			✓	The purchase of uniform shoes and boots for 37 security guards within the district. PO includes order forms from each school for security guards that are assigned to that particular school. Amount per pair of boots ranges from approximately \$60 - \$100. Amounts appear excessive for the purchase of boots. Expense is for ordinary operations of the school district.	Per AFT contract, a copy of which was provided to the auditing team, personnel such as food service workers, custodians, maintenance, security guards and bus drivers are entitled to reimbursement for the purchase of uniform shirts, pants and shoes. This vendor is a local business and the main supplier of the uniform components.
110	1306012005000000000	575706	03/08/2006	ANA CRUZ, ACR CONSULTANT LLC	\$ 4,500.00	\$ 4,500.00	Services Rendered at Adult School Nov - Dec 2005 / Business Administrator		✓		PO for 9 days of services rendered at \$500 / per day. Attached to the Vendor Voucher is a detailed description of work performed by this consultant. During November, the main project for this consultant was "to study and collect all the information required to complete the 2004-2005 Yearly Report for the Approved Supplemental Educational Services Providers for the NJ DOE (SES Provider)". During December, this document describes work performed as completing an application for the Liberty Science Center for an after school science project. Work performed appears to be beneficial to the district. PO package contains no contract documentation.	

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111	1501901006100000000	579606	03/24/2006	AMERICAN GUIDANCE SERVICE, INC.	\$ 2,161.27	\$ 3,890.91	McGinnis School / Various Educational Software and Student Workbooks		✓		PO for purchase of various "Math Concepts" Software, "Basic English Grammar" Software, "Target Spelling and Vocab" workbooks & activities, and student workbooks for each software item purchased. Purchase was initiated by a 5th Grade Teacher at McGinnis School. 20 of each workbook were purchased, which appears to be for the benefit of one classroom. Per examination of the titles of items purchased on the vendor invoice, it appears as though the items purchased have educational value for district students.	
112	1502401006400000000	581306	01/06/2006	PERMA-BOUND	\$ 6,725.70	\$ 6,725.70	Shull School / State Contract #A40524		✓		PO for purchase of various educational Spanish dictionaries and thesauruses. A total of over 400 of these dictionaries / thesauruses were purchased. These books appear to have educational value for district students in the bilingual educational program. Documentation related to inventory and prior year(s) purchases of these items are needed to evaluate the necessity of this purchase. Per Shull School personnel, there was no inventory of books prior to this purchase because this was the first time that the recommendation to purchase these books was made.	Per Shull School personnel, there was no inventory of books prior to this purchase because this was the first time that the recommendation to purchase these books was made.

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113	1501901006400000000	590206	01/03/2006	BENCHMARK EDUCATION COMPANY	\$ 7,001.80	\$ 6,710.00	Flynn School / Various Educational Materials & Supplies			✓	PO for purchase of various levels of Math book sets for Flynn School Students. Titles of book sets purchased includes "Numbers & Operations", "Algebra", "Geometry", "Data Analysis & Probability", and "Measurement". Items purchased appear to have educational value for Flynn School students. The grade levels for these items indicated on the invoice match the grade levels housed at Flynn Elementary School. PO documentation does not provide the quantity of materials that are provided through purchase of these Math Sets. Per the Flynn School Principal, each set includes 6 math books. Documentation related to inventory and prior year(s) purchases of similar / related items are needed to evaluate the necessity of this purchase. Further analysis is needed.	Per the Flynn School Principal, each set includes 6 math books. Quantities purchased are based upon class/school needs and are reviewed by purchase order approvers for reasonableness and correlation to the Core Curriculum Content Standards.
114	1110002235000000000	592006	06/22/2006	DAY ASSOCIATES	\$ 125.00	\$ 125.00	Repair of HP Printer / Special Services			✓	PO for the repair of an HP Printer utilized by the Special Services Department. Expenditure is for the normal operation of the Special Services Department and is not excessive.	
115	2002312008000000000	597206	01/10/2006	LIBERTY BAGEL CAFE	\$ 112.50	\$ 112.50	Teaching Math for Understanding Workshop / Dec 13, 2005 / McGinnis School Staff - 25 Members			✓	PO for a bagel breakfast provided for 25 members of the McGinnis School Staff for a "Teaching Math for Understanding" Workshop. Amount per person of \$4.50 is not excessive. Purchase of breakfast does not appear to be necessary to education.	Food which is purchased for meetings/training is to maintain the continuity through a working meeting. Food is provided through a vendor who has been selected by the business office through a request for quotations at the beginning of the year. Breakfast generally consists of bagels, coffee, tea, juice and water.

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116	1502401008000000000	601206	01/10/2006	NEWARK MUSEUM ASSOCIATION	\$ 837.00	\$ 927.00	2nd Grade Classes / Trip to Newark Museum Admission Cost		✓		PO is for the 2nd Grade Classes at Patten School to attend the Newark Museum. Amount for admission of \$9.00 / student and teacher is not excessive. This trip benefits the students.	
117	1110002705110000000	613706	01/12/2006	MARIA MICHELLE M. PEREZ	\$ 794.00	\$ 794.00	Transportation Aid Reimbursement "Aid in Lieu of" for 05/06 School Year for one student (St. James School) / Business Administrator		✓		PO for the reimbursement for mileage incurred by a student parent that had to drive her child to a private school located in Woodbridge, NJ for the entire 2005-2006 year. No invoice / breakdown of mileage driven is provided for review because per documentation provided these amounts paid are NJ DOE set rates for the 05/06 School Year. PO package contains a signed NJ DOE "Request for Transportation of Aid - Private School Student" Form filled out by this parent. Per NJ State Law, the district is required to reimburse a student parent for these expenses if transportation is not provided by the district.	
118	1110002705110000000	614206	05/26/2006	XIOMARA DIAZ	\$ 794.00	\$ 794.00	Transportation Aid Reimbursement "Aid in Lieu of" for 05/06 School Year for one student (St. Joseph School) / Business Administrator		✓		PO for the reimbursement for mileage incurred by a student parent that had to drive her child to a private school located in Woodbridge, NJ for the entire 2005-2006 year. No invoice / breakdown of mileage driven is provided for review because per documentation provided these amounts paid are NJ DOE set rates for the 05/06 School Year. PO package contains a signed NJ DOE "Request for Transportation of Aid - Private School Student" Form filled out by this parent. Per NJ State Law, the district is required to reimburse a student parent for these expenses if transportation is not provided by the district.	

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119	1504031005000000000	617506	01/24/2006	MAJESTIC LANES	\$ 636.47	\$ 636.47	Bowling Teams / Bowlers & Food / 4 different dates in December & January / 05/06 School Year / McGinnis School	✓			PO is for 28 bowlers on the bowling team for 4 different days during the 05/06 School Year @ \$5.50 / bowler. Invoices from the vendor indicate that 1 or 2 pizzas were purchased each time for the benefit of the district students on the bowling team. Amounts are not excessive and this purchase is for the benefit of district students.	
120	1504011005000000000	625406	01/20/2006	T & L CATERERS	\$ 1,150.00	\$ 1,150.00	Catering Services for Patrol Picnic / Roosevelt Park / 5/18/2006	✓			PO is for a catered picnic with hamburgers, hot dogs, watermelon, lemonade, etc. This picnic is to reward 100 children who are a part of the district's safety patrol. Amount of \$11.50 / child does not appear excessive. This picnic is for the benefit of district students.	
121	2004602005000000000	628606	01/28/2006	ANA CRUZ, ACR CONSULTANT LLC	\$ 2,000.00	\$ 2,000.00	December & January Adult School Consulting Services 05/06 School Year	✓			PO for 4 days of services rendered at \$500 / per day. Attached to the Vendor Voucher is a detailed description of work performed by this consultant. Work performed includes the preparing of a package of info about the operation of the Adult School Programs, preparing and submitting "Mid-Year Quarterly Reports" for Adult School Programs, and verifying information entered in the NJ Report Card for Adult School Programs. Work performed appears to be beneficial to the district. PO package contains no contract documentation.	
122	1110001005620000000	639206	02/13/2006	MIDDLESEX REGIONAL EDUCATIONAL	\$ 13,699.00	\$ 15,029.00	Special Services / 2005-2006 Tuition for Special Services Student	✓			PO is for tuition for a special services student to attend this vendor's facilities. Per examination of the Master Special Education Tuition Contract between the school district and the vendor, the amount paid appears to be reasonable. Per examination of documentation provided by Special Services, this tuition payment amount was approved by the Board of Education and the President of the MCEC.	

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123	1110002912800000000	645406	01/30/2006	KIMBERLY MASSIMINO	\$ 2,761.20	\$ 2,761.20	Tuition Reimbursement / Ceres School Teacher		✓		PO is for tuition reimbursement for a Elementary School Teacher who went to Fairleigh-Dickinson University for Graduate School Mathematics Classes. Invoice from the University agrees to reimbursement amount paid to this Teacher. Per examination of documentation, these expenses are to be reimbursed by the district.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
124	2002112005903000000	667406	02/08/2006	SCHOOL SPECIALTY	\$ 535.15	\$ 535.15	Mi Escuelita / Various Supplies / State Contract #57433		✓		PO for purchase of various equipment such as a mini cart with drawers for \$33, 160 piece unit blocks for \$199.87, and a block storage unit for \$169.87. Purchase is for pre-school classroom supplies at one of the District's Community Providers. Amount does not appear excessive for items purchased and the items are for the educational benefit of district students.	
125	2002112006003000000	668206	02/21/2006	CASCADE SCHOOL SUPPLIES	\$ 76.82	\$ 106.70	Black Unifile Organizer / No 7 School		✓		PO for purchase of 2 Organizer file cabinets for \$38.41 / cabinet. Purchase amount is not excessive and purchase appears reasonable in nature.	
126	2002511006100000000	670906	02/09/2006	SOCIAL STUDIES SCHOOL SERVICES	\$ 227.36	\$ 227.34	Special Services / Complete CPR & First Aid Quiz		✓		PO for purchase of various VHS tapes. Titles include "Your Complete Guide to CPR", "Out of Harm's Way: Safety", and "First Aid Video Quiz". Through examination of titles, this purchase appears to provide value to the school district in terms of health & safety. Purchase amount for these items does not appear excessive. Per inquiry of district personnel, these items were ordered for a non-public school as per their "flow-through allocations" from federal funds. Documentation provided does not explain the need for this purchase or an explanation stating that this is a "flow-through allocation".	Per inquiry of district personnel, these items were ordered for a non-public school as per their "flow-through allocations" from federal funds. The auditing team was asked to speak with the Director of Federal Programs regarding the NCLB and IDEA grants to gain a better understanding of the 'flow-through' grant and for copies of the grants.

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127	1110002706000000000	674706	02/16/2006	MARIA VIVAR	\$ 33.86	\$ 33.86	Bus Fuel Reimbursement / Business Administrator	✓			PO for reimbursement to a bus driver for bus fuel. Invoice from gas station is included and agrees to amount reimbursed. Per examination of HR documentation, this employee is a bus driver for the school district. Amount is not excessive. Amount is not excessive and the operation of district buses is for the benefit of students.	
128	2002431006100000000	679606	02/24/2006	TEACHER'S DISCOVERY	\$ 1,186.39	\$ 1,078.54	St. Mary's / Various books & other teaching supplies for young children	✓			PO for purchase of various supplies, books, and materials, including multiple Spanish speaking items. Quantity purchased of each item ranges from 1 to 2 units only. Per examination of titles on the invoice, it appears as though these items are for the educational benefit of young students within the district. Books purchased include "Three Little Pigs", "Little Red Riding Hood", and "Goldilocks". Amount for each book is not excessive as the average price is about \$10.	
129	1501901003400000000	679906	02/01/2006	DAY ASSOCIATES	\$ 135.00	\$ 135.00	Repair of HP Printers / IT Personnel	✓			PO for the repair and cleaning of 3 different HP printers at McGinnis School (1) and St. Mary's (2). Each printer cost \$45 for repair. Documentation provided does not contain explanation as to why these printers all needed the same repairs at this time. Amounts for repairs and cleaning do not appear excessive. Per IT personnel, these three printers all went down simultaneously and needed to be repaired.	Per IT personnel, these three printers all went down simultaneously and needed to be repaired. In instances where items can be repaired, the costs of the repair are cheaper than the costs of purchasing new equipment. Documentation specific to the needs of repairs are not required by statute to be included on the purchase order.

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130	111000291280000000	686606	02/10/2006	ROSANNA WIEME	\$ 2,070.00	\$ 2,070.00	Tuition Reimbursement for District Teacher			✓	PO is for tuition reimbursement for a District Elementary School Teacher who went to Kean University for further schooling. Classes include an English Class and a basic theory teaching class. Invoice from the University agrees to reimbursement amount paid to this Teacher. Per examination of documentation, these expenses are to be reimbursed by the district.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
131	111000270511000000	687606	02/27/2006	LUIS CABEZUDO	\$ 794.00	\$ 794.00	Transportation Aid Reimbursement "Aid in Lieu of" for the 2005 - 2006 School Year (Greater Brunswick Charter School)		✓		PO for the reimbursement for mileage incurred by a student parent that had to drive their child to a private school located in New Brunswick, NJ for the entire 2005-2006 year. No invoice / breakdown of mileage driven is provided for review because these amounts paid are NJ DOE set rates for the 05/06 School Year. PO package contains a signed NJ DOE "Request for Transportation of Aid - Private School Student" Form filled out by this parent. Per NJ State Law, the district is required to reimburse a student parent for these expenses if transportation is not provided by the district.	

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132	1510002705120000000	689806	03/10/2006	KEYPORT AUTO BODY	\$ 441.00	\$ 441.00	School Bus Rental for a Field Trip / All 3rd Grades			✓	PO for rental of 3 buses for an entire day for the entire Ceres Elementary 3rd Grade Field Trip at \$147 / bus rental. The Field Trip was for a trip to the Lenni Lenape / Green Meadows at Knoll Country Club Park. As such, this trip appears educational. Documentation provided does not address the need for utilizing buses not owned by the district for this field trip. Per inquiry of the Asst. Business Administrator and the Transportation Supervisor, district owned buses most often cannot be used for these special trips because they are used throughout the day for various different reasons.	Per inquiry of the Asst. Business Administrator and the Transportation Supervisor, district owned buses most often cannot be used for these special trips because district owned buses are utilized for student transportation between schools and to and from out-of-district schools.
133	2002451006100000000	706306	03/23/2006	QUILL CORP	\$ 149.90	\$ 164.89	Scientific Calculators			✓	PO for purchase of 10 Scientific Calculators for Classroom Instruction at \$14.99 / calculator for the Perth Amboy Catholic Middle School. Amount per calculator does not appear excessive and they are used for the benefit of district students. PO package documentation does not provide further discussion regarding why items are being purchase for Perth Amboy Catholic Middle School that is not a part of the PA School District. Documentation provided also does not explain why scientific calculators are being purchase as opposed to regular calculators. Per inquiry of the District Business Administrator, these calculators are provided to this Middle School as part of the No Child Left Behind legislation that requires funding to be given to non-public schools for students. Per the Business Administrator, scientific calculators were purchased because this middle school teaches pre-calculus and algebra.	Per inquiry of the District Business Administrator, these calculators are provided to this Middle School as part of the No Child Left Behind legislation that requires funding to be given to non-public schools for students. Scientific calculators were purchased for pre-calculus and algebra classes.

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134	1501901006100000000	707806	03/16/2006	SCHOOL-TECH, INC./SCHOOLMA STERS	\$ 289.67	\$ 344.88	600 Yard Range Megaphone / Increased volume for crowd and safety control / Shull School		✓		PO for purchase of 2 Long Range Megaphones for Shull School for approximately \$145 / each. PO documents that this purchase was needed for increased volume for crowd and safety control. Amount does not appear excessive.	
135	1110002626100000000	713106	03/22/2006	HILLYARD, INC.	\$ 105.40	\$ 105.40	Custodial Supplies / Business Administrator		✓		PO for purchase of cleaning materials. Per the invoice 6 half gallons of "Arsenal Suprox Concentrate" were purchased for \$15.90 / half gallon. Amount does not appear excessive for this purchase. Per inquiry of the Director of Buildings & Grounds, this is a citrus / peroxide sanitizer. Purchase is in line with the duties of the Buildings & Grounds Department.	
136	1110002626100000000	716406	04/05/2006	O.K. ELECTRIC SUPPLY CO.	\$ 464.65	\$ 464.65	Assistant Director of Buildings & Grounds / Unspecified Supplies			✓	PO for purchase of supplies including 72 "U-Lamps", 8 "C-Alliance LED Exit 120V AC On", and 5 "BUSS". PO package contains no further documentation regarding purpose, necessity and beneficiary of purchase. Per inquiry of the Director of Buildings & Grounds this purchase is for 72 light bulbs for the high school, 8 new exit signs to replace old signs, and 5 fuses for a control panel that controls the pumps and motors for HVAC units.	Per inquiry of the Director of Buildings & Grounds this purchase is for 72 light bulbs for the high school, 8 new exit signs to replace old signs, and 5 fuses for a control panel that controls the pumps and motors for HVAC units.
137	1501901006100000000	720606	04/28/2006	SUPPLIES- SUPPLIES, INC.	\$ 89.97	\$ 101.97	Toner Cartridges (3) / State Contract #A59760 / Ceres School		✓		PO for purchase of 3 toner cartridges at \$29.99 / cartridge. Amount is not excessive. The need for toner is common within the school district.	

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138	1102401008000000000	743906	05/03/2006	HOT BAGEL EXPRESS	\$ 90.00	\$ 90.00	ACCESS for ELLs Training Continental Breakfast / High School			✓	PO for purchase of a Continental Breakfast for a ACCESS for ELLs Training at Flynn School. PO package describes that 20 staff members attended this meeting at a cost of \$4.50 / person. Amount per person is not excessive for this expenditure.	Food which is purchased for meetings/training is to maintain the continuity through a working meeting. Food is provided through a vendor who has been selected by the business office through a request for quotations at the beginning of the year. Breakfast generally consists of bagels, coffee, tea, juice and water.
139	1501901006100000000	755806	05/17/2006	MAVERICK LABEL.COM	\$ 277.88	\$ 277.88	Rolls of Permanent Adhesive (Various Colors) / Ceres School		✓		PO for purchase of approximately 20 rolls of permanent adhesive tape with different colors. Each roll cost approximately \$12.50. Per examination of documentation provided by the district, this colored tape is used to organize classroom libraries by theme and reading levels in accordance with Abbott Regulations.	
140	2002432005000000000	759406	05/26/2006	LEE'S MARKET	\$ 55.00	\$ 55.00	Teaming Workshop Staff Lunch		✓		PO for TEAMING Workshop Lunch for 10 staff members. This lunch includes sandwiches, pasta salad, drinks, and paper goods. Amount per person of \$5.50 is not excessive.	Food which is purchased for meetings/training is to maintain the continuity through a working meeting. Food is provided through a vendor who has been selected by the business office through a request for quotations at the beginning of the year. Lunch generally consists of sandwiches, cold salads and non-alcoholic beverages.

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141	2002111008003000000	779706	05/25/2006	LYNDA ALFANO	\$ 297.96	\$ 297.96	Mileage Allowance / November 2005 through April 2006			✓	PO for travel reimbursement for a Teacher to travel from #7 School to Cruz Center for various days throughout the year. PO also contains travel from the employee's home to the DOE in Trenton, NJ. PO package contains detailed breakdown of mileage driven throughout this time period. Documentation provided does not address the business purpose/need for this reimbursable travel for this particular employee.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for mileage costs that are associated with their job duties. Some district personnel is required to travel between schools to provide services to different students.
142	1110002912800000000	786906	06/05/2006	JEANNE VIDITO	\$ 1,235.00	\$ 1,235.00	Tuition Reimbursement for District Teacher at Flynn School/ Business Administrator			✓	PO is for tuition reimbursement for a District Elementary School Teacher who went to Rutgers University for a Masters in Library and Info Studies. Class taken was "Cataloging & Classification". Invoice from the University does not agree to reimbursement amount paid to this Teacher. Per examination of documentation, these expenses are to be reimbursed by the district.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
143	2002112005903000000	795006	06/23/2006	BUZ-LAND PRESENTATION S< INC.	\$ 23.95	\$ 19.95	"What Went Right Today" Book & CD			✓	PO for purchase of a Children's Book & CD for \$20 plus shipping for Mi Escuelita Day Car Center. Amount is not excessive and the book is for the benefit of district students.	
144	1510002235000000000	804006	08/26/2004	ILIANA CORTEZ	\$ 17.80	\$ 17.80	Reimbursement for Professional Development Day 4/26/2006 / Shull School			✓	PO for mileage reimbursement for travel from the this employee's home to the Professional Development Academy for a "Guided Reading" Workshop. PO package includes a breakdown of mileage incurred. Amount for this reimbursement is not excessive. Per examination of the 2005-2008 AFT contract between the BOE and the Perth Amboy Federation / AFT, all personnel are reimbursed for approved, work-related travel in accordance with the prevailing IRS rate for business travel.	

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145	111000291280000000	815806	07/01/2004	Olivero Agosto	\$ 2,540.00	\$ 2,540.00	Tuition Reimbursement		✓		PO is for tuition reimbursement for a District Assistant Principal who went to Rowan University for Graduate School for Educational Leadership. Invoice from the University does not agree to reimbursement amount paid to this Teacher. Per examination of documentation, these expenses are to be reimbursed by the district. The course content appears to be directly related to this employee's role within the district.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
146	200243100610000000	964304	07/01/2004	SAGE PUBLICATIONS, INC.	\$ 206.57	\$ 254.10	Books / Administrative Headquarters		✓		PO is for publications with titles such as "A Guide to Co-Teaching", "Sit and Get Wont Grow Dendrites", "The Three Minute Classroom Walk Through" and "Involving Latino Families in School". From the titles, it appears that the purchase have educational value and benefit instructors. Amount is not excessive for this purchase.	
147	150190100610000000	1003605	07/01/2004	CASCADE SCHOOL SUPPLIES	\$ 676.09	\$ 676.09	Ungraded Supplies / Ceres School		✓		Purchased items include composition notebooks, chalk, and hanging folders, amongst many other supplies for Ceres Elementary School. The supplies appear to support the functions of the school. Per the bid documentation #05-1 General Supplies, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable. Quantities of items purchased also appears reasonable.	

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148	1501901006100000000	1004305	07/01/2004	CASCADE SCHOOL SUPPLIES	\$ 680.28	\$ 680.28	General supplies / Patten School / Guidance		✓		Purchased items include calendars, index cards, and envelopes amongst many other supplies. The supplies appear to support the functions of the school. Per the bid documentation #05-1 General Supplies, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	
149	1501901006100000000	1004805	07/01/2004	CASCADE SCHOOL SUPPLIES	\$ 1,211.05	\$ 1,211.05	General supplies / Patten School / 1st Grade		✓		Purchased items include 30 composition notebooks, 19 packages of index cards, and 16 boxes hanging folders, amongst many other supplies. The supplies appear to support the functions of the school. Per the bid documentation #05-1 General Supplies, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	
150	1110002626100000000	1009305	01/07/2005	CASCADE SCHOOL SUPPLIES	\$ 704.90	\$ 704.90	General supplies / Administrative Headquarters / Head Custodian		✓		Purchased items include desk calendars, markerboard cleaners, and stackable trays, amongst many other supplies. The supplies appear to support the functions of the custodial department. Per the bid documentation #05-1 General Supplies, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	

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151	1501901006100000000	1020305	01/29/2005	CASCADE SCHOOL SUPPLIES	\$ 2,320.22	\$ 2,320.22	Art supplies - Elementary / Patten School	✓			Purchased items include oak tag, scissors, and crayons, amongst many other supplies. The supplies appear to support the art program. PO references State Contract #A57432, but this document was not provide for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time. The amounts do not appear to be excessive.	
152	1501901006100000000	1022705	07/01/2004	CASCADE SCHOOL SUPPLIES	\$ 3,553.14	\$ 3,553.14	Art supplies - Elementary / Patten School / Grade 3	✓			Purchased items include unscented markers, plastic boxes, and crayons, amongst many other supplies. The supplies appear to support the art program. PO references State Contract #A57432, but this document was not provide for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time. The amounts do not appear to be excessive.	
153	1502041006100000000	1028905	01/07/2005	SCHOOL SPECIALTY	\$ 69.69	\$ 69.69	Art supplies - Elementary / No. 10 School	✓			Purchased items include unscented felt, masking tape, and crayons, amongst many other supplies. The supplies appear to support the art program. PO references State Contract #A57433, but this document was not provide for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time. The amounts do not appear to be excessive.	

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154	1502401006100000000	1033005	01/29/2005	CASCADE SCHOOL SUPPLIES	\$ 471.44	\$ 634.54	Teaching supplies - Elementary / No. 10 School		✓		Purchased items include unscented felt cutouts, number lines, and award recognition certificates, amongst many other supplies. The supplies appear to be for classroom use. PO references State Contract #A57432, but this document was not provide for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time. The amounts do not appear to be excessive.	
155	1501901006100000000	1035405	07/01/2004	SCHOOL SPECIALTY	\$ 213.23	\$ 237.31	Teaching supplies - Elementary / Flynn School		✓		Purchased items include Boggle Jr Letter Game, Phonetic Quizmo, and Hundred Pockets Chart, amongst many other supplies. The supplies appear to be for classroom use. PO references State Contract #A57432, but this document was not provide for review. Per District Personnel, state contract information cannot be made available due to the fact that state contracts are not required to be filed and because state contracts are amended over time. The amounts do not appear to be excessive. The purchase was initiated by a second grade teacher.	
156	1306011006100000000	1041605	07/01/2004	PAPER MART INC	\$ 2,041.00	\$ 2,041.00	Copier paper / Adult Education Center		✓		100 cartons of paper at a cost of \$18.80 and 7 cartons of paper at a cost of \$23.00 were ordered. The supplies appear to support the functions of the school. Per the bid documentation #05-5 Computer and Copier Paper, the paper purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	

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157	1501901006100000000	1045605	07/01/2004	SCHOOL SPECIALTY	\$ 728.15	\$ 1,365.34	Games / Wilentz School / Summer School	✓			Games include such items as Map of the World puzzle, Card Characters 24 pack, and ChenilleKraft all purpose stems, amongst others. Price of games range from \$1.95 to \$17.95. The PO states that this is for summer school. They appear to be educational and benefit students. The amount appears to be reasonable. The order was initiated by a 4th grade teacher.	
158	1501901006100000000	1047105	07/01/2004	FISHKIN BROS INC	\$ 157.18	\$ 157.18	Batteries / High School	✓			The items purchased are batteries for various use, as in for different cameras and digital micrometer. Purchase supports the Industrial Arts of the High School. Per the bid documentation #05-8 Miscellaneous Audio/Visual Supplies, the items purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	
159	2002111006103000000	1047605	07/01/2004	FISHKIN BROS INC	\$ 1,488.00	\$ 1,488.00	Batteries / St. Mary's / Principal		✓		The items purchased are 1000 AA (4 pack) and 600 AAA (4 pack) battery packs. Per inquiry of the Assistant Business Administrator, this purchase is for the entire St. Mary's Pre-school, which includes 20 classes of 15 students in each class. Batteries are used for tape recorders, cd players, toys, and digital cameras. Purchase appears to support the operations of the school. Per the bid documentation #05-8 Miscellaneous Audio/Visual Supplies, the items purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable. However, analysis of prior year(s) inventory and purchases would be needed to determine the need for the quantities purchased with this PO.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Quantities purchased are based upon class/teacher needs and are reviewed by the purchase order approvers for reasonableness and correlation to the core curriculum content standards.

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160	2002112006003000000	1049405	07/01/2004	HPI INTERNATIONAL, INC.	\$ 2,743.50	\$ 2,743.50	Bid #05-8 Misc Audio Visual Supplies / Cathedral EC Center		✓		PO for purchase of 150 boxes of Polaroid Spectra picture film for the Early Childhood Center at \$18.29 / box. Per examination of Bid #05-8 documentation, this vendor submitted the lowest price of all bidding vendors for this particular item. As such, the unit price for this film appears reasonable. PO documentation does not provide reason why 150 boxes of film are being purchased for one school. Childhood Center at \$18.29 / box. Per inquiry of the Assistant Business Administrator, pictures are always being taken at Early Childhood schools for students portfolios and projects as part of the curriculum. PO documentation does not provide the number of students that will benefit from this purchase. Per district personnel, this purchase was for all 58 classrooms of Early Childhood Students within the district.	Per auditors conversation with the Business Administrator, bidding procedures were followed in accordance with NJDOE statutes and procedures and the lowest bidder was selected. All bids requested by the auditors were presented for review. Quantities purchased are based upon class/teacher needs and are reviewed by the purchase order approvers for reasonableness and correlation to the core curriculum content standards. This purchase benefitted the 1,140 early childhood students that are within the districts schools.
161	1502401006100000000	1055505	07/01/2004	CALLOWAY HOUSE INC	\$ 89.55	\$ 86.74	Supplies / Shull School / 5th Grade Bilingual		✓		Purchase includes adjustable chart stand, sentence strips file, and sentence strips. The items appear to be for classroom instruction use.	
162	1510002136000000000	1065605	07/01/2004	HEALTH CORPC	\$ 742.73	\$ 742.73	Medical Supplies / McGinnis School / Nurse		✓		Purchase includes single use thermometers, tissue, and CPR charts, amongst many others. The items are necessary and appropriate for Nurses Office in the school. Per the bid documentation #05-15 Medical Supplies, the items purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	

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163	1501901006100000000	1067805	07/01/2004	GREG LARSON SPORTS	\$ 45.12	\$ 45.12	Bid #05-17 - Physical Education Supplies / Flynn School	✓			PO for purchase of 24 Gold Plastic Trophy Cups for students at Flynn School for \$1.88 / trophy. Per examination of Bid #05-17 documentation, this vendor submitted the lowest bid price for this item of all bidding vendors. As such, the amount for this purchase is not excessive. This purchase is for the benefit of district students.	
164	1502401006100000000	1071105	07/01/2004	VICTOR'S HOUSE OF MUSIC	\$ 838.00	\$ 838.00	Recorders / Patten School / Music	✓			Purchase is for 200 Aulos Baroque 2piece recorders at the price of \$4.19 each. The items are in support of the school's music program. Per the bid documentation #05-25 Instrumental Music Supplies, the items purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	
165	1501901006100000000	1076405	07/01/2004	MINDWARE	\$ 450.23	\$ 463.38	Games / Shull School / Grade 6	✓			Games include titles such as "Brain Teasers", "Punctuation Puzzler", and "Math Path Puzzles", amongst many others. The titles reflect educational value and appears to benefit students. Price ranges from \$11.95 to \$59.95. Amounts do not appear to be excessive.	
166	1502131006100000000	1082405	07/01/2004	EDUCATORS OUTLET INC.	\$ 61.55	\$ 70.34	Shull School / Reading and Math Games & Workbooks	✓			PO for purchase of one reading game, one reading workbook, and 3 math games for students at Shull School. The price per item ranged from \$10 to \$18. As such, the amount for this expenditure does not appear excessive. Per examination of item titles, these items appear to have educational value for children. The order was initiated by a Special Education Resources teacher.	

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167	1502041006100000000	1082605	07/01/2004	HARCOURT, INC.	\$ 572.48	\$ 610.15	Books / Shull School / LLD	✓			Items purchased include Kindergarten Rhythm & Rhyme Text, certain textbooks and practice books for multiple grades. The purchase has educational value and benefits students. Order was initiated by a teacher from the Self Contained - LLD (Learning Language Disability) under Special Education.	
168	1502401006100000000	1089205	07/01/2004	DELTA SYSTEMS CO. INC.	\$ 89.91	\$ 89.89	Books / Shull School / ESL	✓			Books ordered include titles such as "Hablo Ingles", "Pattern Play Phonics", and "Beginning Composition Step by Step", amongst a few others. One copy of each item was ordered and prices range from approximately \$3 to \$22. Price and quantity appears to be reasonable. The items support the ESL program at the school.	
169	1501901006100000000	1094805	07/01/2004	VICTOR'S HOUSE OF MUSIC	\$ 230.00	\$ 230.00	High School	✓			Titles of items ordered are "Reflections of Earth", "We Go On", and "Tapestry Nations Chaos" at a cost of \$75.00 each. This purchase is for sheet music to be used by the Marching Band for the 2004-2005 season. Purchase is for the benefit of district students and does not appear excessive.	
170	2002112006003000000	1105505	07/01/2004	CALICO INDUSTRIES INC	\$ 124.10	\$ 124.10	Janitorial supplies / St. Mary's / Head Custodian	✓			Items purchased include 25 mop heads, 20 boxes of scouring pads, and 50 sprayer bottles. The orders supports the functions of the custodial staff. Per the bid documentation #05-9 Janitorial Supplies, the items purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	

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171	1110002626100000000	1107405	07/01/2004	BAYWAY LUMBER	\$ 22.96	\$ 214.36	Janitorial supplies / Wilentz School		✓		Items purchased include 4 mop handles and 10 razor blade holder. Original purchase order included 60 bags of general purpose sand, but handwritten notation indicates that employee had actually wanted rock salt, needed new PO for those items, and sand was cancelled. The orders supports the functions of the custodial staff. Per the bid documentation #05-9 Janitorial Supplies, the items purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	
172	1501901006100000000	1139705	07/01/2004	PATHMARK STORES, INC.	\$ 122.65	\$ 122.65	Grocery items / No. 10 School / Vice Principal		✓		Order is for 10 (1) gallon milk and 1000 spoons for each week of July 12 - 16, 2004 and July 19 - 23, 2004. Vendor receipts are attached with Purchase Order and amount is not excessive. PO documentation does not provide description of the need for this purchase. Per the Richardson School Principal, this PO was to provide students with a breakfast snack during Summer School 2004.	Per the Richardson School Principal, items related to this purchase were for the provision of breakfast and snacks to the students that were enrolled in the summer school program.
173	1110002136000000000	1140305	07/01/2004	WILLIAM V. MACGILL & CO.	\$ 338.05	\$ 368.06	Publications / Adult Education Center / Supervisor of Health, Physical Education, and Nurses		✓		Publication titles include 1 copy of "Spanish for Pediatric Medicine", 1 copy of "Vision Screening Guidelines for School Nurses", and 3 copies of "Guidelines for School Nurse Documentation Standards Issues and Models", amongst others. The titles indicate that the reading material is appropriate for the Nurses Office in the school. Price of publications range from approximately \$9 to \$48, which appears to be reasonable.	

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174	1306011006100000000	1151805	07/01/2004	VALIANT I.M.C.	\$ 3.96	\$ 3.96	Supplies / Adult Education Center		✓		Purchase includes disk drive head cleaning kit and diskette storage box. The purchase supports the operations of the school. Per the bid documentation #05-2 Office & Computer Supplies, the items purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	
175	1501901006100000000	1154305	07/01/2004	ATLAZ INTERNATIONAL LTD.	\$ 1,831.60	\$ 1,831.60	Toners / Wilentz School		✓		Purchase is for toner cartridges of different colors. A total of eight cartridges were ordered. The purchase is in support of school operations. Per the bid documentation #05-2 Office & Computer Supplies, the items purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	
176	1501901006100000000	1163705	07/01/2004	GRAVOGRAPH/NEW HERMES	\$ 2,353.25	\$ 2,275.00	Equipment / High School / Drafting		✓		Items purchased include one safety saw, one 36 toothed blade, and two vargol lubricants. Purchase is for the Drafting and Woodworking classes at the High School. Purchase is for the benefit of district students. Documentation provided does not explain the need for this new equipment purchase (i.e. old equipment replacement, broken equipment replacement, etc.). Per district personnel, this purchase was to replace vital shop equipment that that was broken and could no longer be repaired.	Per district personnel, this purchase was to replace vital shop equipment that that was broken and could no longer be repaired. Quantities purchased are based upon class/teacher needs and are reviewed by purchase order approvers for reasonableness and correlation to the core curriculum content standards.
177	1501901006100000000	1174805	01/26/2005	HAL LEONARD CORP.	\$ 195.00	\$ 247.50	Subscription to Music Express Magazine with CD / Shull School / Music		✓		Invoice indicates that the order is for Music Express Basic Classroom Set 04/05. It appears that the subscription is for classroom use and supports the music program.	

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178	1502401006100000000	1181905	07/01/2004	NATIONAL GEOGRAPHIC SCHOOL PUBLISHING	\$ 662.04	\$ 637.50	Publications / Flynn School / 4th Grade Bilingual		✓		Publications include "American Communities Across Time Classroom Set" for \$232.50, "Life Science Classroom Set" for \$202.50, and "Earth Science Classroom Set" for \$202.50. The materials contain educational subject matters for classroom use. The price appears to be reasonable.	
179	1501901006100000000	1184405	07/01/2004	SUNDANCE PUBLISHING LLC	\$ 3,157.36	\$ 4,265.01	Books / Flynn School			✓	Books ordered include one set of "Classroom Library - Grade 4 Set II" (includes 50 books), one set of "Books Every Child Should Know" (includes 27 books), and 14 sets of "Everybody Loves Judy Blume" (includes 6 books), amongst many other books. The purchase order indicates that this is for grades 3 and 4. According to No Child Left Behind legislation, each elementary classroom is required to have a library for student access. Books appear to be for classroom library use and items may be of benefit for more than one year. As such, documentation regarding inventory and prior year purchases of similar purchases are needed to determine necessity of expenditure. Further analysis is required.	In response to the No Child Left Behind legislation, the district provided each elementary classroom with required a library for student access. As this was a new directive from the Federal and State DOE, there was no prior inventory for these items.
180	1110002136000000000	1185705	07/01/2004	LINCOLN PHARMACY & SURGICAL SUPPLIES	\$ 6,434.65	\$ 6,434.65	Medical supplies / Administrative Headquarters / Supervisor of Health, Physical Education, and Nurses		✓		Medical supplies include forty boxes of Clearview Strep A Test Kits, two boxes of Adrenaline Chloride Solution, twenty one Epinephrine Auto Injectors and a hundred vials of Tubersol solution. Supplies appear to support the functions of the Nurses Offices within the school district.	

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181	1501901006100000000	1201405	07/01/2004	LAKESHORE LEARNING MATERIALS	\$ 142.18	\$ 142.18	Supplies / Flynn School		✓		Supplies include three stack classroom storage shelves at a cost of \$13.95 each, one Words of the Week mini word wall for \$14.95, and one Easy to Read Phonics Readers for \$55.00 each, amongst other items. The purchases appear to be for classroom use for the benefit of students. The price of items appears to be reasonable.	
182	1501901006100000000	1202805	07/01/2004	EDUCATORS PUBLISHING SERVICE, INC.	\$ 2,352.68	\$ 2,138.80	Books / Flynn School		✓		Purchase includes 190 of each of My Fall Journal, My Winter Journal, and My Spring Journal for \$1.35/journal, eight sets of My Word Book Classroom for \$57.50/set and fourteen sets of Words I Use When I Write for \$64.95/set. The PO indicates that this is for Grade 1 Curriculum. The names of the items indicate that they have educational value and benefit students in Grade 1. PO states the classrooms that will be receiving the purchases. For the last item, two sets are to be given to six of the classrooms and one set to the remaining two classrooms, which explains the quantity.	
183	1501901006100000000	1203505	01/03/2005	ORIENTAL TRADING COMPANY, INC.	\$ 93.30	\$ 83.35	Key chains, art frames, art bracelets, art bottles, and sand assortment / Flynn School / Stockroom		✓		Purchase of various items include 3 units of Dolphin Sand Art Bottle Key Chains, 2 dozen Cross Sand Art Frames, and 2 dozen Craft Sand Assortment, amongst other items. This purchase is for use by elementary school art classes. Purchase amount is not excessive and items purchased are for the benefit of district students.	
184	1502401006100000000	1205405	07/01/2004	SCHOLASTIC INC	\$ 106.73	\$ 97.91	Books and other resources / Flynn School / 2nd Grade Bilingual		✓		Items include "15 Fun and Easy Games For Young Learners Math", "Shoe Box Math Learning Center", and "Easy Make & Learn Projects: The Pilgrim, the Mayflower, and More", amongst other things. The titles of the items indicate that they have educational value and benefit students. The price for items appear to be reasonable.	

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185	1501901006100000000	1216705	07/06/2004	TEACHER'S DISCOVERY	\$ 1,751.27	\$ 1,773.21	Books and videos / McGinnis School	✓			Items ordered include "100 Writing Starters for Middle School", "English Teachers Month by Month Activities", and "Story Theater" video, amongst many other items. The purchase appears to be teachers' resources for instructional use. Price of items appear to be reasonable.	
186	1501901006100000000	1223405	07/05/2004	REALLY GOOD STUFF, INC.	\$ 252.71	\$ 275.14	Supplies / Flynn School / Intervention Teacher	✓			Items ordered include Charts and Graphs Poster Set, Nifty Fifty USA Cards, and Count and Keep Pocket Chart, amongst other items. The purchase was initiated by an intervention teacher. Purchase order indicates for Grades K - 4. Items appear to have educational value and appropriate in terms of amount.	
187	1501901006100000000	1233705	07/05/2004	SUNDANCE PUBLISHING LLC	\$ 927.63	\$ 1,324.15	Books / McGinnis School	✓			Order includes twenty packs of Large Blank Books (10/pack), 15 set of "18 Best Stories of Edgar Allan Poe", and three copies of "And the Earth Did Not Devour Him", amongst many other titles. The purchase was initiated by the Reading Specialist for the Media Center. The titles indicate that the items have educational value and benefit students. The quantities ordered and price per item appears to be reasonable.	
188	1502131006100000000	1237005	07/01/2004	GANDER PUBLISHING INC.	\$ 217.14	\$ 217.14	Books and other resources / McGinnis Middle School	✓			Purchase includes a "Seeing Stars Teacher Manual" for \$44.95, "Ivan Sounds and Flash Cards for \$9.95, and "Seeing Stars Word Practice" CD-Rom for \$19.95. The titles of the items ordered indicate that they are instructional materials for teachers to benefit students. Price appears to be reasonable.	
189	1501901006100000000	1241205	07/01/2004	WEEKLY READER	\$ 309.44	\$ 327.18	Current Events Newsletter / Shull School	✓			PO is for 32 subscriptions to the Current Events Newsletter for \$8.95 each. PO indicates that the material is for a six grade class.	

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190	1502041006100000000	1254305	07/01/2004	HARCOURT, INC.	\$ 239.22	\$ 241.00	Books / Patten School / Special Education LLD	✓			Items purchased include 12 set of Collections Grade 1 student edition practice work book for \$6.09 each, 14 sets of Collection Grade 1 series Phonics Workbooks student editions for \$8.37 each, Reading/Writing performance assessment set for \$7.74, and a Pack of 12 Going Places Holistic Reading Assessment for \$8.00. The purchase appears to benefit of students. The price appears to be reasonable.	
191	1501901006100000000	1256205	07/01/2004	LAKESHORE LEARNING MATERIALS	\$ 122.75	\$ 122.75	Supplies / Patten School	✓			Items purchased include clear adhesive, Beginning Measurement Theme Box, Listening & Following Directions Activity Pack Positional Works, Geometric Shapes, and Manuscript Desktop Nameplates. The supplies appear to be for classroom use and for the benefit of students. The price of items appear to be reasonable.	
192	1501901006100000000	1256805	07/01/2004	NASCO	\$ 103.41	\$ 110.11	Patten School / Various Educational Math Games	✓			PO for purchase of various Math games including "Sum Swamp Addition and Subtraction Game", "Auntie Pasta's Fraction Game", etc. Average amount per game is approximately \$10, which does not appear excessive. Per examination of invoice descriptions, these items appear to have educational value for children at Patten School.	
193	1501901006100000000	1257805	07/01/2004	POSITIVE PROMOTIONS, INC.	\$ 142.08	\$ 142.73	Books / Patten School / 3rd General	✓			Items include four copies of "Let's Learn About Electing the President 2004" in English and one copy in Spanish for \$25.95 each. From the title of the books, they appear to be educational and benefit students. The order was initiated by a third grade teacher and price appears to be reasonable.	

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	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount		Discretionary	Appears Reasonable	Inconclusive		Comments
194	1501901006100000000	1259605	07/01/2004	SCHOOL SPECIALTY	\$ 19.81	\$ 35.17	Stickers / Patten School	✓			The order is for a Fun & Fancy Value Pack 288 Stinky Stickers, a Praise Word Jumbo Pack 432 Stinky Stickers, and a Season & Holiday Jumbo Pack 432 Stinky Stickers. The stickers appear to be for classroom use by teachers for use in recognition of student efforts. The order was initiated by an Intervention Teacher.	
195	1502131006100000000	1259805	07/01/2004	PEARSON EDUCATION	\$ 57.81	\$ 38.41	Books / Patten School	✓			PO is for eight copies of SFAW Math Practice Workbook at a unit price of \$6.05. The title of the books indicate that they are for educational use. Price appears to be reasonable. The order was initiated by the Special Education Resource personnel, as such, the quantity ordered appears to be reasonable.	
196	1502401006100000000	1260205	09/28/2004	HARCOURT ACHIEVE	\$ 2,613.23	\$ 2,643.85	Books / Patten School / Bilingual	✓			Order is for 220 copies of Think-Alongs Student Edition at a cost of \$14.53 each. The purchase benefits students and appear to have educational value. The order was initiated by the Reading Specialist. Documentation does not indicate the grade level the purchase is for. However, for a student population of approximately 800, the quantity ordered appears to be reasonable.	
197	1501901006100000000	1264105	07/01/2004	ENGINE-UNITY, LTD.	\$ 261.47	\$ 279.51	Books / No. 10 / School	✓			PO is for various books with titles such as "Tales of a Fourth Grade Nothing", "Little House on the Prairie", and "Sideway Stories From Wayside School". Order form indicates that this is for the 4th grade. For the most part, each of the books ordered cost \$3.95. The price appears to be reasonable.	

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198	1501901006100000000	1266805	07/01/2004	HOUGHTON MIFFLIN	\$ 1,009.02	\$ 1,050.29	Books and other resources / No. 10 School			✓	Order form indicates purchase includes a Unit B Modular Equipment Kit, Unit B Modular Consumable Kit, teacher resource guides, activity videos and cards, and various other items. Order form also indicates that this is for the second grade. Per inquiry of the Assistant Business Administrator, this purchase was for teacher guides pursuant to a new textbook series adoption during the school year. Documentation provided does not explain purpose of this purchase or the educational content of the items purchased.	Per inquiry of the Assistant Business Administrator, this purchase was for teacher guides pursuant to a new textbook series adoption during the school year. New textbook orders are researched and discussed with the Assistant Superintendent for Learning and the Superintendent prior to the approval for adoption or purchase being given.
199	1502401006100000000	1267905	07/01/2004	THE MCGRAW-HILL COMPANIES	\$ 472.74	\$ 463.16	Workbooks / No. 10 School / Bilingual		✓		PO is for 35 copies of Grade 1 Level 4-5 Selection Unit Assessment Tests and 35 copies of Grade 1 Ortografia Blackline Masters. The items are used for student assessment.	
200	1502401006100000000	1278205	07/07/2004	THE MCGRAW-HILL COMPANIES	\$ 376.70	\$ 351.21	Books / Wilentz School		✓		PO is for 10 copies of Grade 4 Level 10 Skill Strategies Practice Book Spanish, Spanish Language Arts Writing / Grammar Study Guides for grades 2 and 3, and Spanish Science Readers on various subjects such as parts of a plant, animals and the human body for different grade levels. The purchase is for the benefit of the students.	
201	1501901006100000000	1280205	07/01/2004	PROGRESS PUBLICATIONS	\$ 430.50	\$ 430.50	Student Planners / Flynn Elementary School / Grade 3		✓		150 planners with James J Flynn Elementary School imprinted were ordered at a cost of \$2.87 each for Grade 3. The purchase benefits students and price of each planner and quantity ordered are reasonable.	
202	1502401006100000000	1283005	07/01/2004	CALLOWAY HOUSE INC	\$ 268.07	\$ 309.81	Patten School / Various Classroom Supplies		✓		PO for purchase of various classroom items including a USA Map Collage Board, Comprehension Cubes, Colossal Coins & Currency, Magnetic Fractions, etc. Only 1 of each item was purchased and the amounts do not appear excessive. Per examination of invoice titles, these items appear to have educational value for students at Patten Elementary School.	

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203	1502401006100000000	1284705	07/01/2004	CLASSROOMDI RECT.COM	\$ 242.92	\$ 137.99	World Starter Map / Patten School	✓			Purchase is for US & World Starter Map Combo. Per inquiry of the Asst. Business Administrator, this purchase is for a pull down map for use in a classroom. Purchase is for the benefit of students and does not appear excessive.	
204	1502401006100000000	1286105	07/01/2004	ETA/CUISENAIR E	\$ 641.03	\$ 582.75	Books / Patten School / Bilingual	✓			Purchase is for 25 "Overhead Manipulatives in Action" Binders for Grade K-3 and 20 "Overhead Manipulatives in Action" Books for Grades 3-6. The unit price is \$12.95. Per inquiry of the Asst. Business Administrator, this purchase is for manipulative items that enable children to learn better by using their hands and eyes. Per examination of product documentation, these items are used on an Overhead Projector to help students learn math. As such, the purchase appears to be for the benefit of district students.	
205	1501901006100000000	1293805	07/01/2004	HARCOURT ACHIEVE	\$ 1,920.09	\$ 2,025.78	Books and CDs / Patten School			✓	PO is for 25 copies of "Guided Reading Grades K-2" and 20 copies of "Guided Reading Grades 3-6" for \$23.99 each. Other items are "PM Story Books CD" for various levels. Per examination of documentation, this purchase is for children's software that enables students to learn how to read. The purchase appears to be educational and for the benefit of district students. Purchase amount does not appear excessive in relation to items purchased. Documentation regarding inventory and prior year(s) purchases would be needed to conclude on the need for this purchase.	Quantities purchased are based upon class/teacher recommendations and are reviewed by purchase order approvers for reasonableness prior to a purchase order being issued. These guided reading books were purchased for the first time during this school year. There was no prior inventory of these items.

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206	1502401006100000000	1293905	07/01/2004	HARCOURT ACHIEVE	\$ 1,068.20	\$ 1,127.00	CDs / Patten School			✓	Purchase is for 20 PM Story Books CDs of various levels for a cost of \$49.00 each. The items appear to be for classroom use and are for the educational benefit of district students. Order was initiated by the school's Reading Specialist, which appears to be directly in line with her roles and responsibilities within the district. Per district personnel, this purchase is for Reading Specialists to use with at risk students. The CDs appear to be items that can be used from year to year. As such, documentation regarding prior year(s) purchases would be needed to determine the need for this purchase. Further analysis is required.	Quantities purchased are based upon class/teacher recommendations and are reviewed by purchase order approvers for reasonableness prior to a purchase order being issued. These guided reading books were purchased for the first time during this school year. There was no prior inventory of these items.
207	1501901006100000000	1295105	07/01/2004	SCHOOL SPECIALTY	\$ 43.00	\$ 74.38	Pens and notepads / Patten School		✓		Order contains twelve 'Super Kids Notepads' at a cost of \$1.85 each and four 'Sakura Gel Stardust-Galaxy' pens for \$5.20 each. The purchase appears to be incentives for students. Amounts do not appear excessive.	
208	1501901006100000000	1295605	07/01/2004	PEARSON EDUCATION	\$ 1,108.84	\$ 1,363.07	Workbooks / Patten School		✓		Purchase is for 86 copies of Grade K Practice Workbooks, 86 copies of Grade K Reteaching Workbooks, and 25 copies of Grade K Spanish Reteaching Workbooks. Items appear to benefit students and quantities ordered are reasonable.	

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209	1501901006100000000	1302605	01/08/2005	ERIC ARMIN, INC.	\$ 3,077.64	\$ 3,077.64	Books and other resources / Wilentz School / Math Specialist	✓			Items include 900 copies of "The Communicator" at a cost of \$1.99 each and 20 "Big Book of Math Communicator Templates" at a cost of \$24.95 each, and two sets of Geoboards, contains 100/per set, for \$349.00 each. The quantity ordered for The Communicator appears to be reasonable as there are approximately 800 students in the school. The Communicator is for the educational benefit of all students at the school. Amount of \$2.00 per student for this reading material does not appear excessive. Per examination of item titles on the invoice, the other purchases appear to have education value for district students as well.	
210	1501901006100000000	1303305	02/16/2005	ETA/CUISENAIRE	\$ 252.46	\$ 275.54	Supplies / Wilentz School	✓			Supplies include base blocks, number clip-it-z activity set, and graph paper, amongst other things. The items appear to be for classroom use and appropriate for elementary school aged children.	
211	1501901006100000000	1310405	07/15/2004	SCHOOL SPECIALTY	\$ 86.41	\$ 166.89	Wilentz School / Various Room & Bulletin Board Decorations	✓			PO for various decorative bulletin board supplies & sets for Wilentz Elementary School. Amount is not excessive for each set. Bulletin board sets include on for the Fall Season, an Ocean Scene, etc.	
212	1306011006400000000	1318805	01/10/2005	TEACHER'S VIDEO COMPANY	\$ 135.16	\$ 135.18	Books and other resources / Adult Education Center	✓			Items include poster sets that relate to vocabulary, writing, and spelling and Daily Skill Builder books that relate to vocabulary, spelling, and reading. The materials appear to be educational and benefit students.	

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213	1110002626201000000	1321505	07/01/2004	ELIZABETHTOWN GAS					✓	PO is for payment of gas utilities to the vendor for all school buildings within the district for the 04/05 School Year. PO package contains invoices and vendor voucher received from the vendor for utilities provided to the district. Per discussion with District Management, a normal PO is not created for this utility expenditure due to the nature of utility service. Instead and AP Employee maintains a detailed spreadsheet of all gas charges for each school for each month during the year. This document was provided for review. Per examination of this document, charges appear to reconcile to invoices for each building. Gas service is vital to the operation of school district buildings.	Per discussion with District Management, a normal PO is not created for this utility expenditure due to the nature of utility service. Instead an AP Employee maintains a detailed spreadsheet of all gas charges for each school for each month during the year.
214	1501901006100000000	1325105	01/25/2005	CARSON-DELLOSA PUBLISHING CO., INC.	\$ 91.93	\$ 105.71	Supplies / Wilentz School		✓	PO includes items such as monthly theme boards, Daily Math Warm-Ups Grade 3, and Notebook Paper Chartlet, amongst several other items. The supplies appear to be instructional materials. Price of items appear to be reasonable.	
215	1501901006100000000	1326905	01/08/2005	CLASSROOMDIRECT.COM	\$ 287.35	\$ 317.32	Supplies / Wilentz School		✓	Items include two Webster dictionaries for \$5.99 each, a globe for \$108.99, and a motorized solar system set for \$35.99, amongst other supplies. The supplies appear to be classroom use and price appears to be reasonable.	
216	1501901006100000000	1328005	07/01/2004	CLASSROOMDIRECT.COM	\$ 64.95	\$ 62.02	Supplies / Wilentz School		✓	Items include girls and boys hall passes, incentive charts, and certificates of excellence, amongst other supplies. Purchases are for school operational use and price appears to be reasonable.	

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217	1501901006100000000	1330305	01/08/2005	ERIC ARMIN, INC.	\$ 228.31	\$ 240.93	Wilentz School / Various Math Supplies	✓			PO is for purchase of various math games and supplies for student use and instruction at Wilentz Elementary School. Purchase includes items such as "Geometric Stamps" (\$20.50), "Math Clever Catch Ball" (8.75), etc. Amounts do not appear excessive. Per examination of invoice titles / descriptions, these items appear to have educational value for elementary students.	
218	1501901006100000000	1331205	01/08/2005	ETA/CUISENAIR E	\$ 1,030.87	\$ 1,128.09	Supplies / Wilentz School	✓			PO includes items such as a Flip Tile Math Center for \$359, Making Sense of Fractions Classroom Kit for \$49.95, and Super Source Base Ten Kit for \$115, amongst other things. The purchases appear to be for classroom instructional use and appropriate for elementary school aged students.	
219	1501901006100000000	1337305	03/09/2005	LAKESHORE LEARNING MATERIALS	\$ 1,464.20	\$ 1,696.42	Supplies / Wilentz School	✓			Items purchased include puppet sets, stampers, ink pads, and painting supplies, amongst other supplies. These items appear to be appropriate and reasonable for classroom use and benefits the students of Kindergarten grade level at the Wilentz School. Upon review, one Heavy Duty Fold and Roll Cubby Unit, with indication that the old one was broken, for the price of \$699 was purchased. The Cubby Unit is for the storage of all student supplies and belongings throughout the course of the school day. Purchase is for the benefit of district students. Purchase amount for cubby unit appears excessive and requires further analysis.	The Cubby Unit is for the storage of all student supplies and belongings throughout the course of the school day. Purchase is for the benefit of district students.

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220	1502401006100000000	1342005	01/26/2005	PCI EDUCATIONAL PUBLISHING	\$ 54.45	\$ 57.44	Activity Cards / Wilentz School		✓		A set of 100 coinulator activity cards was purchased. These are coin counting cards contain realistic depictions of pennies, nickels, dimes, quarters, and \$1 bills, and are used to teach students the basic money concepts. The order was initiated by a second grade teacher and appears to be relevant to education.	
221	1501901006100000000	1343205	07/22/2004	PEARSON EDUCATION	\$ 4,605.33	\$ 4,959.78	Wilentz School / Various Grades "Power Readers Library"			✓	PO for purchase of various books for elementary school students at Wilentz School. Bulk of purchase is for "Power Readers Libraries" for grades 2, 3, and 4. The grades 3 & 4 Libraries cost \$1,150 each and the grade 2 Library cost \$1,000. Per the No Child Left Behind legislation, each elementary school classroom is required to have a library for student use. PO package does not provide enough information regarding the content of these libraries. Purchase appears to be for the educational benefit of district students.	Per the No Child Left Behind legislation, each elementary school classroom is required to have a library for student use.

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222	1501901006400000000	1355905	07/15/2004	VHPS	\$ 3,667.68	\$ 3,967.59	Books / High School / Supervisor of Language Arts and Social Studies		✓		Purchase appears to be a textbook order of 60 copies of "Thinking About Psychology: The Science of Mind and Behavior" for \$59.90 each and one copy of "Critical Thinking Companion" for \$12.90. Documentation provided includes a "Psychology Curriculum Guide" which appears to be in line with this purchase and includes the name of the textbook purchased within the resource section. Order receipt coincides with the period school starts. Per inquiry of the Asst. Business Administrator, this purchase is for 2 sections of a Psychology class that is offered by the High School for district students. Examination of prior year(s) purchases of related materials is needed to conclude on the need for this purchase.	Per inquiry of the Asst. Business Administrator, this purchase is for 2 sections of a Psychology class that is offered by the High School for district students.
223	1501901006100000000	1367605	08/02/2004	FOLLETT LIBRARY RESOURCES	\$ 278.90	\$ 265.95	Books and other resources / Flynn School		✓		Items include AR Book Guide CD Pack for \$179, AR Book Guide One Year Renewal for \$79, and AR Book Guide Manual for \$7.95. Per inquiry of the Asst. Business Administrator, this purchase is for teaching guides and manuals. Amount does not appear excessive. Per examination of documentation related to these materials, this purchase was for the benefit of district teacher lesson plans and other classroom activities.	

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224	2022112005903000000	1380205	01/08/2005	LAKESHORE LEARNING MATERIALS	\$ 806.46	\$ 723.63	Books and other resources / Grace Child Care Center		✓		Purchased items include a Read and Relax Book Station, Multicultural Songs CD, and All Kinds of Families Puzzle Set, amongst other items. The material appears to be for classroom use and reasonable in terms of amount. Shipment was sent to the Grace Child Care Center, which is not a school buildings owned by the District. Per examination of contract documentation and inquiry of the Asst. Business Administrator, the district has contracted with the Grace Child Care Center to provide education for Early Childhood district students that cannot be accommodated at district school buildings. As such, the district provides this Center with supplies for the education of district students.	
225	1502131006400000000	1383205	07/12/2004	HOUGHTON MIFFLIN	\$ 376.24	\$ 381.39	Writers Inc. Skillbook / High School		✓		The purchase is for 40 copies of the Writers Inc. Skillbook at a cost of \$7.95 each and 2 copies of the teacher's edition for \$15.95 each. The books are for student and teacher use. Price appears to be reasonable.	
226	1510002136000000000	1384205	07/01/2004	LINCOLN PHARMACY & SURGICAL SUPPLIES	\$ 217.75	\$ 217.75	Medical Supplies / High School / Registered Nurse		✓		Purchase is for an Omron Handheld Comp-Air Elite Nebulizer, battery pack, and four mouth pieces. The equipment appears to be appropriate supplies for the Nurses Office at the High School. Purchase amount does not appear excessive.	
227	1501901006100000000	1387605	07/01/2004	PERFECTION LEARNING CORPORATION	\$ 899.64	\$ 916.30	Books / High School / English Department		✓		Thirty five copies of each of the following titles, "Paulo's Wall", "The Code", "The Fractal Caverns", and "Like Father, Like Son". Cost per book is \$5.95. The books are ordered by the English Department at the High School. It appears to be reading material for students.	
228	1502401006400000000	1411805	07/01/2004	HOUGHTON MIFFLIN	\$ 33.86	\$ 31.28	Science Notebook Teachers Edition / Ceres School		✓		The purchase is Spanish Science Notebook Teacher's Edition Level 3. The unit price of book is \$28.44 and is for instructor use.	

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229	1501901006100000000	1412805	07/01/2004	IDEA ART, INC.	\$ 1,150.04	\$ 1,151.48	Stationery / Ceres School			✓	Purchase is for different colored envelopes, special letter paper (ribbon hearts, star spangled, shooting star, etc.), certificates, and postcards. The special letter paper appears to be excessive; for a pack of 100 sheets, the cost is \$23.75. Per inquiry of Ceres School Principal, this stationery is used throughout the year for invitations and special notices that must go out for activities such as Career Day, Student Appreciation Day, and the Year End Family Gathering "Cruising into Summer".	Per inquiry of Ceres School Principal, this stationery is used throughout the year for invitations and special notices that must go out for activities such as Career Day, Student Appreciation Day, and the Year End Family Gathering "Cruising into Summer".
230	1501901006100000000	1416805	07/01/2004	LAKESHORE LEARNING MATERIALS	\$ 503.58	\$ 503.58	Supplies / Ceres School			✓	PO is for magnetic numbers and counters, shimmering dot art painters, and What Rhymes? Game, amongst other items. The products appear to be for classroom use and appropriate for elementary school aged students.	
231	1502401006100000000	1420305	07/01/2004	OPTIONS PUBLISHING	\$ 522.94	\$ 522.94	Reading Material / Ceres School			✓	Reading material includes 50 copies of 'Best Practice In Reading Level D' for \$8.95 each and 2 copies of the Teacher's Guide for \$13.95 each. Purchase is for student and teacher instructional use. Amounts appear to be reasonable.	
232	1510002133000000000	1427805	11/11/2004	JEWISH RENAISSANCE MEDICAL CENTER	\$ 552.00	\$ 10,000.00	Sports Physical / High School			✓	Purchase is for Sports Physicals of 46 students at a cost of \$12 each. Purchase is supported by a Sports Physical List with names of students, dated July 20 & 21, 2004.	
233	1502401006100000000	1454305	01/08/2005	NATIONAL GEOGRAPHIC SCHOOL PUBLISHING	\$ 785.86	\$ 810.61	Reading Material / Patten School			✓	Reading material include books and other resources with titles such as "Travels Across America's Past", "The Northeast: Its History", and "Physical Science Classroom Set", amongst others. The purchase was initiated by a Reading Specialist. Purchase price is reasonable.	

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234	1501901006100000000	1461705	07/15/2004	LAKESHORE LEARNING MATERIALS	\$ 80.53	\$ 73.80	Supplies / Flynn School	✓			PO is for Lakeshore Magnetic Fishing Set for \$19.95, Ribbon Rings for \$29.95, Giant Letters and Numbers Bucket for \$8.95 and Peel and Stick Collage Frames for \$14.95. The order was initiated by a Kindergarten teacher. The materials appear to be utilized in class and appropriate for student in Kindergarten.	
235	1501901006100000000	1463205	07/15/2004	QUILL CORP	\$ 224.86	\$ 231.11	Office Supplies / Flynn School	✓			Order is for office supplies such as tape dispensers, super size page flags, and 3 drawer storage, amongst other things. Quantities and price appear to be reasonable. Office supplies support the operations of the school.	
236	1110002626100000000	1487505	08/20/2004	W.W. GRAINGER, INC.	\$ 340.20	\$ 340.20	Ballast / Wilentz School	✓			Ten lamp ballasts were ordered for the Wilentz School for \$34.02 each. Invoice has a handwritten note that indicates it is for lights in Wilentz. Lamp ballasts are an integral part of the district's fluorescent light fixtures, and they must be replaced due to frequent burn out.	
237	1501901006100000000	1502205	01/07/2005	CASCADE SCHOOL SUPPLIES	\$ 475.97	\$ 475.97	General Supplies / Patten School / Grade 3	✓			General supplies ordered include glue sticks, folders, and binders, amongst many other items. The quantities ordered appear to be appropriate. General supplies support the operations of the school. Per the bid documentation #05-1 General Supplies, the supplies purchased from this vendor for this PO had the lowest bid prices of all submitted bid prices. As such, the purchase amount for these supplies appears reasonable.	

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238	1110002626202000000	1511705	08/31/2004	P S E & G	\$ 1,896.32	\$ 1,896.32	Electric / Cathedral	✓			PO is an electric bill for the month of July 2004. PO indicates that this is for the Cathedral. Per inquiry of the Asst. Business Administrator and examination of the lease contract with this facility, space at the "Cathedral" was leased by the District in order to accommodate 5 / 6 classrooms full of early childhood district students. Part of the lease terms was that the district had to pay for utilities like this electric bill. Amount paid agrees to invoices.	
239	2002112006003000000	1515305	08/31/2004	TEACHING STRATEGIES, INC.	\$ 1,037.29	\$ 918.50	Books / Administrative Headquarters	✓			Purchase is for 15 copies of "The Creative Curriculum for Preschool", for \$39.95 each and 4 copies of "Implementation Checklist Complete Set, The Creative Curriculum for Preschool" for \$49.95 each, amongst few other items. The materials appear to assist teachers for instructional use. The quantities and price appear to be appropriate.	
240	1110002706000000000	1535505	09/15/2004	NORWOOD AUTO PARTS(NO)	\$ 379.98	\$ 379.98	Supplies / Administrative Headquarters / Transportation Department	✓			Purchase is for three cases of transmission fluid, six cases of motor oil, 3 cases of anti-freeze, and 3 cases of window washer fluid. The supplies appear to be appropriate for the Transportation Department. Price appears to be reasonable.	

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241	2006251006400000000	1538305	01/08/2005	PEARSON EDUCATION	\$ 1,019.56	\$ 1,061.20	Adult Education Center / Voices of Freedom & Teacher's Guide Audiocassettes		✓		PO for purchase of 60 books entitled "Voices of Freedom" at \$14.50 / book, 2 "Voices of Freedom" Teacher's Manual for \$16.00 / book, and one "Voices of Freedom" cassette tape for \$45.50. Amount for each book does not appear excessive. This social studies book contains information about the United States of America, Freedom, and Democracy to be used within civics classes at the Adult Education Center. Per inquiry of the Asst. Business Administrator, these books are used to teach Perth Amboy residents about American History so that they can become citizens. This purchase is for the educational benefit of district residents.	
242	1110002626100000000	1546105	09/28/2004	SCRUBBER DOCTOR	\$ 109.04	\$ 109.04	Scrubber Parts / Flynn School		✓		PO for parts needed to repair a scrubber used to clean floors at Flynn School. Amount is not excessive. Purchase appears to be for the operations of the school.	

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243	2005021003000000000	1553605	01/29/2005	MIDDLESEX REGIONAL EDUCATIONAL	\$ 350,771.40	\$ 443,086.00	CH 192/193 for 04/05 School Year		✓		PO for "CH 192/193" for the 2004/2005 School Year. Per inquiry of the Asst. Business Administrator, this PO is for various services provided for special education students throughout the school year by the Middlesex Regional Educational Commission. The Commission creates a "Nonpublic Auxiliary and Handicapped Services" Report for this expense that must go to the NJ DOE for approval each year. Per examination of the 4/18/05 "Service Agreement Between MCESC and the Perth Amboy BOE Pursuant to Public Law 1977 Chapters 192-193", the agreement was signed and approved by the Business Administrator and the President of the BOE. Agreement indicates the Education Program and identifies the services to be provided by vendor. Amount paid appears reasonable per examination of the approved report. Further, on-line State of New Jersey "Chapter 192/193 - Report of Nonpublic Auxiliary and Handicapped Services" Funding Statement for the 2005 2006 school year, indicates total CH.192/193 Allocation was \$405,691. Per Assistant Business Administrator, this amount may fluctuate.	
244	2002112006003000000	1556105	09/23/2004	EMTEC, INC.	\$ 40.00	\$ 40.00	TMI1300 802.11 B/G PCMCIA Card / Administrative Headquarters			✓	Documentation provided does not explain purpose, beneficiary, and necessity of expenditure to education.	

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245	1502401006100000000	1560605	09/29/2004	HOUGHTON MIFFLIN	\$ 1,955.80	\$ 1,987.20	Wilentz School / "Six Pack Complete Set (Spanish)" & "Language Support (English)"			✓	PO for purchase of 1 set of 6 Spanish Reading Kit for \$1425.60 and 6 copies of Language Support books for \$475.20 total. Based on analysis of book titles, this purchase appears to be educational. The purchase amount appears excessive in relation to amount of books purchased. PO documentation does not provide enough insight into the content of these purchased items. Further analysis is necessary.	Quantities purchased are based upon class/teacher recommendations and are reviewed by purchase order approvers for reasonableness prior to a purchase order being issued. The books purchased enabled the teachers to communicate with students whose command of the english language is limited.
246	1110002912800000000	1572405	09/30/2004	JOE DAVISON	\$ 2,638.35	\$ 2,638.35	Tuition Reimbursement			✓	As per Human Resource information, the personnel is a Special Education teacher in the Resource Center at the McGinnis School. Documentation provided does not explain purpose and necessity of expenditure to education.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
247	1504021005000000000	1574305	09/30/2004	PERTH AMBOY DEPARTMENT	\$ 734.50	\$ 734.50	Department Reimbursement / Food Services			✓	PO for reimbursement to the Food Services Department for food provided for 3 different events. One event was for the Girls Soccer Team, which cost \$135.50 and included sandwiches, chips, and juice. Another was for the Girl's Tennis Team, which cost \$463 and included chicken cutlets, pasta, salad, cookies, juice, etc. The third event was for an Umpire's Meeting, which cost \$136.00 and included coffee, Snapple, cookies, etc. The first two events were for the benefit of district student athletes, but the "Umpires Meeting" was not. Amounts paid for these events do not appear excessive.	The purpose of the umpires meeting was the district hosted the meeting in conjunction with NJSIAA the state's sporting body. The meeting allowed umpires to discuss NJSIAA's rules and procedures for the year and directly benefited all student athletes.

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248	1504021008000000000	1578105	10/06/2004	MAR-NIC GENERAL CONTRACTORS, LLP	\$ 1,895.00	\$ 1,895.00	Storage Cage by Trainer's Room in lower gym / High School / Athletic Director			✓	PO for purchase of a 6' x 10' storage cage with gate and panic bar at the High School lower gym area. This purchase is to securely store gym / sporting equipment at the High School. Per High School personnel, this cage is for equipment such as the scorer's table, team chairs, physical education equipment, etc. An estimate from the vendor indicates that the purchase price for this item is \$1895. Further analysis is needed to determine if the amount is reasonable.	Per discussion with the High School Athletic Director, this cage is used for the storage of equipment such as the scorer's table, team chairs, physical education equipment, etc. so that the equipment will not be broken or stolen.
249	1501901006100000000	1589305	02/01/2005	REALLY GOOD STUFF, INC.	\$ 15.50	\$ 10.55	Writing Fractions Poster plus shipping / Flynn School		✓		Purchase is for a "Writing Fractions" Poster for Flynn School. Amount is not excessive and appears to be for benefit of students.	
250	1501901008900000000	1593805	09/01/2004	ANTONIO CASOLA NURSERY & LANDSCAPE	\$ 924.00	\$ 1,695.00	Kindergarten Field Trip / Flynn School 10/21/04			✓	PO for a Field Trip to Antonio Casola Farms for 120 students @ \$7.50 / each, 12 chaperones @ \$2.00 / each, and 12 teachers for free. Field Trip includes a hay ride and pumpkin picking. Amount is not excessive and this purchase is for the benefit of district students.	
251	1510002235000000000	1602705	02/16/2005	STAFF DEVELOPMENT RESOURCES	\$ 175.00	\$ 175.00	Teaching Comprehension Seven Strategies / Philadelphia, PA 12/7/2004 / Reading Specialist Attended / Shull School		✓		PO for the Shull School Reading Specialist to attend a workshop entitled "Teaching Comprehension: Seven Strategies Proficient Readers Use (Grades K-8)". Per examination of workshop title and content, attendance at this workshop directly relates to the roles and responsibilities of this Reading Specialist. Workshop was attended out of state in Philadelphia, PA. Per examination of NJ DOE provided documentation, attendance at this out of state conference was not approved by the NJ DOE. Per the Business Administrator, NJ DOE mandated regulations at this time did not require approval for such trips with the Northeast Area, which includes Philadelphia.	

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252	2002112006003000000	1602805	10/21/2004	LINCOLN PHARMACY & SURGICAL SUPPLIES	\$ 217.75	\$ 217.75	Omron hand-held comp-air Elite Nebulizer / Battery Kit / Mouthpieces / Ignacio Cruz Center Nurse	✓			PO for purchase of 1 hand held comp-air Elite Nebulizer for \$86.00, 1 Battery Kit for \$119.95, and 4 mouthpieces for \$11.80. Equipment is for use in the Ignacio Cruz Nurse's Office. Amount does not appear to be excessive.	
253	1501901008900000000	1624605	10/29/2004	MEGA MOVIES	\$ 1,137.50	\$ 1,137.50	Student and Adult Admission including soda & popcorn for all 2nd Grade Students @ Ceres School		✓		PO for 130 2nd Grade Students at Ceres School and 14 adults to go to the movies on 11/23/2004. Each student cost \$8.75 and all teachers / chaperones are free. Amount does not appear excessive given the amount of district students that benefit. Documentation provided does not describe the movie viewed by the students and its educational value.	
254	1102401008000000000	1626105	03/09/2005	NABE 2005 REGISTRATION CENTER	\$ 660.00	\$ 660.00	Conference Registration for 3 staff members	✓			PO for registration for 3 Bilingual District Supervisors / Teachers to attend a National Association for Bilingual Education. Per examination of HR documentation for these 3 district personnel, attendance at this conference is directly related to their job functions within the district. Workshop was attended out of state in San Antonio, TX. Per examination of NJ DOE correspondence provided by the District, expenses related to this conference were approved by the NJ DOE on 10/8/2004. The correspondence was sent by the Assistant Commissioner, Division of Abbott Implementation. The amount paid for this PO does not exceed the NJ DOE approved expense amount.	

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255	1510002233200000000	1628405	10/31/2004	LYNN AUDET	\$ 410.00	\$ 410.00	Professional Days			✓	Per review of Human Resource information, personnel is a Kindergarten Teacher at the Richardson School. Documentation provided includes a Professional Day Reporting Form completed by the attendee, Signed certificate of attendance at the workshop, and a Professional Day Application from mylearningplan.com. Per examination of documentation provided by the Asst. Superintendent's Office, this was for NBCT Candidate Support Provider Training in Trenton, NJ. PO does not contain Business Administrator signature or any other approval signatures. Reimbursed amount is in line with workshop registration fee and transportation costs.	
256	2002112005903000000	1629805	10/31/2004	LYNN GEIGER	\$ 90.00	\$ 90.00	Professional Development Day			✓	PO for reimbursement to a district teacher for fees associated with attendance at the "NJAEYC" Conference on October 16, 2004. Amount does not appear excessive and the Conference was attended in the state of NJ. Documentation provided includes a Signed certificate of attendance at the workshop and a Professional Day Application from mylearningplan.com. Registration fee agrees to reimbursement amount. Per examination of documentation, this workshop provides information that can be used for classroom instruction. Attendance at this conference is directly related to this district teacher's roles and responsibilities. O does not contain Business Administrator signature or any other approval signatures.	

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257	1501901006100000000	1649605	01/08/2005	LAKESHORE LEARNING MATERIALS	\$ 309.10	\$ 309.10	Independent Math Centers / Reading Comprehension Practice / Favorite Action Game Set / Classic Games for Beginners / Ceres School	✓			PO for purchase of 1 each of Independent Math Centers, Reading Comprehension Practice Cards, Favorite Action Game Set, and Classic Games for Beginners Set for Ceres School. Amount does not appear excessive and the purchase appears to provide educational value for the children at Ceres Elementary School.
258	1502091006100000000	1651605	01/26/2005	RAYMOND GEDDES & COMPANY	\$ 125.30	\$ 125.30	Flynn School / Various Supplies / Pencils & Erasers	✓			PO for purchase of 1 "Perfect Pencil Display" for \$57.60 and for numerous children's themed pencils at reasonable prices. Purchase does not appear excessive and is for the benefit of district students.
259	1501901006100000000	1652705	11/18/2004	EVELYN ARVELO	\$ 122.18	\$ 122.18	Christian's Garden Summer Cost / Wilentz School	✓			Garden donated in memory of a former student. Expenditure is for upkeep costs for the garden for the summer season. This garden is maintained within the interior courtyard at Wilentz School. Amount is not excessive.
260	1110002705110000000	1656405	01/25/2005	GEORGE DAPPER INC.	\$ 12,741.15	\$ 13,180.50	Transportation rendered in busing of regular students (homeless), pursuant to the Homeless Act	✓			PO for transportation for homeless students from a Motor Inn in South Amboy to Shull School and McGinnis School for the 04/05 School Year. Per the PO, the amount billed at \$146.45 / day (per diem) for 90 days. The district is required to provide transportation for homeless district students that must live outside the boundaries of the school district. PO documentation does not include a contract between the district and the vendor.

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261	2002112005903000000	1657005	01/03/2005	U.S. TOY CO/CONSTRUCTIVE PLAYTHINGS	\$ 34.98	\$ 34.98	Mega Washable Stamp Pads / Grace Child Care Center	✓			A set of 10 different color stamp pads were ordered. Purchase is for the use of employees at Grace Child Care Center, who provide education to district early childhood students. The Grace Child Care Center is not a district owned buildings, but the Center provides education and care for early childhood students that cannot be accommodated by the district. Per examination of contract documentation, the district has contracted with this vendor to provide such services. The district provides the vendor with supplies necessary to educate the students. Purchase amount is not excessive and is for the benefit of district students.	
262	2002312008001000000	1663605	01/08/2005	SUPPLIES-SUPPLIES, INC.	\$ 155.78	\$ 245.32	Supplies / Administrative Headquarters	✓			The items ordered were cork board, file folders, and sorters, amongst other supplies. The items appear to be for office use. Quantities and price amounts appear to be reasonable. Supplies are in support of the operations of the School District.	
263	1504021008000000000	1673505	01/03/2005	ROMER TROPHY	\$ 198.95	\$ 198.95	Trophies and Plaques / High School	✓			The order consists of a team trophy (\$22) and eight individual trophies (\$18 each) for Intramural Basketball and one trophy (\$12) and two plaques (\$10 each) for Tennis. Trophies and plaques are awarded to students for sporting events. The price per trophy / plaque does not appear to be excessive.	

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264	1501901008900000000	1674905	11/23/2004	MEGA MOVIES	\$ 656.75	\$ 638.75	Student Admission to "Polar Express" Movie / December 7, 2004 / All 3rd Grade General		✓		PO for 73 3rd Grade Children from Ceres School to attend the movie "Polar Express" on 12/7/2004. Each student ticket cost \$8.75 and all adults / teachers had free admission. PO package documentation includes a request for field trips form that describes how this trip relates to classroom activities such as Guided Reading and Writing. Event is for the educational benefit of district students and the amount is not excessive in relation to how many district students benefited.	
265	1510002116000000000	1684405	01/03/2005	BERTY BAGEL CA	\$ 220.00	\$ 220.00	December 16, 2004 / Parent Stress Workshop		✓		PO states that food is for Parent Stress Workshop. Cost is for 40 parents at \$5.50 each. The cost per person appears to be reasonable. No invoice was provided for review.	
266	1501901006100000000	1684505	01/25/2005	CHANNING L BETE CO., INC.	\$ 191.53	\$ 179.00	Pamphlet Holder / Flynn School		✓		Order is for a four tiered, 16 title display rack with dividers. PO is for parent information pamphlets / booklets. The item appears to be for office use and price does not appear to be excessive.	
267	1501901006100000000	1688905	02/16/2005	HARCOURT ACHIEVE	\$ 2,151.88	\$ 2,270.33	Assessment materials / Patten School		✓		PO is for various Test Best on the Terra Nova assessment products. The materials are for grade 2 and quantities appear to be reasonable.	
268	2002111006103000000	1690305	01/25/2005	THE BOOK VINE FOR CHILDREN	\$ 529.76	\$ 721.40	Books / Administrative Headquarters		✓		Books include titles such as "Alphabeasts", "Moses Come Walking", and "To Be a Kid", amongst other titles. The reading material appear to be appropriate for elementary school aged students.	
269	1501901008900000000	1692705	06/23/2005	ENRICHMENT THROUGH THE ARTS	\$ 589.00	\$ 669.00	Movie theater admission to "Robin Hood" / Ceres School / 3rd Grade Bilingual		✓		PO is for 77 students (\$7.00 each) and 5 adult admissions (\$10.00 each) to "Robin Hood" at the Staten Island Theater for the 3rd Grade Bilingual students. A Request for Field Trips contains how the trip fits into the teacher's instructional plans, classroom follow up activities, and approvals from the School Principal and Superintendent.	

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270	1110002626100000000	1696205	01/26/2005	KNOX COMPANY	\$ 2,316.00	\$ 2,316.00	Knox box installation at McGinnis, Paterson, School No. 10, Administration Buildings, Ceres, and No. 7 School / Director of Buildings and Grounds	✓			Purchase is for six surf blk. aluminized no tamper switch at a cost of \$345 each and a black doors for \$120. Per Director of Buildings & Grounds, knox boxes are fire proof metal containers installed on the outsides of buildings to hold keys to the building. In case of fire or emergency, firemen can easily gain access to the building. The black door was purchased due to repair to one of the knox boxes.	
271	1501901008900000000	1699505	02/10/2005	HMI CERAMICS, INC.	\$ 64.92	\$ 58.00	Wheel part / McGinnis School	✓			Purchase is for Brent wheel model cxc part (connector from wheel shaft to motor). This purchase is to fix a pottery wheel used in an Art Class at McGinnis Middle School. Amount is not excessive and is for the benefit of district art students.	
272	1501901008900000000	1700705	04/27/2005	FORUM THEATRE	\$ 1,575.00	\$ 1,575.00	Show: Pinocchio / Patten School	✓			Group Sales Contract indicates that expenditure is for 175 tickets to a performance of "Pinocchio" at a cost of \$9.00 per ticket. PO indicates that this was for all first grade classes. Supporting documentation provided includes an approved field trip request that describes how this trip will be educational for district students. Per district personnel, this book is read in class and the show helps develop the active listening and comprehension of district students. Price appears to be reasonable.	

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273	1110002912800000000	1705305	12/29/2004	COLLEEN M. EHMAN	\$ 2,352.75	\$ 2,352.75	Tuition Reimbursement			✓	Tuition reimbursement is for classes taken in the Fall 2003, Spring 2004, and Summer 2004 semesters. Courses include Infant Care Methods & Programs and Seminar and Practice in Early Childhood Education, amongst others. Per examination of course titles, course content appears to be directly related to this employees role within the district. For the purpose of this review, tuition reimbursements require further analysis.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
274	1110002133000000000	1705905	12/29/2004	JFK/JOHNSON REHABILITATION INSTITUTE	\$ 456.00	\$ 456.00	Hearing Evaluations			✓	Purchase is for one hearing evaluation in October 2004, and an audio evaluation, TYMP screening, hearing aid evaluation, and acoustic reflex testing for the month of November 2004. Documentation provides only initials of the student beneficiary due to privacy issues. PO package documentation does not provide discussion regarding the reason why these tests / evaluations are being performed.	Tuition to out-of-district placements and tutoring services are a result from the students IEP or evaluations completed by the special services department due to special services being needed, discipline problems or OSS/home instruction. All vendors are recommended by the special services department and board approved. A district is not allowed to include personal information such as evaluations or information that is contained in the students IEP on a purchase order. All information regarding students is confidential and discussed with the Superintendent and Business Administrator prior to board approval.

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275	1110002912800000000	1706505	12/29/2004	YNN LAMBERSO	\$ 1,473.30	\$ 1,473.30	Tuition Reimbursement			✓	Per review of Human Resource information, personnel is a third grade teacher at the Ignacio Cruz elementary school. Documentation provided does not explain purpose and necessity of expenditure to education. Invoice was not provided for review.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for mileage costs that are associated with their job duties. Some district personnel is required to travel between schools to provide services to different students.
276	1110002626100000000	1725105	01/10/2005	CHEMSEARCH	\$ 902.38	\$ 880.00	40 gallons of Headliner / Administrative Headquarters / Director of Buildings and Grounds			✓	Ordered items are high solids floor finish, supply for the Maintenance Department. The item appears support the operations of the school.	
277	2002512003000000000	1728605	01/12/2005	LOVING CARE AGENCY	\$ 3,480.00	\$ 3,480.00	Nursing services for the month of December 2004 / Administrative Headquarters / Special Services			✓	PO indicates that the charges are for nursing services for the month of December 2004 for two initialed individuals, for \$2000 and \$1480. Documentation provided explains that these two students are "medically fragile" and require the services of a full-time nurse during school hours. Invoices and contract documentation for these two students were provided by the district and appear reasonable.	
278	1110002912800000000	1737705	01/24/2005	ALBA GARCIA	\$ 153.60	\$ 153.60	Tuition Reimbursement			✓	PO is for tuition reimbursement for a Keyboarding class in Middlesex County College for the Fall 2004 semester. No documentation is provided to support reimbursement. The employee is a Para-Professional. No documentation was provided to indicate the reason the School District would reimburse employee for keyboarding classes when it has no direct effect on her role in the school. For the purpose of this review, tuition reimbursements need further analysis.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.

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279	1110002705110000000	1746105	01/04/2005	CAROL BUTLER-HENRY	\$ 771.00	\$ 771.00	Transportation Aid Reimbursement / Administrative Headquarters	✓			PO is for transportation aid reimbursement for the 2004-2005 school year for a student (Metuchen Christian Academy). This reimbursement is paid to the parent of this student for "aid in lieu" of transportation. Per inquiry of the Asst. Business Administrator and examination of documentation provided, this parent is entitled to this NJ DOE standard amount for driving their child to school because the district did not provide transportation.	
280	1110002705110000000	1746405	01/04/2005	KIMBERLY WALTON	\$ 1,542.00	\$ 1,542.00	Transportation Aid Reimbursement / Administrative Headquarters	✓			PO is for transportation aid reimbursement for the 2004-2005 school year for two students (Metuchen Christian Academy). This reimbursement is paid to the parent of this student for "aid in lieu" of transportation. Per inquiry of the Asst. Business Administrator and examination of documentation provided, this parent is entitled to this NJ DOE standard amount for driving their child to school because the district did not provide transportation.	
281	1110002705110000000	1754205	01/04/2005	RALPH ROSARIO	\$ 771.00	\$ 771.00	Transportation Aid Reimbursement / Administrative Headquarters	✓			PO is for transportation aid reimbursement for the 2004-2005 school year for a student (St. Peter's High School). This reimbursement is paid to the parent of this student for "aid in lieu" of transportation. Per inquiry of the Asst. Business Administrator and examination of documentation provided, this parent is entitled to this NJ DOE standard amount for driving their child to school because the district did not provide transportation.	

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282	1110002912800000000	1762005	01/31/2005	JENNIFER OSBORNE	\$ 1,590.00	\$ 1,590.00	Tuition Reimbursement			✓	PO is for tuition reimbursement for Psychology of the Exceptional Child taken at Georgian Court University. Per examination of HR documentation, this is a teacher within the school district. PO does not contain signature of Business Administrator or any other purchasing authority. Per examination of documentation, these expenses are to be reimbursed by the district. For the purpose of this review, tuition reimbursements need further analysis.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
283	1110002912800000000	1764105	01/31/2005	JEANNE VIDITO	\$ 2,417.10	\$ 2,417.10	Tuition Reimbursement			✓	PO is for tuition reimbursement to a 4th grade teacher for courses Materials for Children and Information Media and the Curriculum. The subject matters appear to pertain to her role in the School District. Supporting documentation includes the Student's Statement of Account referencing that \$2617.60 has been paid, but does not indicate that this amount is for the aforementioned classes. Further, PO does not contain signature of Business Administrator or any other purchasing authority. For the purpose of this review, tuition reimbursements need further analysis.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.

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284	1110002912800000000	1764205	01/31/2005	MARIE WALLING	\$ 984.00	\$ 984.00	Tuition Reimbursement			✓	PO is for tuition reimbursement to a counselor at the Wilentz Elementary School for course in Advance Internship: Group Counseling. The subject matter appears to pertain to her role in the School District. Supporting documentation includes Explanation of Charges from Kean University. However, PO does not contain signature of Business Administrator or any other purchasing authority. For the purpose of this review, tuition reimbursement needs further analysis.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
285	1501901006100000000	1773605	01/25/2005	QUILL CORP	\$ 339.00	\$ 322.00	Electronic office supplies			✓	Purchase order for office supplies for Pencil sharpener (\$34), Commercial Electric Stapler (\$119) and overhead keyboard shelf (\$149). Supplies appear to be for normal operations of school. Price per unit for electronic goods appear excessive.	A description of the electronic pencil sharpener was provided to the auditing team for their review. This sharpener is utilized by the students in the classroom constantly, and as such a heavy duty model was purchased to ensure that it would be sturdy enough for the students usage.
286	1510002235000000000	1785705	02/03/2005	ABNER GARCIA	\$ 45.00	\$ 45.00	Reimbursement for professional day			✓	The purchase order is a fee for Bridging Dual Diagnosis the Gap conference (addiction and mental health). The person reimbursed is the District substance abuse coordinator and this conference appears to be in-line with his roles and responsibilities.	

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287	2002112005903000000	1788405	02/26/2005	FUN BUS	\$ 425.00	\$ 425.00	Fun Bus Miscuelita		✓		The Purchase Order is for the Fun Bus which appears to be a party organizer for kids. Per inquiry of the Asst. Business Administrator, this is a school bus that is painted different colors and provides educational activities for young children while driving around in the bus. This purchase is for the educational benefit of district students and does not appear excessive.	
288	1501901005000000000	1790905	02/03/2005	ERNEST KREGELOH	\$ 71.00	\$ 207.00	Reimbursement for professional day		✓		Documentation provided for this professional day includes a Professional Day Reporting Form filled out by the attendee, a certificate of attendance, and a Professional Day Application from mylearningplan.com. This reimbursement is for attendance at New Jersey State Interscholastic Athletic Association Clinic in Edison, NJ. Per the course description, this clinic provides coaches with effective ways to improve performance and prevent injury. Amount is not excessive for this clinic.	
289	1110002626100000000	1797805	02/25/2005	AMBOY LIGHTING COMPANY, INC.	\$ 17.00	\$ 17.00	Lightning supplies		✓		PO is for lighting supplies that are usually used on as needed basis. Invoice is handwritten and not legible. As such, further analysis is required to determine the kinds of lighting supplies ordered.	
290	1110002626100000000	1799005	02/25/2005	HENNING BUILDING SUPPLY	\$ 135.00	\$ 305.00	Lumber supplies		✓		This purchase order is for lumber supplies. It includes invoices for various supplies such as self edge clear, Compound blue tab, Cobalt drill bits, galvanized, drywall screws. Supplies appear to be for normal maintenance of school.	

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291	1110002912800000000	1799105	02/25/2005	CATERINA IACUZIO	\$ 230.00	\$ 230.00	Tuition reimbursement			✓	The expenditure is tuition reimbursement for the freshman mathematics I (Mat 101 PA) in Middlesex County College. Documentation provided does not identify classes taken, attendees of the class, and whether the classes taken are in accordance with district policy eligible for reimbursement.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
292	2002512006000000000	1805505	02/16/2005	ETA/CUISENAIRE	\$ 180.00	\$ 180.00	Supply purchase			✓	Purchase is for "Word Family Foundation Set" at a cost of \$39.95, "Phonics Foundation Set" at \$44.95, "Short Vowel Mastery Set" at \$27.95, and "Long Vowel Mastery Set" at \$27.95 for the Special Services Department. The titles indicate that there is educational value and appropriate for the Department. Price per set appears to be reasonable.	
293	1510002705120000000	1811705	03/04/2005	OAK TREE BUS SERVICE INC	\$ 15,983.00	\$ 3,995.00	Purchase transportation services in accordance to the bid '05-47			✓	The purchase order is for transportation services provided by Oak Tree Bus company for transportation of students to special events. The PO package includes invoices from the vendor with charges for a trip to a Museum of Art, Museum of History and Natural History in New York, NY. The students are the direct beneficiaries of the services. Documentation provided does not explain reason for bus rental when the District owns its own buses. Per inquiry of the Asst. Business Administrator and the Transportation Supervisor, district owned buses most often cannot be used for these special trips because they occur during times when all district owned buses are being utilized for normal routes.	The transportation that was required was during the school day when the district owned buses are being used for the transportation of students. Therefore the district did not have any buses available to provide transportation and needed to utilize a non-district owned bus.

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294	2002311006101000000	1819405	02/03/2005	EMTEC, INC.	\$ 267,301.04	\$ 270,134.00	IT Personnel / State Contract A81212			✓	This is purchase order is for computers and computer supplies pursuant to a State Contract. State Contract documentation is needed to determine the reasonableness of this amount. Documentation provided does not explain purpose, beneficiary and necessity of purchase.	
295	2002812003200000000	1819805	03/01/2005	RARITAN BAY MENTAL HEALTH CENTER	\$ 1,300.00	\$ 1,300.00	Professional services rendered to Ukrainian Assumption school.			✓	Per examination of documentation provided, this PO is for professional development in substance awareness prevention for personnel at Ukrainian Assumption School in Perth Amboy. This PO is for 13 substance abuse counseling sessions at \$100 / session. Per inquiry of the Assistant Business Administrator, this payment was made with federal funding from fund 20 for students that live within the district but do not attend a Perth Amboy district school. The school that these students attend, which in this case is Ukrainian Assumption, are entitled to Title IV federal funds from the school district for "Safe & Drugs Free Schools."	
296	1501901006100000000	1823605	03/18/2005	PATHMARK STORES, INC.	\$ 3,341.00	\$ 3,341.00	Purchase order for groceries			✓	Documentation includes detailed list of groceries purchased for the indicated amount including the cash register checks. Documentation provided does not explain purpose and beneficiary of purchase.	The purpose of this purchase was for cooking classes that are taught at the Wilentz School. Teachers utilize these items to teacher students how to measure and bake. The students are the beneficiaries of this purchase.

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297	1501901008900000000	1827405	03/03/2005	BRUNSWICK ZONE-CAROLIER	\$ 3,500.00	\$ 7,000.00	4th Grade Field trip for 175 students @ the James Flynn school; ordered for Teacher of 4th Grade;		✓		PO is for paying for the annual field trip for 175 4th grade students of the James Flynn school; the trip was organized in two groups with 10 chaperones per group; amount appears to be reasonable @ \$20 per student and \$20 for 20 chaperones each. The vendor location is primarily a bowling center with other sports activities. Invoice does not details what the charges include, as such, further analysis is necessary. PO package does not contain Field Trip Request Form or any detailed description of the educational benefit of this trip. Per inquiry of Flynn School Principal, this is a 4th Grade bowling trip that allows students to use math strategies in a realistic setting.	Per inquiry of Flynn School Principal, this is a 4th Grade bowling trip that allows students to use math strategies in a realistic setting.
298	2002511006100000000	1830105	03/11/2005	VISUALEDTECH, INC.	\$ 1,038.00	\$ 1,141.80	2 ProScope USB with 50x lens and 2 KR pupil cam USB for the Special services department;		✓		PO is for 2 ProScope USB with 50X lens and 2 Pupil Cam USB purchased by the Special Services Department for the St. Peter the Apostle High School. Per the Special Services Department, these items were ordered for a non-public school as per their "flow-through allocations" of federal funds. PO documentation does not provide discussion regarding the nature or use of these items.	Per the Special Services Department, these items were ordered for a non-public school as per their "flow-through allocations" of federal funds. These items were utilized in the computer classes taught at St. Peter's.
299	1501901006100000000	1831005	03/14/2005	TRIPLE CROWN SPORTS	\$ 360.00	\$ 720.00	40 Print shorts and 40 print shirts for the students of McGinnis School; shipped to the Principal of the school;		✓		PO is for 40 shirts and 40 shorts for the students of the McGinnis school. The cost is \$4.50 per item purchased, which appears to be reasonable. PO states that this is for Athletics Track & Field.	
300	2002111008003000000	1831805	03/09/2005	ESSEX COUNTY DEPARTMENT OF PARKS	\$ 156.00	\$ 186.00	Admission fees for 50 students, 6 teachers and 6 adults to the Turtleback zoo; ordered for a teacher of the ECC school;		✓		PO is for paying for the admission fees to a zoo for kindergarten students and their teachers (for supervision); amount appears to be reasonable @ \$3.00 per person.	

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301	2002112006003000000	1832605	03/11/2005	GREAT EVENTS PUBLISHING	\$ 1,214.82	\$ 1,227.20	150 Jute bags and 30 Posty note pens for the ECC; shipped to a teacher of the ECC;			✓	Documentation provided does not explain purpose, beneficiary and necessity of purchase. Amount appears to be reasonable @ \$4.95 per jute bag and \$14.75 per posty pen; timing is questionable as purchase is at the close to the end of school year.	
302	1510002705120000000	1842305	03/31/2005	KEYPORT AUTO BODY	\$ 163.00	\$ 326.00	Bus rental to Westminster Choir College / Ordered for the McGinnis school music department			✓	PO is for one bus rental to go to Westminster Choir College at a cost \$163.00. Documentation provided does not explain reason for bus rental when the District owns its own buses. Per inquiry of the Asst. Business Administrator and the Transportation Supervisor, district owned buses most often cannot be used for these special trips because they are used throughout the day for various different reasons. This trip is for the benefit of district music / theater students and the amount is not excessive.	The transportation that was required was during the school day when the district owned buses are being used for the transportation of students. Therefore the district did not have any buses available to provide transportation and needed to utilize a non-district owned bus.
303	2002112006003000000	1857105	03/15/2005	FREE SPIRIT PUBLISHING INC.	\$ 1,325.89	\$ 2,651.78	Books / Cathedral Early Childhood Center			✓	PO is for the list of books with titles such as "What Young Children Need to Succeed", "Feet Are Not for Kicking", and "Peaceful Parents, Peaceful Kids". Price for the last book is \$13.95, which appears to be reasonable. The titles suggest that this purchase has educational value. The books are for the Cathedral Early Childhood Center. Per examination of lease documentation, the Cathedral Early Childhood Center is a site that is leased by the District that consists of approximately 5 classrooms of early childhood students. Teachers at this center are employed directly by the district.	

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304	2002112006003000000	1864405	03/31/2005	EPOT CREDIT SE	\$ 4,857.30	\$ 5,397.00	Sheds / Ignacio Cruz E.C.C. / Director of Buildings and Grounds			✓	Two sheds at a cost of \$1659.99 each and corresponding lifetime warranties at a cost of \$79 each were purchased. Quote from vendor was provided for review, and as such the amount appears reasonable. Documentation provided does not provide the reason for this purchase or the beneficiary. Per inquiry of the Asst. Business Administrator, one of these sheds is used to store toys, games, and bicycles that are used within the courtyards at Ignacio Cruz Early Childhood Center by district students. The other shed is for the storage of custodial equipment such as snowblowers. The school was built without adequate storage space and as such, this was the cheapest alternative.	Per inquiry of the Asst. Business Administrator, one of these sheds is used to store toys, games, and bicycles that are used within the courtyards at Ignacio Cruz Early Childhood Center by district students. The other shed is for the storage of custodial equipment such as snowblowers. The school was built without adequate storage space and as such, this was the cheapest alternative.
305	1504021005000000000	1875105	04/18/2005	JOE ROMER TROPHY SHOP	\$ 72.00	\$ 144.00	Bowling awards 2005 Season; 6 qty of Panther Bobbleheads; 3 qty of Resin figures; ordered to the Principal of High School;		✓		PO is for the purchase of trophies for the bowling awards season; Each trophy is reasonably priced @ \$6 and resin figures @ \$12.00 per piece; This appears to be for the student winners of the bowling event.	
306	1510002705120000000	1875405	04/12/2005	KEYPORT AUTO BODY	\$ 290.00	\$ 290.00	Two School Bus Rentals / Third Grade / Ceres School		✓		PO is for the rental of two school buses for all 3rd graders to go Lenni Lenape Village in Parsippany, NJ. Purchase is not excessive and is for the educational benefit of district students. Documentation provided does not explain purpose of the field trip and reason for rental, as the District owns its own school buses. Per inquiry of the Asst. Business Administrator and the Transportation Supervisor, district owned buses most often cannot be used for these special trips because they are used throughout the day for various different reasons. Per the Ceres School Principal, three quotes were obtained for this service and this vendor had the lowest price.	The transportation that was required was during the school day when the district owned buses are being used for the transportation of students. Therefore the district did not have any buses available to provide transportation and needed to utilize a non-district owned bus.

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307	1510002705120000000	1875605	04/19/2005	KEYPORT AUTO BODY	\$ 124.00	\$ 124.00	School bus rental to go to Barnes & Noble book store for elementary school students; ordered for 2 Teachers of Edward J. Patten School;			✓	PO is for rental of school bus from Patten School to B&N book store for a field trip related to the Parents as Partners in reading activities program. Documentation does not explain the purpose of renting a bus when the District owns it own buses. Per inquiry of the Asst. Business Administrator and the Transportation Supervisor, district owned buses most often cannot be used for these special trips because they are used throughout the day for various different reasons Amount paid is not excessive.	The transportation that was required was during the school day when the district owned buses are being used for the transportation of students. Therefore the district did not have any buses available to provide transportation and needed to utilize a non-district owned bus.
308	1510002235000000000	1884905	04/19/2005	NORMA BAVOSI	\$ 20.25	\$ 40.50	Reimbursement for Professional development day Feb 4th, 2005; ordered for A.V.Ceres school;			✓	Mileage reimbursement is to Guidance Counselor at the Ceres School for attendance at a Anger Management workshop in Tinton Falls, NJ. Expense voucher submitted by Employee indicates that travel is for 50 miles at the IRS standard mileage reimbursement rate of \$0.405/mile from Manalapan, NJ to Tinton Falls, NJ. Attendance at this workshop directly relates to this employees role within the district. Reimbursement amount is not excessive.	
309	2002112005903000000	1887605	04/26/2005	LAKESHORE LEARNING MATERIALS	\$ 430.23	\$ 829.68	List of items for the My school; items include stationery like student work organizer and other items like microscope, magnifier lens etc;			✓	PO is for the list of school supplies (stationery, lab supplies, white boards etc.) for the middle school and is used by students; this is a blanket PO and item reviewed is for 1 microscope @ \$7.95 which is reasonable;	

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310	2004332005800000000	1897505	05/02/2005	ROZALIA CZABAN	\$ 564.67	\$ 1,129.34	Reimbursement for Professional development days April 17-20 2005; ordered for Principal of High school;			✓	PO is for reimbursement of expenses for hotel and meals for SLC/Design studio workshop in St.Petersburg, FL. The travel for out of state workshop was approved as referenced on the NJDOE Travel Log. Workshop agenda was provided and lodging dates appear to coincide with workshop dates. The cost of lodging at \$150/per night for three nights appears to be reasonable. Per examination of meals receipts, a dinner reimbursement for \$37 for April 19, 2005 appears to be excessive. All other expenses related to this employee reimbursement expenditure appear reasonable and necessary.	Per documentation provided to the auditing team, there were three attendees from the district at this conference and the meal purchased for \$37 was for all three district attendees, paid for by Ms. Czaban.
311	1501901006400000000	1897805	04/04/2005	THE MCGRAW-HILL COMPANIES	\$ 4,550.65	\$ 4,384.95	Spanish books for students at the McGinnis School; ordered for the Bilingual department;			✓	PO is for the list of Spanish books for the students; this is a blanket PO; items purchased include 60 Spanish student edition books @ \$7.98 per book, which is appears reasonable. Per McGinnis School personnel, this purchase is for Spanish Language Classes for Grades 5-8. Documentation provided does not explain why these books needed to be purchased (i.e. new class, curriculum change, replacement of old books, etc.). Per McGinnis personnel, this purchase is not for the replacement of old textbooks but rather brand new textbooks altogether.	Per McGinnis personnel, this purchase is not for the replacement of old textbooks but rather brand new textbooks altogether.
312	1504011005000000000	1902305	03/04/2005	CYNTHIA SCHNEIDER	\$ 50.00	\$ 100.00	Participation fee for teacher of the high school;			✓	This is the participation fee for a teacher of the high school for a workshop; though the amount is reasonable at \$50.00, supporting documentation was not provided to describe the workshop attended by the employee.	

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313	2002112005163000000	1903405	05/06/2005	PUSHCART PLAYERS	\$ 975.00	\$ 1,950.00	One performance of stone soup and other stories on June 21, 2005; shipped to St.Mary's school;		✓		Performance was held at St. Mary's School, which is where the District Early Childhood Center is. The performance of "Stone, Soup, and Other Stories" appear to be appropriate for students in Pre-K. The amount appears to be reasonable as compared to other performances held in the District.	
314	2002112006003000000	1907805	05/09/2005	SCHOOL SPECIALTY	\$ 3,114.69	\$ 6,229.38	GBC Heatseal laminator, ultima 65, Laminator cart, laminating film rolls, 27"x500"; ordered for the St.Mary's EC Center;		✓		PO is for laminating equipments; amounts appear to be reasonable per examination of 3 quotes received for this purchase. This vendor submitted the lowest quote for the items purchased. As per prior conversations with the District, laminators and related supplies are constantly used at the Early Childhood Center to protect artwork created by students from wear and tear while being hung throughout the school.	
315	1501901006100000000	1909605	05/17/2005	ETA/CUISENAIRE	\$ 81.80	\$ 181.55	District math competition - 5 sets of '24' single digit math game; ordered for the James J. Flynn school;		✓		PO is for purchase of 5 math game sets for the district math competition held at the Middle school; This appears to be used by the benefit of students for the math competition; the amount is reasonable @ \$19.95 per set.	
316	2002512006000000000	1910905	05/12/2005	SNUG SEAT	\$ 610.00	\$ 1,205.00	Traveler plus car seat (blue) for the Transportation department, administrative headquarters;		✓		The amount of the Car seat (child seat) appears to be excessive (\$595.00) for one unit. Documentation provided does not explain the purpose, beneficiary and necessity of expenditure to education. Per the Special Services Department, this car seat was purchased for a multiply handicapped student that attended an out-of-district school. The transaction occurred towards the end of the year, which was unexplained for. Per inquiry of the Asst. Business Administrator, this purchase is for the transportation of small children who use district provided transportation.	Per the Special Services Department, this car seat was purchased for a multiply handicapped student that attended an out-of-district school. The car seat is specialized whereas it grows with the child and can be used for multiple years, thus saving the district from having to purchase a new car seat each year.

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317	2002451006100000000	1927505	05/23/2005	RELIABLE OFFICE SUPPLIES	\$ 259.24	\$ 259.24	Binders / Administrative Headquarters		✓		Purchase is for 144 (1/2) round ring view binders. These are supplies that are for the support the operations of the school district.	
318	2002622008000000000	1936105	05/31/2005	LINDA L. SCHMELZER	\$ 50.69	\$ 50.69	Refreshments for Fundamentals of Teaching Reading Course / Administrative Headquarters			✓	Purchase is for refreshments provided for during a teacher course. Documentation provided does not support the number of attendees that participated in the event. Therefore, we cannot determine the cost per attendee.	
319	1110002626100000000	1947605	06/10/2005	HILLYARD, INC.	\$ 4,901.04	\$ 4,883.04	Floor products / Director of Buildings and Grounds			✓	Purchase is for 24 gal. of Nutra-Rinse at \$15.90 each, 24 Pl. of Protective Coating at \$104.04 each, and 24 Pl. of Salvation Stripper at \$83.16 each. The purchase is for synthetic gym floor products. Materials ordered are for maintenance purposes. Per inquiry of the Directors of Buildings & Grounds, this purchase is for the use on the synthetic gym floors at McGinnis, Shull, Flynn, Patten, Wilentz, and Richardson Schools. Per the Director of Buildings & Grounds, each school received 4 pails of each product in order to treat the floors. Per examination of quotation documentation, the amounts paid for these items appear reasonable.	
320	1110002912800000000	1953005	06/20/2005	AXEL ACOSTA	\$ 312.00	\$ 312.00	Tuition Reimbursements			✓	Tuition reimbursement is to a paraprofessional for course of English Composition II in Thomas Edison State College in the Spring 2005 semester. No documentation or invoice were provided to support reimbursement. For the purpose of this review, tuition reimbursement needs further analysis.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
321	1110002704200000000	1957805	06/20/2005	R & S GLASS & MIRROR, INC.	\$ 165.00	\$ 165.00	Repair		✓		PO is for safety glass repair to Bus #7.	

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322	111000291280000000	1958205	06/20/2005	NELIDA RIVERA	\$ 230.40	\$ 230.40	Tuition Reimbursements			✓	Tuition reimbursement is to a paraprofessional for course of Business in Middlesex County College in the Spring 2005 semester. The course does not appear to be relevant to the role of the employee at the school district. No documentation or invoice were provided to support reimbursement. For the purpose of this review, tuition reimbursement needs further analysis.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.
323	111000262610000000	1958605	06/20/2005	VAN HOUTEN-AVENEL PLUMBING & HEATING	\$ 16.93	\$ 16.93	Plumbing supplies		✓		PO is for a valve and a drain. Purchase is normal maintenance and repair supplies.	
324	111000291280000000	1970305	06/27/2005	QUELINE LEON-AL	\$ 477.30	\$ 477.30	Tuition Reimbursement			✓	PO is for reimbursement of tuition for an internship at New Jersey City University in the Spring of 2005. Due to unclear internship name and lack of information regarding course objective, it cannot be determined if the course is relevant to the role of the participant, who is a Bilingual and Health & Physical Education Teacher.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.

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325	1502401006100000000	1984205	06/29/2005	HOUGHTON MIFFLIN	\$ 42,571.53	\$ 42,400.00	Books / Patten School			✓	Purchase is for Student Editions of Houghton Mifflin Mathematics, 2005 Edition for various grade levels, and copies in Spanish, various overhead kits, Math Literature Libraries, Math Lesson Flip Charts, and Mathtracks CD-Roms. Various other practice workbooks, teacher resource booklets, and assessments, etc., were given free of charge. The material appears to be textbooks and related practice workbooks for student education and teacher instruction. Analysis of inventory documentation and prior year(s) purchases of related items are needed to determine the need for these items. Further analysis is necessary. Per correspondence from district personnel, this was a new adoption book series. This information was not included within the PO package documentation.	Per correspondence from district personnel, this was a new adoption book series and as such there was no inventory from the prior year.
326	1110002912800000000	1986105	06/30/2005	ROBYN COHEN	\$ 1,296.00	\$ 1,296.00	Tuition Reimbursement			✓	PO is for tuition reimbursement for World of Mathematics: Geometric View at Fairleigh Dickinson University in the Spring 2005 semester. Per examination of Human Resource roster, this is a teacher within the district. Supporting documentation includes tuition charges from University and transcript of claimant. Per examination of documentation, these expenses are to be reimbursed by the district. For the purpose of this review, tuition reimbursements need further analysis.	Per AFT contract, a copy of which was provided to the auditing team, district personnel is eligible to be reimbursed for costs associated with classes taken to further their educational background. Tuition that is reimbursed is in accordance with rates established by local colleges and universities.

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327	1504011006000000000	1991005	06/30/2005	MONOGRAM CENTER	\$ 657.00	\$ 657.00	Emblems / High School		✓		Purchase is for 60 chenille emblems - PA with Black Buckram Felt with assorted musical inserts at a cost of \$10.95 each. Per examination of correspondence from the Perth Amboy HS Band Director, this purchase is for Perth Amboy felt letters for third year marching band students to acknowledge hard work and dedication to the band. Amount for each student does not appear excessive. Purchase is for the benefit of district marching band students.	
328	1110002626100000000	1997205	06/30/2005	W.W. GRAINGER, INC.	\$ 2,240.00	\$ 2,240.00	Fans / St. Mary's School / Director of Buildings and Grounds			✓	Purchase is for 20 fans at a cost of \$112 each. Per inquiry of the Asst. Business Administrator, this school has 20 pre-school classrooms, and one fan was purchased for each classroom to make the rooms more comfortable. Per the Director of Buildings & Grounds, this purchase was for classrooms within the High School on the third floor in order to help circulate air. Documentation provided does not provide discussion regarding the need for this purchase. Further analysis is needed.	Per the Director of Buildings & Grounds, this purchase was for classrooms within the High School on the third floor and for the third floor hallways in order to help circulate air.

Control Number	Transaction Detail (as per District system)						Analysis Performed	Results of Analysis			Perth Amboy School District Comments	
	Original Chart of Account	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
329	1110002626201000000	90350306	01/09/2006	WOODRUFF ENERGY	\$ 90,742.36	no PO	Gas Utilities for all District School Buildings 05/06 School Year			✓	PO is for payment of gas utilities to the vendor for all school buildings within the district for the 05/06 School Year. PO package contains invoices and vendor voucher received from the vendor for utilities provided to the district. Per discussion with District Management, a normal PO is not created for this utility expenditure due to the nature of utility service. Instead an AP Employee maintains a detailed spreadsheet of all gas charges for each school for each month during the year. This document was provided for review. Per examination of this document, charges appear to reconcile to invoices for each building. Gas service is vital to the operation of school district buildings.	Per discussion with District Management, a normal PO is not created for this utility expenditure due to the nature of utility service. Instead an AP Employee maintains a detailed spreadsheet of all gas charges for each school for each month during the year.
330	2002712006000000000	91958805	06/10/2005	GWEN CERASOLI	\$ 26.13	\$ 26.13	Reimbursement for refreshments for Fundamentals of Teaching Reading Course - Spring Semester / Administrative Headquarters			✓	PO is for reimbursement for refreshments provided during a teacher training event. Documentation provided does not indicate the number of attendees, therefore it cannot be determined as to the cost per attendee.	Food which is purchased for meetings/training is to maintain the continuity through a working meeting. Reimbursements to employees are for items such as cookies, fruit and water.