



State of New Jersey
Department of
Education

Performance Audit of
Hoboken City School
District

April 9, 2008

ADVISORY



KPMG LLP
345 Park Avenue
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April 9, 2008

Department of Education
State of New Jersey

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

Audit Objective

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

Audit Scope

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

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

KPMG LLP



State of New Jersey

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JON S. CORZINE
Governor

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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 Hoboken City School District's (the District) current internal controls over key functions as of the time of fieldwork. This report presents the results of these two components. Specifically, the Executive Summary describes 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 noted on the following page; typically, instructional materials, salaries and benefits, and other routine expenditures*)
- **13 Point Analysis** – Analysis of electronic data provided by the District encompassing payroll transactions and vendor disbursements to identify outliers.
- **Certified Staff Review** – Review of certified teachers and nonteaching certified staff to assess whether staff is working as per their assigned duties and in accordance with a report completed by District officials.

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

Purchase Order Review

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

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

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

Account Subgroup	Number of Transactions/ POs	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	1,195	\$4,186,848	750	\$3,662,522
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	287	\$2,446,304	96	\$535,653
2. Noninstructional Miscellaneous Purchases	296	\$535,890	88	\$275,606
3. Noninstructional Supplies and Materials	561	\$329,032	278	\$185,387
4. Regular Instructional Purchased Professional Educational Services	20	\$30,379	9	\$8,440
5. School Sponsored Athletic Supplies and Materials	9	\$149,098	7	\$27,983
6. Capital Outlay	22	\$696,145	10	\$165,449
Statistical Sample of Remaining Accounts	5,054	\$66,768,552	306	\$6,680,850
Total PO Review	6,249	\$70,955,400	1,056	\$10,343,372

Notes: (1) The numbers of transactions and expenditure amounts provided in the chart above have been tabulated from electronic data provided by the District. (2) The information provided for each subgroup in the chart above is based on a total of 488 transactions with a total of \$1,198,519. The District provided the account numbers for the remaining 262 purchase orders totaling \$2,464,003 in order to determine the respective subgroups.

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 textbooks and library books, registration fees and mileage for workshops attended by District Staff in which supporting documentation such as approval for attendance and location of the event was provided, and legal services to assist the District with regard to judgment claims (e.g., workers’ compensation, student accidents, etc.).

Discretionary

- Purchase was not educational or necessary to District operations.

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

Examples of discretionary purchases identified included the purchase of appreciation gifts for teachers (e.g., duffel bags, flower arrangements, etc.), athletic uniforms purchased on an annual basis, and meals provided to the District's employees.

Inconclusive

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

Examples of purchases deemed to be inconclusive based on our analysis included seminars, computer systems, and air conditioners for which inadequate information was provided to understand the nature of the expenses. 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)	561	\$2,760,784	150	\$306,028	39	\$595,710
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	85	\$420,923	7	\$63,566	4	\$51,163
2. Noninstructional Miscellaneous Purchases	63	\$167,062	18	\$10,222	7	\$98,323
3. Noninstructional Supplies and Materials	195	\$134,995	71	\$32,480	12	\$17,912
4. Regular Instructional Purchased Professional Educational Services	9	\$8,440	—	—	—	—
5. School Sponsored Athletic Supplies and Materials	4	\$13,124	3	\$14,859	—	—
6. Capital Outlay	7	\$117,010	—	—	3	\$48,439
Statistical Sample of Remaining Accounts	260	\$6,189,461	36	\$481,453	10	\$9,937
Total PO Review	821	\$8,950,245	186	\$787,481	49	\$605,647

Note: The information provided for each subgroup in the chart above is based on a total of 488 transactions with a total of \$1,198,519. The District is to provide the account numbers for the remaining 262 purchase orders totaling \$2,464,003 in order to determine the respective subgroups.

13 Point Analysis

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

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

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Payroll	1. Possible Questionable Employees – <i>Incomplete Employee Profile</i>	1,050	25	Explanations provided and documentation reviewed for the 25 sample appeared reasonable; however, due to the large number of anomalies identified as a result of our initial analysis, we recommend that the District conduct further analysis.
	2. Possible Questionable Payroll Payments – <i>No Benefits Deducted from Paycheck</i>	305	25	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	3. Possible Questionable Payments – <i>Payments made to Potential Nonexistent Employees</i>	7	7	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	4. Possible Questionable Payments – <i>Payments Made to Employees after Termination Date</i>	2	2	The analysis could not be performed because the termination dates provided by the District's third-party vendor (ADP) did not agree with the termination dates that were reflected in the District's system. We recommend that the District conduct further analysis.
	5. Possible Questionable Payments – <i>Payments Made to Employees Greater than 30 Days after Termination Date</i>	118	30	The analysis could not be performed because the termination dates provided by the District's third-party vendor (ADP) did not agree with the termination dates that were reflected in the District's system. We recommend that the District conduct further analysis.
	6. Payroll Payments Analyses – <i>Anomalies in Number of Paychecks Received</i>	6	6	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	7. Possible Questionable Employees/Payments – <i>Large Gross Pay Increase</i>	75	30	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	8. Possible Questionable Employees/Payments – <i>Large Salary Increase</i>	81	25	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	9. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Stipends</i>	245	50	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.
	10. Possible Questionable Employees/Payments – <i>Large Portion of Gross Pay in Overtime</i>	163	55	Based on our review of 55 overtime transactions, 1 overtime form (<1%) was not approved by the employee's supervisor. In addition, we determined that there is no mechanism to monitor the amount of overtime paid to the employees (with the exception of the Facilities Department). We recommend that further analysis by the Department is considered necessary.

Type	Query	Number of Occurrences	Number of Items Selected for Follow-Up	Results of Testwork
Vendor Disbursements	11. Possible Questionable Payments – <i>Invoices Paid in Excess of Purchase Order</i>	912	55	<ul style="list-style-type: none"> ● Based on the follow-up procedures performed for the 55 purchase orders reviewed, we noted the following: ● 20 (36%) increases resulted in exceeding the bid/quote threshold ● 52 (95%) did not have evidence of approval for exceeding the original purchase order amount ● 30 (55%) purchase requisitions were not available for review ● 50 (91%) vendor contracts were not available for review <p>We recommend that the District conduct further analysis.</p>
	12. Possible Questionable Payments – <i>Invoice date prior to Purchase Order date</i>	0	0	The analysis could not be performed since the District does not maintain/use invoice dates in its accounts payable system. We recommend that the District conduct further analysis.
	13. Possible Questionable Vendors – <i>Post Office Mail Drop Box Addresses</i>	41	25	Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

Assessment of Internal Controls

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

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

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

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

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

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

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Inventory 1 observation 1 short term 1 medium risk	Physical Inventory of Fixed Assets		√		√	
Facilities Management 1 observation 1 short term 1 medium risk	Management Approval		√		√	
Purchasing/Accounts Payable 4 observations 4 short term 3 high risk 1 low risk	Changes to Purchase Order Amounts		√	√		
	Segregation of Duties for Vendor Maintenance		√	√		
	Bids and Quotes		√	√		
	Shipping and Handling Charges on Purchase Orders		√			√
Payroll/Human Resources 5 observations 5 short term 1 high risk 3 medium risk 1 low risk	Management Review – Overtime Pay		√	√		
	Management Approval – Attendance Sheets		√		√	
	Management Review – Synchronization of Salaries		√		√	
	Completeness of Employee Files		√		√	
	Checks Distributed		√			√
General Operations/Accounting 3 observations 1 long term 2 short term 2 high risk 1 medium risk	Untimely Correction of Financial Data		√	√		
	Manual Journal Entries		√	√		
	Policies and Procedures	√			√	

Section	Area	Timing		Potential Risk		
		Long Term	Short Term	High	Med	Low
Food Services 3 observations 1 long term 2 short term 3 medium risk	Segregation of Duties		√		√	
	Ordering Food Supplies		√		√	
	Policies and Procedures	√			√	
Transportation 1 observation 1 short term 1 medium risk	Staff Training		√		√	
Technology 8 observations 1 long term 7 short term 4 high risk 4 medium risk	District Employees with Full Read/Write Access to Systems 3000		√	√		
	Third-party Support Vendor Has Unrestricted and Unmonitored Access to the Network and Key Systems		√	√		
	Password Requirements for Network and Key Applications		√	√		
	Procedure and Evidence of Creation, Modification, or Deletion User Accounts		√	√		
	Formally Documented Policies and Procedures	√			√	
	Unique Network Logins Not Being Used by Students		√		√	
	Evidence of User Account Reviews and Segregation of Duties Review Are Not Maintained		√		√	
	Backup Media/Data Restores Are Not Performed on a Periodic Basis		√		√	
Student Activities 3 observations 1 long term 2 short term 2 medium risk 1 low risk	Segregation of Duties		√		√	
	Policies and Procedures	√			√	
	Non-Interest-Bearing Bank Account		√			√





Project Overview

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

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

Project Planning

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

Department Kickoff Meeting – During the kickoff meeting, we:

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

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

Internal Control Questionnaire – 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 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 ICQ was distributed to the District electronically on March 23, 2007. It was requested the District complete the electronic version in a timely manner. The ICQ contained questions related to policies, procedures, internal controls, and general operations of the District related to the functional areas included in our scope. The ICQ supplemented our structured interviews, which is explained below.

Structured Interviews – Approximately 15 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	Facilities Management Director
Assistant Business Administrator	Food Program Coordinator
Human Resources Systems Operator	Inventory Coordinator
Payroll Supervisor	Systems Administrator
Payroll Sr. Clerk	Transportation Coordinator
Accounts Payable Supervisor	Certified Public Accountant
Accounts Payable Clerks	Student Activities Trustee
Grant Writer	Director of IT

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 purchases, 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 District

correctly identified the job functions of the certified staff 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 impact more than one area/office processes, the observations and recommendations provided in this report could impact more than the office/area from which they originated.



Historical Expenditure Analysis





Historical Expenditure Analysis

Overview

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

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

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

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

Description of Data Review Process

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

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

- 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 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 model. After the data was imported, we performed summary level checks as an initial test to verify that the records were inserted properly. These tests compared the original data to the newly inserted common data and included the following comparisons:

AP Data

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

HR Data

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

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

Once we verified that the data was entered into our 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 Hoboken City School District

AP/Purchase Order

We received the initial data set from the District on March 16, 2007. We received several replacement data sets thereafter because the initial data set was either incomplete or incorrect. The District used two different systems between the 2004–2005 and 2005–2006 school year.

We assumed that purchase orders, which roll over from one fiscal year to the next, should carry a starting amount in the subsequent fiscal year based upon the following calculation:

- Purchase order original amount in the 2005–2006 fiscal year is the remaining balance of final/adjusted purchase order amount less payments in the 2004–2005 year.

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

- The District does not maintain invoice dates within their systems. As a result, KPMG was unable to complete the analysis comparing invoice dates entered prior to purchase order dates. (13 Point Analysis No. 12)

HR and Payroll

ADP did not provide a stated salary within the HR master file. For purposes of the stated salary analysis, KPMG used actual salary from the payroll detail files.

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

- After completion of our initial analysis, KPMG was notified by the District that the termination dates reflected in our analysis were in fact seniority dates. KPMG reviewed the data supplied by the District with its payroll vendor, ADP. ADP confirmed that the dates reported by KPMG were defined as termination dates within the ADP system. As such, we were not able to perform our analysis on the following test points:

- Employees who were hired and terminated within 30 days and were paid after their termination dates. (13 Point Analysis No. 4)
- Employees who were paid greater than 30 days after their termination dates. (13 Point Analysis No. 5)

Purchase Order Review

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

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

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

Account Subgroup	Number of Purchase Orders/ Transactions	Total Expenditure Amount	Number of Transactions Selected for Testwork	Dollar Value of Sample Selected
Subgroup Analysis <i>(Total for Subgroups 1–6 Presented Below)</i>	1,195	\$4,186,848	750	\$3,662,522
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	287	\$2,446,304	96	\$535,653
2. Noninstructional Miscellaneous Purchases	296	\$535,890	88	\$275,606
3. Noninstructional Supplies and Materials	561	\$329,032	278	\$185,387
4. Regular Instructional Purchased Professional Educational Services	20	\$30,379	9	\$8,440
5. School Sponsored Athletic Supplies and Materials	9	\$149,098	7	\$27,983
6. Capital Outlay	22	\$696,145	10	\$165,449
Statistical Sample of Remaining Accounts	5,054	\$66,768,552	306	\$6,680,850
Total PO Review	6,249	\$70,955,400	1,056	\$10,343,372

Note: The information provided for each subgroup in the chart above is based on a total of 488 transactions with a total of \$1,198,519. The District provided the account numbers for the remaining 262 purchase orders totaling \$2,464,003 in order to determine the respective subgroups.

The District supplied electronic data containing its vendor disbursements. For the subgroup analysis, KPMG 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, KPMG requested supporting documentation, including purchase requisitions, purchase orders, invoices, and other relevant documentation for review.

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

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

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

Account Type	Appears Reasonable		Discretionary		Inconclusive	
	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value	Number of POs/ Transactions	Dollar Value
Subgroup Analysis (Total for Subgroups 1–6 Presented Below)	561	\$2,760,784	150	\$306,028	39	\$595,710
1. Noninstructional Purchased Professional Educational, Technical, and Other Services	85	\$420,923	7	\$63,566	4	\$51,163
2. Noninstructional Miscellaneous Purchases	63	\$167,062	18	\$10,222	7	\$98,323
3. Noninstructional Supplies and Materials	195	\$134,995	71	\$32,480	12	\$17,912
4. Regular Instructional Purchased Professional Educational Services	9	\$8,440	—	—	—	—
5. School Sponsored Athletic Supplies and Materials	4	\$13,124	3	\$14,859	—	—
6. Capital Outlay	7	\$117,010	—	—	3	\$48,439
Statistical Sample of Remaining Accounts	260	\$6,189,461	36	\$481,453	10	\$9,937
Total PO Review	821	\$8,950,245	186	\$787,481	49	\$605,647

Note: The information provided for each subgroup in the chart above is based on a total of 488 transactions with a total of \$1,198,519. The District is to provide the account numbers for the remaining 262 purchase orders totaling \$2,464,003 in order to determine the respective subgroups.

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

For discretionary and inconclusive purchases, we identified common themes for the purchases. As indicated above, some of these themes may appear reasonable based on the face value alone, but consistent with our audit procedures, insufficient supporting documentation, or excessive purchasing habits may have caused the assessment for these purchases to be changed to either inconclusive or discretionary. Seven 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 like pens, pencils, and paper, to larger organizational supplies like filing cabinets, desks, and chairs. These purchases generally lacked supporting documentation indicating the need for the specified quantity or the need for new or replacement furniture. In summary, we identified 12 transactions with a total dollar value of \$15,236 that were discretionary and 5 transactions with a total dollar value of \$10,067 that were inconclusive. For example:
 - \$2,975 for 3 oak desks, oak credenza, storage, keyboard, and metal storage unit
 - \$800 for a four-seat sofa, corner table, and magazine rack

- *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 relate to expenditures that did not provide enrichment. In summary, we identified 19 transactions with a total dollar value of \$158,418 that were discretionary and 1 transaction with a total dollar value of \$750 that were inconclusive. For example:
 - \$120,073 for athletic uniforms and athletic equipment for the school's sports teams that are purchased annually
 - \$14,960 for 80 football championship rings
 - \$8,075 for meals provided for players and security for the 2005 football season
 - \$6,300 for 42 wool and leather jackets for the softball and basketball teams
 - \$1,862 for 292 T-shirts for adults and children
 - \$1,650 for 301 Class of 2006 T-shirts
 - \$1,626 for the District's contribution to the students' club
 - \$1,286 for 85 Class of 2005 T-shirts
 - \$750 for transportation to Dorney Park

- *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 seven transactions with a total dollar value of \$2,710 that were discretionary and six transactions with a total dollar value of \$67,047 that were inconclusive. For example:
 - \$39,880 for 40 Gateway computer systems
 - \$14,989 for 8 computer systems with flat panel screens and 5 personal computer and peripherals for the Business Administration office
 - \$657 for billable materials not explained

- *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 five transactions with a total dollar value of \$1,308 that were discretionary and 10 transactions with a total dollar value of \$73,898 that were inconclusive. For example:
 - \$50,000 for a 10-month rental fee for use of the Boys and Girls Club with no explanation for the usage
 - \$1,014 for packing supplies and delivery of cartons at the various schools
 - \$858 for maintenance of aquarium tanks at the school lobby and science lab
 - \$450 for maintenance agreement with no description provided

- *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 52 transactions with a total dollar value of \$24,298 that were discretionary. For example:
 - \$5,100 for Teacher Appreciation Day (2 luncheons and 1 dinner)
 - \$3,000 for various District dinner meetings
 - \$2,105 for team luncheon/dinner/year-end party
 - \$1,100 for 11 tickets to the Hoboken 150th Anniversary Gala
 - \$1,008 for teacher orientation
 - \$1,000 for Boys and Girls Club gold table sponsorship
 - \$323 for 40 tickets for a baseball game

- *Operations* – includes items such as services provided by third-party vendors (legal and accounting), insurance provided to District employees and students, that either lack supporting documentation (such as invoices to support payments) or the purchase orders were not furnished for review. In summary, we identified 11 transactions with a total dollar value of \$463,817 that were discretionary and 12 transactions with a total dollar value of \$448,792 that were inconclusive. For example:
 - \$125,225 for legal services provided such as the following: consultation, contract review, representation in legal matters, negotiation, etc.
 - \$49,447 for engineering services
 - \$5,200 for long distance telephone bills

- *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 30 transactions with a total dollar value of \$22,296 that were discretionary and 6 transactions with a total dollar value of \$7,171 that were inconclusive. For example:
 - \$7,267 for various beverages (water, soda, coffee)
 - \$4,977 for flower arrangements (e.g., teacher appreciation day, sympathy flowers, excellence awards, etc.)
 - \$1,089 for reimbursement of employee's damages to personal transportation
 - \$747 for 200 stainless steel auto mugs
 - \$496 for 65 sports duffel bags for teacher appreciation
 - \$342 for 30 teachers deluxe briefcase bags

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

Area	No. of Instances
Missing Proper Approvals – Either a Purchase Requisition, Vendor Invoice, or Purchase Order 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.	136 (13%)
Improperly Coded – The transaction was coded to an incorrect Account Code.	198 (19%)

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 two fiscal years (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 Nonexistent Employees** – Identified any payments made to an employee after the listed date of death in the Social Security Administration (SSA) death master file. A “Nonexistent” 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 two fiscal years reviewed.
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.

- Note: (1) The analysis could not be performed for #4 and #5 above because the termination dates provided by the District's third-party vendor (ADP) did not agree with the termination dates that were reflected in the District's system.
- (2) The analysis could not be performed for #12 above because the District does not maintain/use invoice dates in its accounts payable system.

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

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
1	<p>Analyzed payroll records to identify incomplete or missing hire date, birth date, status, address information, and other key data elements</p>	<p>We noted 1,050 employees whose system-maintained payroll/HR file was incomplete or missing data elements. Of the 1,050 employees:</p> <ul style="list-style-type: none"> ● 1,050 did not have a primary job title and location description within the system ● 215 did not have a hire date recorded within the system ● 139 did not have first and last names, address, and Social Security Number recorded within the system ● 230 did not have a birth date recorded within the system 	<ul style="list-style-type: none"> ● Conducted interviews with HR and Payroll personnel to ascertain why the anomalies would exist. ● Selected a sample of 25 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 determine if data elements 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>We were unable to perform the follow-up procedures for the original 1,050 anomalies because we could not match the blank fields to specific employee records. In order to perform a review of the blank fields within the District's HR system, we conducted inquiries and review of documents as follows:</p> <p>Based on our inquiry with the HR System Operator, the District migrated to a new HR system (Systems 3000) in June 2005. Blank data fields or corrupt data from the old system (Marsan) are continuously being identified and rectified by HR. The Social Security Number is used as the unique identifier for an employee in Systems 3000 and is a mandatory data field to register a new employee profile. For new hires, HR has been populating all critical fields (e.g., name, address, Social Security Number, date of birth, etc.) regarding employee data in Systems 3000.</p> <p>We subjectively selected 25 individuals from the 2004–2005 and 2005–2006 rosters. For each individual, we obtained the personnel files and HR screen prints from Systems 3000. We compared the data reflected in Systems 3000 with the employee data found in the personnel file.</p> <p>Explanations provided and documentation reviewed for the 25 sample appeared reasonable.</p> <p>However, due to the large number of key data elements with blank fields identified as a result of our initial analysis, we recommend that the District identify key data elements (e.g., hired dates, birth dates, job title/function, etc.) currently with blank fields and populate the data in Systems 3000. In addition, we recommend that management continue to monitor such blank fields and update them as necessary. Management should consider developing automated reports that can facilitate the tracking of blank fields.</p> <p>We recommend that further analysis by the Department is warranted to monitor the District's progress.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
2	Employees that do not have the applicable benefits deductions	<p>We noted 305 instances where an employee received a paycheck without any payroll deductions. The total amount paid to these employees was \$3,047,187. Of the 305 instances:</p> <ul style="list-style-type: none"> ● 79 were under \$1,000 ● 121 were greater than \$1,000 and less than \$10,000 ● 105 were more than \$10,000 <p>The largest gross pay remitted without any payroll deductions was for \$103,216.</p>	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the reason for payroll disbursements without any deductions. ● Selected a sample of 25 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>Based on our inquiries with the Payroll Supervisor and Payroll Sr. Clerk, we determined that the District pays for 100% of the full-time employees' health benefits. Retirees, part-timers, and substitutes are not eligible to receive health benefits. As such, there are no payroll deductions applicable to these individuals associated with health benefits.</p> <p>We also determined examples of deductions reflected on the employees' paychecks such as the following: payments for supplemental insurance, credit union allotments, and additional retirement savings.</p> <p>We subjectively selected 25 employees to assess the zero benefits deductions. We obtained the personnel files and payroll screen shots for all 25 employees. We determined the following:</p> <ul style="list-style-type: none"> ● 4 (16%) employees are current full-time employees whose health benefits are paid by the District ● 20 (80%) employees are retirees who are not eligible for health benefits ● 1 (4%) employee is a part-time employee who is not eligible for health benefits ● 25 (100%) did not have voluntary deductions (e.g., credit union allotments) resulting in zero deductions from their pay <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
3	Employee matches to the Social Security Administration death master file	<p>We noted seven employees whose termination date was after their date of death as recorded in the Social Security Administration's death master file.</p> <ul style="list-style-type: none"> Five of these employees whose Social Security numbers match the death master file received compensation after their recorded date of death totaling \$84,377. <p>Social Security numbers were changed in the payroll system for two employees.</p>	<ul style="list-style-type: none"> Conducted interviews with the HR personnel to ascertain why the anomalies would exist. Selected all seven from the listing of employees noted in the results column For each item, we: <ul style="list-style-type: none"> Attempted to verify that the date of the termination agreed to the supporting documentation per the personnel file Compared the Social Security number per the system to the number listed on the copy of the Social Security card or other supporting documentation in the personnel file if HR did not have a copy of the Social Security card (i.e., I-9 form) 	<p>Based on our inquiries with the HR and Payroll staff, we determined that an employee is reflected as terminated in Systems 3000 upon notification of death. A copy of the death certificate is maintained in the employee file. Examples of payments made to the deceased employee's estate are for services rendered prior to death, any unused sick time, or retirement pay.</p> <p>We selected all seven anomalies and obtained the personnel files as well as payroll screen prints for all employees. Based on our review of these documents, we determined the following:</p> <ul style="list-style-type: none"> Two (29%) individuals were identified as anomalies resulting from data entry errors. These errors were corrected in the current system prior to our inquiry/observation. Four (57%) individuals were identified as anomalies resulting from payments of unused sick pay. We verified proper payments were made to the deceased employee's estate after the employee's death. One (14%) individual was identified as an anomaly resulting from regular earnings for services rendered prior to the employee's death. We verified proper payments were made to the deceased employee's estate after the employee's death. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
4	Employees that have been hired and terminated within a short period of time (e.g., one month) and paid after their termination date	We noted two employees that were terminated within 90 days of their hire date and received pay after their termination date.	<ul style="list-style-type: none"> ● Selected a sample of two from the results column. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. 	<p>Based on our initial review of the Payroll system screen prints, it appears that the termination dates provided by the District's third-party vendor (ADP) are the employees' seniority dates. A seniority date is the initial date when an employee begins full-time employment with the District. This date is used to track the length of employment with the District.</p> <p>As such, the follow-up procedures for this analysis were not completed.</p> <p>We recommend that the Department conduct further analysis to evaluate employees that have been hired and terminated within a one-month period and paid after their termination dates.</p>
5	Employees paid greater than 30 days after their termination date	<p>We noted 118 employees that were terminated within 30 days of their hire date and received pay after their termination date totaling \$6,041,444. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● One employee was paid between 31 and 90 days after termination totaling \$2,325. ● 117 employees were paid more than 90 days after termination totaling \$6,039,119. 	<ul style="list-style-type: none"> ● Selected a sample of 30 from the results column. ● For each sample item selected, we: <ul style="list-style-type: none"> – Reviewed HR personnel files to confirm the actual termination dates, hire dates, and rehire dates where applicable. – Reverified termination dates, hire dates, and rehire dates, where applicable, for the employees in the system. 	<p>Based on our initial review of the Payroll system screen prints, it appears that the termination dates provided by the District's third-party vendor (ADP) are the employees' seniority dates. A seniority date is the initial date when an employee begins full-time employment with the District. This date is used to track the length of employment with the District.</p> <p>As such, the follow-up procedures for this analysis were not completed.</p> <ul style="list-style-type: none"> ● We recommend that the Department conduct further analysis to evaluate the employees who were paid greater than 30 days after their termination dates.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
6	<p>Employees who received greater than 52 checks within the two-year period covering 2004–2005 and 2005–2006</p>	<ul style="list-style-type: none"> We noted six employees that received greater than 52 checks in the two-year period covering 2004–2005 and 2005–2006 totaling \$289,087 in gross pay. All six employees each received a total of 53 checks. 	<ul style="list-style-type: none"> Ascertained through interview of the payroll personnel why an employee may receive greater than 52 checks over the span of two fiscal years (i.e., overtime, stipends, expense reimbursement, etc.). Selected all six from the listing of employees who received more than 52 checks in the two-year period (2004–2006). For each item the engagement team: <ul style="list-style-type: none"> Verified that supporting documentation exists for the additional disbursements (i.e., approved overtime form, expense reimbursement request/approval, contract to coach a sports team) 	<p>Based on our inquiries with the Payroll Supervisor and Payroll Sr. Clerk, we determined that employees may receive more than 26 checks per year for instances such as the following: overtime pay/stipend was not included in the regular pay, incentive pay (e.g., perfect attendance), and allowance (e.g., uniform).</p> <p>We selected all six employees and obtained their personnel files as well as payroll screen shots. Based on our review, we determined the following:</p> <ul style="list-style-type: none"> Three (50%) employees were paid due to perfect attendance Three (50%) employees were paid due for stipend, uniform allowance, and overtime earnings not included in the regular pay <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p>

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
7	Employees whose gross pay increased by greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 75 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,103,283. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 47 employees received a gross pay increase between \$7,501 and \$12,500. ● 18 employees received a gross pay increase between \$12,501 and \$25,000. ● 10 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 30 employees receiving high gross pay increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication of sick/vacation days cashed in – Indication that the employee performed an additional job function requiring a stipend – Overtime approval forms – Other documentation supporting a large gross pay increase 	<p>Based on our inquiry with HR and Payroll staff, we determined that salary increases are based on the employee’s job grade. Salary grades and yearly increases are programmed in the payroll system for automatic calculation once an employee’s data is entered. However, salary increases may also result due to instances such as promotions or appointment of additional functions. Any changes to the employee’s salary rate require approvals from the Board prior to processing.</p> <p>We subjectively selected 30 individuals and obtained their personnel files as well as payroll system screen prints. Based on our review, we determined the following:</p> <ul style="list-style-type: none"> ● 20 (67%) anomalies resulted from assignment of additional job functions (e.g., after school program directors, athletic coaching, etc.) ● Five (17%) anomalies resulted from promotions ● One (2%) anomaly resulted from payments of unused sick time ● One (2%) anomaly resulted from payments due to a court order ● Three (12%) anomalies resulted from a combination of payments (promotion and additional job function; unused sick time and additional job function; and promotion and increase) <p>We also verified that these payments were properly approved and/or included in the employee’s contract.</p> <ul style="list-style-type: none"> ● Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
8	Employees whose salary increased by an amount greater than \$7,500 from 2004–2005 to 2005–2006	<p>We noted 81 employees that received gross pay increases greater than \$7,500. The total gross amount of increase for these employees was \$1,812,848. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 32 employees received a gross pay increase between \$7,501 and \$12,500. ● 23 employees received a gross pay increase between \$12,501 and \$25,000. ● 26 employees received a gross pay increase greater than \$25,001. 	<ul style="list-style-type: none"> ● Ascertained through interview of the payroll personnel the salary increases by job grade. ● Considered Board Resolution for percentage increases. ● Selected a sample of 25 employees receiving high salary increase to further understand the salary increase. ● For the sample selected, we reviewed the personnel file for: <ul style="list-style-type: none"> – Indication of a promotion – Indication that the employee performed an additional job function with an agreed-upon salary increase – Other documentation supporting a large salary increase 	<p>Based on our inquiry with HR and Payroll staff, we determined that salary increases are based on the employee’s job grade. Salary grades and yearly increases are programmed in the payroll system for automatic calculation once an employee’s data is entered. However, salary increases may also result due to instances such as promotions or appointment of additional functions. Any changes to the employee’s salary rate require approvals from the Board prior to processing.</p> <p>We subjectively selected 25 individuals and obtained their personnel files as well as payroll system screen prints. Based on our review, we determined the following:</p> <ul style="list-style-type: none"> ● 13 (52%) anomalies resulted from employee new hires or due to a court order ● Four (16%) anomalies resulted from assignment of additional job functions (e.g., after school program directors, athletic coaching, etc.) ● Six (24%) anomalies resulted from promotions ● Two (8%) anomalies resulted from a combination of payments (promotion and additional job function; salary increase and additional job function) <p>We also verified that these payments were properly approved and/or included in the employee’s contract.</p> <ul style="list-style-type: none"> ● Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
9	Employees who received greater than 10% of base salary in stipends	<ul style="list-style-type: none"> We noted 245 employees receiving greater than 10% of base salary in stipends. The total amount of stipends paid to these employees was \$1,836,597. 	<ul style="list-style-type: none"> Ascertained through interview of the payroll personnel a listing of all positions paid via stipend and the corresponding amount. 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 our inquiries with the Payroll Supervisor and clerk, we determined that stipends are dictated either by the employee's contract, Board resolution, and the Hoboken Education Association contract.</p> <p>We subjectively selected 50 employees and obtained their personnel files as well as payroll system screen prints. Based on our review of these documents, we determined the following:</p> <ul style="list-style-type: none"> 35 (75%) employees who were paid stipends were in compliance with the Board resolution, employee contract, or the Hoboken Education Association contract 15 (25%) anomalies resulted from pay other than stipend (e.g., overtime, unused sick pay, unused vacation pay, etc.). We verified these payments were also in compliance with the Board resolution, employee contract, or the Hoboken Education Association contract Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.

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	<ul style="list-style-type: none"> We noted 163 employees receiving greater than 25% of base salary in overtime. The total amount of overtime paid to these employees was \$1,130,484. 	<ul style="list-style-type: none"> Ascertained through interview of the payroll personnel why an employee may receive compensation in excess of their base salary. Selected a sample of 55 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 assess the amount is reasonable. From the sample of employees who were paid overtime during the two-year period, we compared overtime reports that the employee submitted to what the department submitted to Payroll to the actual overtime hours input into the system, which was the amount of hours the employee was paid for each respective pay period. Inquired about the need for an excessive amount of overtime for the position (greater than 300 hours). Inquired about the District's consideration to hire an additional employee as opposed to approving overtime. 	<p>Based on our inquiry with the HR and Payroll staff, we determined employees may receive compensation in excess of their salary for instances such as promotions, appointment of additional functions, overtime, stipends, and unused sick time. Compensation in excess of base salary requires approval prior to processing.</p> <p>We inquired with the Assistant Business Administrator and we determined that overtime hours are approved by the departmental managers. Budgets are established on a yearly basis for the anticipated overtime expenses, and the budgets are reviewed by the Business Administrator and/or Assistant Business Administrator on a monthly basis. Further analysis and consideration is performed if and when overtime expense is close to reaching, or exceeds, the allotted budget. Moreover, any additional resources for each department are typically determined during the budget process. We noted that the Facilities, Food Services, and Transportation Departments incur the majority of the overtime expense within the District.</p> <p>We also inquired with the Facilities Director to determine the need for overtime. Based on our inquiry, we determined that overtime hours are preapproved prior to the employees working the overtime. Approval forms must be completed and approved by three individuals. The Facilities Director considers the necessity/urgency of the work to be performed outside the regular hours, and takes into consideration the work load assigned to the employees on a regular basis to determine whether or not to approve the overtime. Hiring a new employee in lieu of overtime is not necessarily the most efficient use of resources since there may be insufficient work for the new employee to perform on a daily basis. In addition, the Facilities Director monitors the expenses incurred for overtime pay for the Facilities Department at least on a monthly basis.</p> <p>We subjectively selected 55 employees and conducted the follow-up procedures. For each employee, we subjectively selected 10% of the pay period with overtime. We obtained their personnel files, payroll system screen prints, and respective overtime forms. Based on our review, we determined the following:</p> <ul style="list-style-type: none"> 52 (95%) anomalies resulted from overtime payments that were properly approved and accurately processed Two (4%) anomalies resulted from vacation buybacks (e.g., cash out of unused vacation pay) that were properly approved and accurately processed One (1%) anomaly resulted from overtime payment and we verified the pay agreed to the hours worked; however, the approval form was not approved by the employee's direct supervisor

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 (continued)			<ul style="list-style-type: none"> ● We recommend that management reinforce the existing policy with the District employees to obtain all required approvals on the overtime forms. ● We also recommend that further analysis by the Department is considered necessary to evaluate the overtime expenses incurred by the District. ● (Note: Please refer to the HR/Payroll internal controls section for related observations and recommendations.)

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
11	Payments that exceed the original purchase order amount	<p>We noted 912 payments totaling \$1,905,250 in excess of the original purchase order amount. The breakdown is as follows:</p> <ul style="list-style-type: none"> ● 348 purchases made where the payment amount exceeded the original purchase order amount by less than 5% totaling \$199,435 in excess. ● 225 purchases made where the payment amount exceeded the original purchase order amount by between 5% and 10% totaling \$44,419 in excess. ● 217 purchases made where the payment amount exceeded the original purchase order amount by between 10% and 25% totaling \$435,876 in excess. ● 122 purchases made where the payment amount exceeded the original purchase order amount by greater than 25% totaling \$1,225,520 in excess. 	<ul style="list-style-type: none"> ● Ascertained through interview of the 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 55 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 	<ul style="list-style-type: none"> ● Based on our inquiries with the Accounts Payable (A/P) Supervisor and clerk, invoices are paid in excess of the original purchase order amount typically due to shipment and handling fees that are not included in the purchase order. In other cases, the A/P staff is authorized to process invoices in excess of the purchase order amount as long as there are funds left in the budget. In most instances, verbal approvals are obtained from the Business Administrator or Assistant Business Administrator when payments exceed the purchase order amount. ● We subjectively selected 55 purchase orders and obtained the related supporting documentation (e.g., invoices, purchase requisitions, bids/quotes, etc.). Based on the follow-up procedures performed for the 55 purchase orders reviewed, we noted the following: <ul style="list-style-type: none"> ● 20 (36%) increases resulted in exceeding the bid/quote threshold ● 52 (95%) did not have evidence of approval for the excess amount ● 30 (55%) purchase requisitions were not available for review ● 50 (91%) vendor contracts were not available for review ● We recommend that management consider the following: <ul style="list-style-type: none"> ● Continue to educate the District employees on the importance of properly supporting purchase orders/expenditures and maintaining such documents. ● Obtain bids/quotes for goods and services that are commonly used throughout the District to help ensure that the District takes advantage of lower costs. ● Establishing a policy to require documented proper approvals for any changes made to purchase order amounts. When POs are adjusted, additional approval levels for the excess amount should be established based on dollar threshold. ● We recommend that the Department conduct further analysis for the exceptions noted above. ● (Note: Please refer to the Accounts Payable internal controls section for related observations and recommendations.)

No.	Analysis Performed	Results of Analysis	Follow-up Procedures	Results from Follow-up Procedures and Recommendations
12	Invoice dates that are prior to purchase order dates	<ul style="list-style-type: none"> We noted that our initial analysis resulted in zero anomalies due to insufficient data provided by the District. 	None	<ul style="list-style-type: none"> The District does not maintain/use invoice dates in its accounts payable system. As such, this information was not provided to us in order to perform the analysis for invoices with dates prior to obtaining purchase orders. We recommend that the District consider implementing the necessary system enhancement to allow for the tracking of invoice dates. This will allow for management to conduct management reviews as well as more scheduling and reviewing timing of invoice payments.
13	Vendors paid at known mail drops (e.g., P.O. Box, commercial mail receiving agencies, etc.)	<ul style="list-style-type: none"> We noted 41 vendors with known mail-drop locations on record to receive payments. 	<ul style="list-style-type: none"> Selected a sample of 25 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. Validated existence of vendors by searching the internet. 	<p>Based on our inquiry with the Accounts Payable clerks, we determined that a copy of the State of New Jersey Business Registration Certificate (BRC) is required prior to adding a new vendor in the system. Any changes to vendor information (e.g., address change) require documentation from the vendor, and the documentation is maintained in the vendor files.</p> <p>We subjectively selected 25 vendors and obtained related documents (e.g., Vendor Master List, vendor activities in Systems 3000, BRC, etc.) to substantiate the vendor and vendor information.</p> <p>Based on the follow-up procedures performed, we determined the following:</p> <ul style="list-style-type: none"> 15 (60%) are inactive vendors and are no longer in Systems 3000 Eight (32%) are current and active vendors in Systems 3000. We were able to substantiate the vendor information by reviewing the vendor's BRC, Invoice, PO, Purchase Requisition, and/or the internet Two (8%) are current vendors in Systems 3000 but do not have any activities as of early June 2006. <p>Explanations provided and documentation reviewed appeared reasonable; as such, further analysis is not considered necessary.</p> <p><i>(Note: Please refer to the Accounts Payable internal controls section for related observations and recommendations.)</i></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 70 certified teachers and 30 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	29
	Middle School	23
	High School	18
Nonteaching Certified Staff	Principals/Vice Principals	1
	Guidance Counselors/ Psychologists	4
	Other (e.g., Nurse, Special Education staff)	25

We performed the following for each employee:

- Visited the school and confirmed the employee’s name by observing identification and the primary role of the employee through inquiry
- Verified the employee’s job function through inquiry and/or observation
- Requested a copy of the teacher’s schedule or class assignment as appropriate to help support 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 a leave of absence, we obtained documentation from the District’s HR and verified the records related to the absence.

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



Assessment of Internal Controls





Assessment of Internal Controls

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

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

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

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

Inventory

Overview

The District has one Inventory Coordinator who is primarily responsible for receiving and maintaining goods received at the Business Administration facility. The Inventory Coordinator reports to the Business Administrator and Assistant Business Administrator. The Technology Department is primarily responsible for maintaining and tracking technology assets throughout the District. Systems Administrators are assigned to each school to help facilitate such process.

Each school/department is responsible for ordering their supplies by submitting purchase requisitions through the District's accounting system (Systems 3000). When the purchase order is approved, goods with a unit price equal to or greater than \$2,000 are classified as fixed assets in Systems 3000. Goods are directly received and maintained by the schools/department.

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

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

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

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

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

- Property, plant, and equipment exist, are owned by the District according to District management, and used in operations.
- Management represented that fixed assets and inventory are safeguarded according to District policy.

Summary of Observations and Recommendations

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

Physical Inventory of Fixed Assets

The District has contracted a third-party vendor to perform a physical inventory of its assets on a biannual basis. Only those assets that have a unit cost equal to or greater than \$2,000 are physically verified. In addition, the Technology Department performs a 100% physical inventory of the technology assets. We noted that the last physical inventories were conducted in 2005 resulting in outdated inventory records.

As a result of our internal controls testing, we noted that 3 of 25 (12%) fixed assets could not be located at the time of our review. The 3 fixed assets include a laser printer, computer, and projector. The District was unable to provide the location or final disposition of the assets. The lack of periodic physical inventory can lead to misappropriation of assets.

We recommend that management perform spot checks of nontechnology inventory and fixed assets annually as required by the existing policy. This process would help ensure that any discrepancies are identified and resolved timely, inventory and fixed assets are allocated to the proper school/department, and records are updated to provide more accurate data regarding the items actually needed to meet the needs of the schools. Going forward, inventory counts of technology assets should be performed on an annual basis, at a minimum.

Facilities Management

Overview

The Facilities Management Department is primarily responsible for the maintenance and janitorial functions throughout the District. The Facilities Management Department is also responsible for overseeing any construction projects.

The Facilities Management Department consists of 54 full-time employees that include the following: one Facilities Director, one administrative assistant, six Head Custodians, and 46 Janitorial and Maintenance staff. The six Head Custodians report to both the Facilities Director and the school's Principal. The remaining maintenance and janitorial staff primarily reports to the Head Custodian at their assigned school.

The District spends approximately \$4.8 million per year for in-house employees within the Facilities Management Department. This includes \$2.3 million in personnel services (excluding overtime), \$0.4 million in overtime, and \$2.1 million for things other than personnel services or overtime.

The District is responsible for the maintenance and upkeep for each of six school buildings and one administrative buildings, which comprises approximately 567,475 interior square feet.

The Facilities Management Department utilizes a computer system (SchoolDude) to track critical maintenance dates and to input work orders for the Hoboken District. The SchoolDude system is designed to track 38 critical components where periodic building maintenance is required. Currently, the District's Long Range Facility Plan is being reviewed by the New Jersey Department of Education (NJDOE).

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

- Facilities Budget
- Overtime Approval
- Health and Safety
- Insurance Coverage
- Routine Maintenance
- Disaster Recovery

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

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

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

- Approval forms were completed and approved prior to working the overtime hours
- Approved overtime hours vs. actual overtime hours, and that the overtime earnings accurately match actual overtime hours
- Existence of a preventative maintenance 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 ICQ responses, business process interviews conducted, and results of the key controls/attributes tested. We have titled each observation, provided a discussion of the circumstances surrounding the observation, and presented potential recommendations for consideration.

Management Approval

Based on our review of 10 approval forms, three forms (30%) did not have evidence (e.g., initial/signature) of the Principal's approval as required by policy. Overtime forms must be completed and approved by three individuals (i.e., Head Custodian, Principal, and Facilities Director) prior to working the overtime. The Facilities Management administrative assistant reconciles the actual hours to the overtime approval forms and provides a summary overtime form to the Payroll Department for processing. The lack of approval increases the risk of unauthorized overtime.

We recommend that management reinforce the existing policy with the employees to obtain all required approvals on the overtime forms. In addition, the administrative assistant should verify that all signatures are obtained on the overtime approval form prior to processing the overtime hours for payment.

Purchasing/Accounts Payable

Overview

The Accounts Payable Department is made up of three employees: one Supervisor and two clerks. The Accounts Payable Department reports to the Business Administrator and Assistant Business Administrator. The Department utilizes the Fund Accounting module in Systems 3000 to process the payments and to conduct other accounts payable and purchasing transactions. This system is also used to set up and maintain vendor information.

The Accounts Payable Department is responsible for the payment of vendor invoices for the Hoboken District for the purchase of goods and services, including employee reimbursements. Board approval is required prior to making the payments, which are processed on a monthly basis. The Accounts Payable Department processes approximately 150–200 check payments per month.

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

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

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

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

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

- Two of three individuals signed the purchase order forms as acknowledgment of the terms.
- The vendor signed the voucher form as acceptance of the purchase order terms.

- The requester signed the purchase order form as evidence that the goods purchased/services rendered were received.
- The expenditure was properly supported (e.g., purchase order, invoice, Board approval, bids, etc.).
- The payment was accurate and within the original purchase order amount.
- A copy of the State of New Jersey Business Registration Certificate was obtained for new vendors.
- Bids were obtained for expenditures in excess of \$21K.
- Bids were presented to the Board, and the winning bid was approved by the Board.
- Quotes were obtained for expenditures in excess of \$3,150.

Summary of Observations and Recommendations

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

Changes to Purchase Order Amounts

Based on our discussions with representatives from Accounts Payable (AP), clerks have the ability to increase and decrease PO amounts before and after the monthly Board meeting where the vendor bill lists are approved. These changes are processed in the system typically without review or documented approval. Any increase to the original purchase order amounts are usually approved verbally. By changing the PO, clerks could make unauthorized or inappropriate payments to vendors.

The historical expenditure analysis identified approximately 90 instances where the amounts paid against a purchase order exceeded the original purchase order amount. The internal control testing identified 2 of 7 (29%) instances where the amounts paid against a purchase order exceeded the original amount of the purchase order.

We recommend that the District consider establishing a policy to require documented proper approvals for any changes made to purchase order amounts. When POs are adjusted, additional approval levels for the excess amount should be established based on dollar threshold.

Additionally, in the event a change is required after the Board formally approves the vendor bill list, the change should be presented to the Board again based on dollar threshold. The dollar threshold should be established by the Board. In addition,

management should review, and if necessary, revise access controls to limit access and opportunity to change PO/payment amounts.

Segregation of Duties for Vendor Maintenance

Lack of segregation of duties appears to exist within the vendor maintenance function. The vendor master file is maintained by the AP Department. The AP Supervisor and two A/P clerks have the ability to add new vendors to the vendor master file or make changes to existing vendor information. Two of these three individuals also have the ability to cut checks. The District requires a copy of the State of New Jersey Business Registration Certificate prior to adding a new vendor in the system.

Furthermore, there is no process in place to review the newly added vendors or changes made to vendor information to ascertain proper authorization. Changes made to the vendor master file without proper supporting document and/or approval increases the risk for inappropriate activities.

We recommend that the District consider limiting access for individuals with both check cutting and vendor maintenance functions to help mitigate the segregation of duties issue. In addition, the District should implement a procedure whereby management without data entry and/or check cutting functions review maintenance change reports on a regular basis (e.g., monthly). This process should include, but not be limited to, confirming that changes to vendor information are properly supported. In addition, evidence of the review should be documented (e.g., initial and date the maintenance change report).

Bids and Quotes

The State requires that bids be obtained for expenses exceeding \$21K, and quotes must be obtained for expenses exceeding \$3,150. Based on our internal controls testing, 3 of 7 (43%) transactions did not have evidence that bids were obtained prior to selecting the vendors. Services were provided for fuel, vehicle rental, and flooring maintenance. The vendors were paid approximately \$78K, \$91K, and \$22K, respectively, as of early June 2007. In addition, 1 of 1 (100%) transaction did not have evidence that quotes were obtained prior to selecting the vendor. Services were rendered for pest control and the vendor was paid approximately \$6,600 as of early June 2007. By not obtaining bids/quotes, the District may not be obtaining the lowest competitive pricing for goods and services provided.

We recommend that the District continue to educate the employees of the requirements for obtaining bids and quotes to help ensure compliance with State policies. In addition, the District should consider obtaining bids/quotes for common services (e.g., supplies, maintenance, telephone service, etc.) used by the schools for each school year. By obtaining bids/quotes, the District may be able to take advantage of corporate discounts and/or negotiate for lower pricing. Evidence of the bids and quotes should be maintained in the files.

Shipping and Handling Charges on Purchase Orders

Good business practice requires that the Shipping and Handling (S&H) charges are estimated with confirmation from the vendor. We observed that in many instances there is a difference between the PO amount and the invoice amount due to the S&H charges. These charges were not correctly estimated at the time the POs were generated resulting in payments in excess of the original PO amounts.

We recommend that the District educate the employees to include the S&H charges prior to the issuance of the Purchase Order. This practice will help in reducing the need for creating a separate PO, or making changes to the original PO for the differential amount.

Human Resources/Payroll

Overview

The Human Resources (HR) Department consists of two system operators and three clerks reporting to the Business Administrator and Superintendent. The Payroll Department consists of an outsourced Payroll contractor acting as the Payroll Supervisor and one other Payroll Sr. Clerk. Both departments utilize Systems 3000 to maintain and process employee data.

The HR Department was established in September 2006 and is responsible for coordinating all employee-related processes and functions. HR's main functions include, but are not limited to, the processing of employment applications, employee and labor relations, and employee benefits. The District's human resources consist of 541 certified and noncertified staff (full time and part time).

There are two payroll processes performed for the District as follows: one for full-time employees (i.e., teachers) and the other for part-time employees or contractors (i.e., consultants). Payroll bank reconciliations are conducted by the Accounting department. Check runs are completed twice a month (every two weeks).

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

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

- Termination

We identified key controls within the HR and Payroll 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 and 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:

- Board approval for new hires, promotions, transfers, or terminations existed
- All required HR documents were obtained for new hires
- Background checks and medical testings were performed without exceptions for new hires
- Employee HR and Payroll data entered in Systems 3000 is consistent with the employee file
- Existence of approval from the principal/building administrator on timesheets
- Evidence of management approval for employee overtime
- Regular earnings and overtime earnings agree with actual hours worked
- Check stocks are securely stored

Summary of Observations and Recommendations

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

Management Review – Overtime Pay

Based on our inquiry with the Payroll Department, there is no mechanism to monitor the amount of overtime paid to the employees. While other departments (e.g., Facilities) currently monitor the overtime expenses in their respective areas, it is a

good business practice to centralize the monitoring mechanism in order to identify information, such as trends and excessive overtime expenses, throughout the District. The lack of a monitoring mechanism increases the risk of excessive and/or unnecessary overtime.

We recommend that the Payroll department should formally track and monitor overtime paid to ascertain any employees receiving excessive overtime payments. The results should be reported to Senior Management and/or the Board on a monthly basis to help assess whether new employees should be hired.

Management Approval – Attendance Sheets

Based on our internal controls testing, 5 of 5 (100%) attendance sheets did not have evidence (e.g., initial/signature) of the Principal/Building Administrator's review and approval. The lack of management approval increases the risk of inaccurate employee attendance records.

We recommend that management reinforce the existing policy with the employees to obtain all required approvals on the attendance sheets. In addition, the HR staff should verify that the proper signatures are obtained on the attendance sheets prior to processing payroll.

Management Review – Synchronization of Salaries

The Synchronization of Salaries report is reviewed by the HR System Operator and payroll clerk, but sign-offs are not provided to evidence the reconciliation performed. The Synchronization of Salaries report identifies discrepancies regarding the employee's HR data and payroll data. The report is reviewed every pay cycle to help ensure completeness and accuracy of the employee data, and any discrepancies are researched and resolved in a timely manner. The lack of sign-off reduces accountability that the reviews were performed and discrepancies were resolved.

We recommend that the HR and Payroll staff responsible for reviewing the Synchronization of Salaries report to sign off on all reviews. Signing off after a review takes accountability for the review and is evidence that the review was completed.

Completeness of Employee Files

Based on our internal control testing, we identified 5 of 14 (36%) employee files that were incomplete. Examples of missing documents include employee identification, employment applications, and evidence of employment verification. HR requires certain documents from an employee or third-party vendor (for background checks and medical testing) during the employment application/new hire process. HR uses a checklist to help ensure that all required documents are obtained. Incomplete files increase the exposure to legal and regulatory risks.

We recommend that the District reinforce with the HR employees the importance of obtaining the required HR documents as required by policy. In addition, management

should implement a tracking mechanism to help ensure that follow-up is performed for missing documents.

Checks Distributed

There is a significantly high number of physical paychecks processed for employees versus direct deposits. Approximately 55% of current employees elect to receive physical checks rather than using direct deposit. Once the checks are delivered to the schools, there is no sign-off or proof of delivery from the drivers and the respective schools or employee acknowledging receipt. This process increases the risk for inappropriate activities and is susceptible to errors.

We recommend that the District enhance communication efforts to increase awareness of the direct deposit payment option. In addition, we recommend the District establish a policy to require all personnel use the Direct Deposit function to eliminate the manual process as well as distribution of checks by the custodian. Going forward, the District should encourage new employees to participate in the direct deposit program.

General Operations/Accounting

Overview

The Financial Management Processes at the District include Accounting, Grants Management, and Budgeting. The Business Administrator's Office and Accounting Department are responsible for these operations in the District and consists of the following individuals: the Business Administrator; the Assistant Business Administrator; one Accounts Payable Supervisor; one Accounts Payable clerk; one Business Administrator clerk; and one Certified Public Account (CPA). The District uses Systems 3000 to perform all the accounting functions.

The Grant Writer is responsible for the grant development and administration, identifying grant sources that match the needs of the District, and overseeing the Grants Planning Group for the District. The Grants Management area consists of nine employees: one Grant Writer and one Project Director for each of the eight grant programs within the District:

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

- Financial Accounting
- Budget
- Financial Reporting
- Grants Management

We identified key controls within the General Operations/Accounting 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/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:

- Reperform the monthly bank reconciliations.
- Existence of monthly Board Secretary Report.
- Existence of the General Fund Account reconciliation.
- Existence of the Food Services reconciliation.
- Existence of the Payroll reconciliation.
- Existence and accuracy of the Account Payable reconciliation.
- Existence and approval of the adjusting journal entries.
- Existence and approval of the Grants Management Report.

Summary of Observations and Recommendations

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

Untimely Correction of the Financial Data

District policy requires that the Business Administration office notify the Payroll Department when employees transfer schools and/or functions within the District so that appropriate adjustments are made to the system. Based on inquiries with the Business Administrator and CPA (a third-party contractor), approximately 100 employees reflect incorrect job and/or function codes in the system, thus causing mispostings of expenses to each schools payroll accounts. The District informed us that they are in the process of correcting these items and expect to be completed by July 31, 2007.

Furthermore, due to the inaccurate employee codes, the District has not been able to close the books on a monthly basis. Presently, the District is operating in the

November 2006 fiscal period and continues to enter transactions (e.g., invoice payments, manual journal entries, etc.) in Systems 3000, thus reflecting debits and credits to the respective general ledger accounts. However, these transactions are “in process” mode and cannot be posted in order to conduct the month-end process. As a result, we noted the following:

- Board Secretary reports have not been furnished to the Board and the Department since October 2006, as required by the Department.
- Bank reconciliations were completed based on roll-forward balances rather than the book balance as reflected in Systems 3000.
- Expenses for pay periods since October 2006 have not been transmitted to the Fund Accounting module in Systems 3000.

The Business Administrator has identified all transactions (over 1000) that need to be corrected through manual journal entries, and expects to have this issue corrected by the July 31, 2007. The Business Administrator also stated that the issue has been reported to the Department’s Regional Budget Director but has not been reported to the Board. The untimely correction of the payroll general ledger accounts increases the risks of regulatory scrutiny, inaccurate financial records, and/or undetected inappropriate activities.

We recommend that the District continue to resolve the payroll general ledger accounts issue immediately by performing the following activities:

- Post the manual journal entries to correct the payroll expenses related to the 100 employees identified.
- Post the AP transactions, expenses for pay periods, and manual journal entries since November 2006.

This matter should be brought to the attention of the Board without delay. In addition, Board Secretary reports should be prepared for the months of November 2006 through June 2007 and submitted to the Department soon after.

Additionally, the Business Administration office should notify the Payroll Department of employee transfers in a more timely fashion to help reduce or to help eliminate manual journal entries correcting the payroll general ledger accounts.

Manual Journal Entries

There is no evidence of review and approval over the process of preparing and posting journal entries. All nonroutine, closing, and opening journal entries are posted by the CPA, who typically receives the journal entry requests from the Business Administrator. The Business Administrator or Assistant Business Administrator randomly reviews the posted entries but does not document their

review. The lack of review increases the risk that journal entries are unauthorized and/or inaccurately processed.

We recommend that the Business Administrator or Assistant Business Administrator review all manual journal entries and evidence their review/approval on the supporting documentation. In addition, the Business Administrator or Assistant Business Administrator should obtain system-generated reports that capture all manual journal entries to facilitate their review to help ensure that there has been no inappropriate or unauthorized activities. The review should be documented (e.g., initial and date) and performed on a regular basis (e.g., monthly).

Policies and Procedures

There is a lack of documented policies and procedures for key functions within the General Operations and Accounting area. Without current policies and procedures in place, the District is exposed to potential inconsistencies and/or inefficiencies within the department.

We recommend that the District develop comprehensive policies, detailed procedures, and include internal controls related to the General Operations and Accounting area. The policies and procedures should include, but not be limited to, a description of the following:

- Month-end closing process
- Bank and General Ledger account reconciliations
- Manual journal entries
- Management review and sign-off (e.g., initial/signature and date) of activities

The policies and procedures should also incorporate the documents required, responsible individuals, frequency of the function, and management review and sign-off.

Management should also consider combining current processes and any enhancements made based on the results of this assessment and other audits/reviews. The District should make these policies and procedures available to applicable employees and train the affected employees on the updated policies and procedures. Procedures can also be used as a training tool for new employees.

Food Services

Overview

The Food Services Department is responsible for providing meals (breakfast and lunch) and snacks for after school programs to all the schools in the District. The Food Services Department produces approximately 600 breakfasts, 1,800 lunches, and 115 snacks daily. In addition, the Food Services Department is also responsible for the handling and processing of applications for free and reduced meals on an

annual basis. The Food Services Department consists of three employees: 1 Food Program Coordinator, 2 Cafeteria Managers, and 1 utility staff. There is a total of 48 food service staff (e.g., cafeteria managers, cooks, and lunch aides) working in the six schools. Drivers from the Transportation Department and an administrative clerk from the Business Administration Office also perform functions for the Food Services Department.

The Food Services Department uses the following systems: Visual B.O.S.S., which details the total enrollment and the daily number of free and reduced meals, lunches, and breakfasts each month for each school, and Cimple, which is used to track the students' meal accounts for billing and payment information.

The District has two schools (Hoboken High School and Wallace School) with operating kitchens. Wallace School prepares meals only for that school while Hoboken High School prepares meals for all other schools. The meals are picked up from Hoboken High School and delivered to the other schools by a driver from the District's Transportation Department.

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

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

- Existence of reconciliation between the Daily Count Reports and Bank Deposit Slips.
- The Total Amount of Cash Collected daily per the Daily Count Report matched to the Bank Deposit Slips
- Funds were deposited timely (e.g., within 48 hours).
- Reperformed the monthly bank reconciliations.
- Existence of Operating Statement prepared by the Food Program Coordinator.
- Existence and accuracy of the Free and Reduced Lunch Program Application were completed and reviewed by the Food Program Coordinator.
- Existence and authorization of the Bid Proposal Process.

Summary of Observations and Recommendations

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

Segregation of Duties

Lack of segregation of duties exists over the functions performed by the Cafeteria Manager and utility staff as follows:

- Ordering food supplies: the Cafeteria Manager is primarily responsible for ordering food supplies for the District.
- Receiving shipment: the Cafeteria Manager and utility staff are both authorized to receive shipment of food supplies.
- Recording inventory: the Cafeteria Manager is responsible for updating and maintaining the inventory record book, and the utility staff is responsible for updating and maintaining the receiving book.
- Performing physical inventory counts: on a monthly basis, the Cafeteria Manager and utility staff both conduct physical inventory counts of the food supplies in sole custody.

The ordering, receiving, and recording of food supplies should be conducted by separate individuals. In addition, the physical inventory of food supplies should be conducted by someone independent of the ordering, receiving, and recording functions. Without adequate segregation of duties and proper reconciliation of the

physical inventory counts, there is an increased risk of undetected irregularities and misappropriation of the food supplies.

We recommend that management consider segregating the functions of ordering, receiving, and recordkeeping of food supplies to help minimize theft or inappropriate activities. Furthermore, management should implement a process whereby physical inventory counts are conducted in dual custody or by someone independent of the above functions. The results of the physical inventory count should be reconciled to the inventory record book. Any discrepancies identified should be researched and documented. The individual(s) conducting the physical inventory should document their reviews in the inventory record book (e.g., initial and date).

Ordering Food Supplies

There is no formal process for approving food supplies ordered by each school. In addition, records are not maintained after the food supplies are ordered. Each school is responsible for determining their needs for food supplies and the schools send the food orders to the Cafeteria Manager at the Wallace School. The Cafeteria Manager is primarily responsible for processing food orders. These orders are usually placed by phone or fax and typically no documentation is maintained on file. The lack of approval and documentation increases the risk of unauthorized transactions.

We recommend that management consider implementing a process whereby all food orders are reviewed by the Food Program Coordinator to determine that the supplies requested meet the needs of the schools. This review should be documented and all food order documents should be maintained in the files. Furthermore, these documents should be used to agree with the invoices upon receipt of the goods.

Policies and Procedures

There is a lack of documented policies and procedures for key functions within the Food Services area. Without current policies and procedures in place, the District is exposed to potential inconsistencies and/or inefficiencies within the department.

We recommend that the District develop comprehensive policies, detailed procedures, and include internal controls related to the activities identified below. The policies and procedures should include, but not be limited to, a description of the following:

- Tracking, Monitoring, and Safeguarding Physical Inventory
- Bank Reconciliation
- Handling of Cash Receipts and Deposits
- Collection Activities for Student Accounts
- Management review and sign-off (e.g., initial/signature and date) of activities

The policies and procedures should also incorporate the documents required, responsible individuals, frequency of the function, and management review and sign-off.

Management should also consider combining current processes and any enhancements made based on the results of this assessment and other audits/reviews. The District should make these policies and procedures available to applicable employees and train the affected employees on the updated policies and procedures. Procedures can also be used as a training tool for new employees.

Transportation

Overview

The District's Transportation Department is responsible for providing transportation services for approximately 140 students (97 of which are special education students) and also transport students for the "School Choice Program" (students who are attending school in the Hoboken District but live outside the District). The transportation department currently consists of 24 employees as follows: 1 Transportation Coordinator, 12 full-time drivers, 4 part-time drivers, and 7 bus aides.

The District transports students using District-owned buses that are coordinated and driven by District employees. The Transportation Department also provides transportation services for medical emergencies, food and mail deliveries throughout the school District, class field trips, and athletic runs (team sporting events). The fleet consists of eight regular school buses, two handicap buses, a food truck and five rental vans (two of which are currently being purchased). All of these vehicles are owned by the District with the exception of the rental vans. The Transportation department maintains a budget of \$1.14 million for the 2006 school year.

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

- Contracts
- Special Education Students

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

- Existence of the State Division of Motor Vehicles (DMV) report listing the driver's certification and that the driver's certification is current.
- Evidence of the driver's most current mandatory testing (i.e., physical exam, drug test, fingerprinting) as required (biannually, quarterly, and every four years, respectively).
- Existence and completion of the Motor Vehicle Commission Bus Inspection reports.
- Existence and completion of the daily Bus Driver's Vehicle Inspection forms.
- Existence and completion of the Transportation Attendance Reports.

Summary of Observations and Recommendations

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

Staff Training

The Transportation Department does not have a process in place to provide safety and emergency training to its staff. Bus drivers and bus aides generally receive training on the safety of students when they are applying for their driver's certification from the State. No other formal or refresher training is provided by the District. The lack of formal training may increase the exposure to legal and regulatory risks.

We recommend that the District consider implementing a formal training process for the bus drivers and bus aides. The training should be performed on a regular basis (e.g., quarterly), be documented, and include safety and emergency procedures to help ensure the students' well-being.

Technology

Overview

The IT Department at Hoboken consists of six full-time employees to facilitate the IT environment at this school District. The staff turnover at Hoboken is low and most employees have been with this organization for a number of years. The IT Department is responsible for the applications, e-mail, security systems, spam monitoring, telephone, and infrastructure for approximately 2,000 computers that are situated within the District's six schools and one administration building.

The key applications within the environment are:

- **Cimple System** – This is the District’s student tracking database system that is used by school administration. This application covers the functions of student records, grades, discipline, schedules, and attendance. There are approximately 360 users on this system. The application is packaged, and support is provided by a third-party vendor. Cimple System is hosted in-house within servers at Hoboken.
- **Systems 3000** – This is the District’s Financial Management system and Human Resources system that is being used by Human Resources, Accounting, and Payroll divisions. This application covers the functions of accounts payable, accounts receivable, general ledger, purchase order management, inventory, payroll, and human resources. There are approximately 85 users on the Accounting module and five users using the Human Resources and Payroll modules. This is a packaged system that is hosted in-house at Hoboken and supported by an external vendor.
- **TieNet** – This is the Hoboken Special Education tracking system. It is used to track students enrolled in the Special Education program. There are approximately 25 users on this system. This is a packaged application and is supported by an external vendor. This application is hosted internally at Hoboken and is managed by the vendor.
- **Food Services Database** – This is the school food service application. It is used to track meals provided to students at Hoboken schools based on eligibility. The information used in this system is based on information provided to it by the Cimple System. There are approximately 10 users on this system, and the application has been developed in-house. There is an external consultant who is brought in for support on Food Services Database.

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

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

Summary of Observations and Recommendations

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

District Employees with Full Read/Write Access to Systems 3000

An element of effective internal controls is the proper segregation of duties (SOD). The basic premise of segregating duties is to prevent situations where an employee has the ability to perpetrate an error or irregularity and to conceal it. Proper segregation of duties provides for a system of checks and balances such that the functions by one employee are subject to review through the performance of interrelated functions of another employee. In the course of our review, we noted full read/write access rights to System 3000 have been granted to the Business Administrator, Assistant Business Administrator, Accounts Payable Supervisor, Accounts Payable Clerk, and a Systems Administrator. 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 two of the individuals noted above (e.g., Business Administrator and Assistant Business Administrator) have responsibilities for reviewing and approving contracts, purchase orders, and payments to vendors, the current level of access rights does not provide for applicable SOD with respect to 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.

Third-party Support Vendor Has Unrestricted and Unmonitored Access to the Network and Key Systems

Access to the network within the District should be restricted to authorized users only. Access should be granted on an as-needed basis only, and activity should be monitored when possible.

During discussions with IT Management staff, it was determined that the third-party support vendors that support Cimple Systems and Systems 3000 have remote access to the network and their respective support systems on a continuous basis. The third-party vendor can potentially make changes to the network or key applications without the knowledge of management.

Management should restrict vendor access to the times when it is needed and monitor the activity performed by vendors when they are logged on to the network and key systems to help ensure that inappropriate activity is not performed.

Password Requirements for Network and Key Applications

Security on the key applications at Hoboken is controlled through accounts and passwords on these systems. Password requirements from the network and key systems should be secure in order to avoid inappropriate access to significant data.

During discussion with IT Management it was determined that:

- Staff network passwords do not expire periodically, and do not enforce the requirement of complexity.
- Systems 3000 and Cimple System account passwords have a minimum password requirement of five characters, do not expire on a periodic basis, and are not required to be complex.

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

It is recommended that the District investigate the use of system-forced password settings for minimum password length, password expiration, and complexity for the Network, Cimple Systems, and Systems 3000.

Procedure and Evidence of Creation, Modification, or Deletion of User Accounts

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

Approval for creation, modification, or removal of user accounts on the network can be given through the Board or from the School Principals. Approval for creation, modification, or removal of user accounts on the applications can be given by the Business Administrator, Assistant Business Administrator, or the Business Office. These requests are not performed via a request form, and the board meeting minutes or verbal communications do not contain specifics of the type of access that is required and the conditions around the level of access.

Although approval is given to create, modify, and delete the user accounts, approval at the board level is not specific as it only lists the role of the staff member, and not the actual access that the staff member requires. This may result in a staff member being assigned inappropriate access rights. Furthermore, verbal or e-mail approvals are not always retained in a central repository.

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.

Formally Documented Policies and Procedures

There are many different processes that take place within the Hoboken 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 the networks 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 terminations of user accounts
- The process for performing changes on the key applications
- The process to regularly review the active network and application accounts to verify if the access is appropriate
- The monitoring of the network and applications
- The process to back up the Districts data and systems
- The disaster recovery procedures and the plan to regularly test these procedures

- The process to periodically test the backup to help ensure that it has been correctly performed

Unique Network Logins Not Being Used by Students

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

Through discussions with management, it was noted that students are given shared accounts to access the network; therefore, activity performed by these users cannot be accounted for.

Without unique network accounts it is increasingly difficult to trace the actions performed on an account back to the individual who performed the actions.

It is recommended that the District investigate the use of individual network accounts for students and staff to help ensure accountability.

Evidence of User Account Reviews and Segregation of Duties Review Are Not Maintained

The periodic review of user access is a key detective control to allow organizations to identify users who have left the organization or have transferred and still have access to key applications and the network. In addition, a review of access rights will allow management to determine whether all users have appropriate levels of access on key applications.

During discussions with IT Management, it was determined that periodic reviews for user accounts and access rights are performed every six months for Network and Cimple System. In addition, a review is performed every two months for user accounts and access rights on Systems 3000. Although these reviews are performed periodically, evidence of review is not maintained.

Without periodic access reviews, terminated users accounts may continue to exist on the network or applications, and users may have access to areas within the application that are not in line with their job functions.

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

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

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

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

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

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

Student Activities

Overview

The Student Activities division at the District was established in September 2006 and is responsible for coordinating all employee-related processes and functions. The Student Activity Trustee oversees this division. The Student Activities procedures include managing funds for student clubs and organizations for the schools throughout the District. The monies are used for funding supplies and miscellaneous expenses associated with student organizations activities, clubs, and athletic programs setup at the various schools.

At each of the five schools, a school employee is assigned as 'Class Advisor' through a Board resolution. The Class Advisor is delegated with the day-to-day management of the Student Activities fund. Expenditures related to Student Activities are determined and approved by the Class Advisor.

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

- Budget
- Cash collections

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

- Expenses disbursed were properly supported
- Checks issued were signed in dual
- Bank deposit receipts agree with the deposit sheets received from the class advisors and are deposited timely (e.g., within 48 hours)
- Reperformed reconciliation of the check registers
- Evidence that monthly bank reconciliations were performed accurately, completely, and in a timely manner
- Existence of Fund-Raising request forms and documented approvals for fundraising events organized

Summary of Observations and Recommendations

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

Segregation of Duties

There is lack of segregation of duties since the Student Activity Trustee is primarily responsible for the following:

- Maintaining custody of blank check stocks
- Issuing checks as an authorized signer
- Collecting cash/checks and depositing the funds

To mitigate some of the independence issues, dual signatures are required on checks issued, and the class advisors receive copies of the bank depository receipts as confirmation for the cash provided to the Student Activity Trustee. Without

adequate segregation of duties, there is an increased risk for undetected irregularities and inappropriate activities.

We recommend that management segregate the responsibilities of the Student Activity Trustee immediately to reduce the risk of theft and/or inappropriate activities. As a better practice, bank reconciliations should be performed by an individual independent of the check custody, cash receipt, and authorized check signer.

Policies and Procedures

There is a lack of documented policies and procedures for key functions within the Student Activities area. Without current policies and procedures in place, the District is exposed to potential inconsistencies and/or inefficiencies within the department. It may also increase the risk that activities are not performed as intended.

We recommend that the District develop comprehensive policies, detailed procedures, and include internal controls related to the activities identified below. The policies and procedures should include, but not be limited to, a description of the following:

- Approval Requirements for Student Events
- Approval Requirements for Disbursements
- Bank Account and Check Stock Reconciliations
- Handling of Cash Receipts and Deposits
- Safeguarding of Check Stocks
- Management review and sign-off (e.g., initial/signature and date) of activities

The policies and procedures should also incorporate the documents required, responsible individuals, frequency of the function, and management review and sign-off.

Management should also consider combining current processes and any enhancements made based on the results of this assessment and other audits/reviews. The District should make these policies and procedures available to applicable employees and train the affected employees on the updated policies and procedures. Procedures can also be used as a training tool for new employees.

Non-interest-Bearing Bank Account

Student Activities is currently using a noninterest-bearing bank account to hold its funds. The bank account can only be opened with approval from the Board. The Student Activities' bank account maintains approximately \$80,000 based on a three-month ending balance. Using a non-interest-bearing bank account may result in the District not maximizing their return on cash balances.

We recommend that the District consider using an interest-bearing bank account to help generate income for the schools.





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



Hoboken Board of Education

BUSINESS OFFICE

1115 Clinton Street ♦ Hoboken, NJ 07030 ♦ (201) 356-3610 ♦ Fax: (201) 356-3642

Brian A. Buckley, CPA, RMA
Business Administrator
E-mail: bbuckley@hoboken.k12.nj.us

September 6, 2007

KPMG LLP
Attn: Joe Sabatino
345 Park Avenue
New York, New York 10154

Dear Mr. Sabatino:

This will confirm that we are in receipt of the performance audit conducted by your firm dated June 29, 2007, for the Hoboken City School District.

A corrective action plan will be performed and implemented based on the findings that were noted in the performance audit.

Sincerely,



Brian A. Buckley
School Business Administrator

BAB/mw27

Appendix B
Hoboken City Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
1		1690-45	9/14/2004	Louis Picardo	\$ 5,000.00	\$ 5,000.00	Services rendered from 7/2004 thru 6/2005 for BOE. Description of the services rendered was not provided.		✓		Payroll paid to the Treasurer of Monies, which was inaccurately processed through vendor payment instead of the payroll system.	
2		3076-45	3/9/2005	Candle Business Systems	\$ 481.00	\$ 481.00	1-year copier maintenance contract (including labor and parts) from 2/2005 thru 2/2006 for Hoboken High School		✓		Such maintenance is necessary for the upkeep of the school's equipment.	
3		563155	6/13/2006	Hudson Heating Wholesaler Inc.	\$ 4,466.80	\$ 4,466.80	Hot water tank for JFK Stadium		✓		This equipment provides hot water in the stadium's facilities.	
4		560806	10/13/2005	Konica Minolta Bus. Sol. (s)	\$ 1,181.00	\$ 1,181.00	Annual service contract for 4 copiers for the period of 08/07/2005 thru 8/06/2006 for Hoboken HS.		✓		Such maintenance is necessary for the upkeep of the school's equipment.	
5		1332-45	7/15/2004	Konica Minolta Bus. Solutions	\$ 1,104.00	\$ 1,104.00	1-year Service Supply Contract for 4 copy machines		✓		Such maintenance is necessary for the upkeep of the school's equipment.	

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6		2024-45	10/12/2004	Monmouth University	\$ 80.00	\$ 80.00	Registration fee for Literacy Symposium "Issues and Trends in Literacy Instruction" held on 10/22/04 for one teacher		✓		Attending such seminar will help strengthen the teacher's skills to effectively teach the students.	
7	15000218320070200000	560784	10/13/2005	Alan Party Rentals, Inc.	\$ 1,116.50	\$ 798.00	60 tables, 60 tablecloths, and 120 plastic folding chairs for Hoboken High School for an event on 10/20/05.			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense. No evidence of approval for excess amount of \$318.50	Equipment to promote an event and make it successful such as "college day"
8		2246-45	10/29/2004	Carolyn Martinez-Tighe	\$ 218.43	\$ 218.43	Expense reimbursement for supplies (i.e. 5-colored writing tablets, 3-colored balls, 7-Spanish Language Story books, flashcards, and puzzles. Arts & Craft material for K-1 hands on Language Learning, etc) for K-1 Spanish Language Program for Wallace School		✓		These supplies will benefit the students and provide educational value.	

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9		3230-45	4/4/2005	Cesarina Vinas	\$ 1,311.05	\$ 1,311.05	Reimbursement for expenses incurred during the IB Trip (i.e. meals, air, and lodging) Hoboken High School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
10		2653-45	1/7/2005	Daniel Bautista	\$ 200.00	\$ 200.00	Equipment rental (i.e. amps, mixer, speakers, microphones, and tech support) for Wallace School Holiday Show held on 12/17/04		✓		Sound equipment will enhance the communication/presentation to the students during the assembly. Invoice dated (12/17/04) prior to PO.	
11	15190100320060200000	562467	4/4/2006	Denise Donnelly	\$ 14.15	\$ 14.15	Supplies (e.g., poster boards) used for an assembly held at Hoboken HS.		✓		These supplies enhance the communication and presentation for an assembly with the students.	
12	15190100320040200000	562389	3/28/2006	Fan4Kids	\$ 2,000.00	\$ 2,000.00	Payment for Fan4Kids program for Calabro and Connors Schools. Invoice dated 2/21/06.		✓		These classes promote student learning and directly benefit the students as it provides students information on how to be fit and healthy.	

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13	15190100320090200000	562442	3/31/2006	FAN4Kids	\$ 2,000.00	\$ 2,000.00	Non-profit organization contracted to provide classes to students at Connors School regarding fitness/nutrition.		✓		These classes promote student learning and directly benefit the students as it provides students information on how to be fit and healthy.	
14	15190100320060200000	562941	5/11/2006	Frank Mazzone	\$ 57.75	\$ 57.75	Staff was reimbursed for 2 child cowboy hats, 1 red and blue bandanas, and 3 catalogs for an Assembly at Wallace Primary School.		✓		These supplies were part of the costumes used for an assembly for the students.	
15	15190100320090200000	561736	1/24/2006	Hoboken School of Music	\$ 2,207.25	\$ 2,207.25	Flute Ensemble class (After School Program) from 3/2005 thru 5/5005 for Connors Primary School		✓		The After School Program provides educational value and benefits the students.	
16	15190100320070200000	2507-45	6/30/2005	International Baccalaureate	\$ 76.34	\$ 76.34	Invoice for 4 books (Biology Guide, Maths HL, Theatre Arts Guide, English and Visual Arts Guide) for Hoboken HS.		✓		Books are help encourage the students to read and provide education value.	

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17		563054	5/31/2006	International Baccalaureate of North America	\$ 8,850.00	\$ 8,850.00	Annual basic fee for 2007 for Hoboken High School		✓		In order to receive Federal grant, the District is required to contribute to the agency.	
18	15190100320070200000	562128	3/3/2006	Jared Ramos	\$ 1,210.00	\$ 1,219.32	Reimbursement for attending an IB Workshop in San Francisco, CA on Nov. 17-20, 2005. Expenses included: airfare lodging, ground transportation, meals, and books. Approved by the BOE during the Stated Session on Nov. 15, 2005.		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
19		3593-45	4/29/2005	Jenissa Wilson	\$ 610.37	\$ 610.37	Reimbursement for expenses incurred during the IB Trip (i.e. personal items (medicine), meals for 2 people, and air for 2 people) for Hoboken High School			✓	While the expenditure appears reasonable, the expenses appeared to be reimbursed for two individuals. The BOE was unable to provide additional documentation to support the expense.	

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20		3850-45	5/27/2005	Learning Plus	\$ 1,100.00	\$ 1,100.00	"Cooperative Learning" professional development seminar for a teacher at Demarest School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
21		3252-45	4/7/2005	Meghna Patel	\$ 1,425.99	\$ 1,425.99	Reimbursement for expenses incurred during the IB Trip in Salt Lake City (i.e. meals, air, and lodging) from 3/11-14, 2005 for Hoboken High School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
22	15190100320060200000	562935	5/11/2006	Miguel Concepcion	\$ 525.00	\$ 525.00	Invoice indicated rental of speakers, mixer, and stereo microphones for Wallace Primary School.		✓		Sound equipment will enhance the communication/presentatio n during the graduation ceremony.	

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23	15190100320060200000	562938	5/11/2006	Miguel Concepcion	\$ 350.00	\$ 350.00	Sound equipment rental (i.e. speaker, microphone, etc) for Wallace Primary School's assembly		✓		Sound equipment will enhance the communication/presentation to the students during the assembly. Invoice dated (4/4/06) prior to PO.	
24		2974-45	2/23/2005	New England Education Institution	\$ 489.00	\$ 1,189.00	Summer Symposia "Anxiety Disorder in Adults and Children: Practical Strategies and Treatment of Anxiety and Fear" in Eastham, MA held 7/18-22, 2005 including registration, hotel accommodations (\$500), and meals (\$200) for the Director of Special Services		✓		Attending such seminar will help strengthen the director's skills in understanding and dealing with adults and students with such disabilities on a day-to-day basis.	
25	11000219320200200000	561527	1/9/2006	Patricia Drumgoole	\$ 178.00	\$ 178.00	Reimbursement for Social Worker membership for Hoboken High School		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	

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26	11000219320200200000	561196	11/29/2005	Proactive Educational Concepts	\$ 165.00	\$ 165.00	Teacher from Connors Primary School attended a conference providing training on motivating disaffected and hard to handle students.		✓		Attending such seminar will help strengthen the teacher's skills to effectively motivate and deal with troubled students on a day-to-day basis.	
27		3050-45	3/7/2005	Renaissance Learning	\$ 199.00	\$ 199.00	1-year renewal for ESP Plus AR for accelerated readers program for Wallace School		✓		Such accelerated program provides educational value and benefit the students.	
28		3386-45	4/21/2005	Ronnie Brandt	\$ 550.00	\$ 550.00	Vendor contracted for a performance of "This Land Is Your Land" play at Connors Primary School		✓		This assembly provides educational value and benefits the students.	
29		562367	3/24/2006	Rullo & Gleeson Associates	\$ 5,800.00	\$ 5,800.00	Invoice for participation in West New York Pricing Consortium. No Additional information listed.		✓		Participation in such consortium allows the BOE to bid on products and/or services and to identify vendors for lower costs.	
30	11000219320200200000	561729	1/24/2006	Rutgers, State Univ. of NJ	\$ 195.00	\$ 195.00	"Developing Algebraic Concepts for the HSPA" workshop for Hoboken High School		✓		Participation in such conference gives teachers better tools to help the students prepare for the high school proficiency assessment.	

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31	15000223320060200000	2927-45	2/10/2005	SDE Seminar Registrations	\$ 295.00	\$ 295.00	1st grade conference for a teacher at Wallace School		✓		Attending such seminar will help strengthen the teacher's skills to effectively teach the students.	
32		562481	4/4/2006	Skillpath Seminars	\$ 598.00	\$ 598.00	Seminar attendance fees for two child study staff. The course provided training on the "essentials of communicating with diplomacy and professionalism". Seminar was held 5/8 - 5/9/06. The seminar was intended to help the staff develop the communication skills required to perform their duties (deal with parents and their children with special needs).		✓		Attending such seminar will help strengthen the skills of the teachers in order to be more effective in their communication with parents and students on a day-to-day basis.	

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33	11000219320200200000	562484	4/5/2006	Skillpath Seminars	\$ 299.00	\$ 299.00	Seminar attendance fee for one child study staff. The course provided training on the "essentials of communicating with diplomacy and professionalism". The seminar was intended to help the staff develop the communication skills required to perform her duties (deal with parents and their children with special needs).	✓			Appears to be duplicate payment for the same teacher (see PO 562481).	
34	11000252330131000000	563161	6/13/2006	NJSBAIG (NJ Boards Association Insurance Group)	\$ 50.00	\$ 50.00	Hartford Steam Boiler Seminar on 7/13/06 for a maintenance employee.		✓		Such seminar will assist the employee with his job functions in maintaining the school's facilities.	
35		560356	9/15/2005	Florio & Kenny, LLP	\$ 36,956.64	\$ 70,000.00	Legal services as counsel for workers compensation matters. Progress billing from July 2004 through June 2005.			✓	Legal services are used by the BOE as representation/consultant for litigation matters. No evidence of approvals on all invoices (July 2004 through June 2005).	

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36		2141-45	10/26/2004	Florio & Kenny, LLP	\$ 52,564.55	\$ 70,000.00	Legal services as counsel for workers compensation matters. Appointed by Resolution on 5/11/04. Progress billing from Nov. 2004 through June 2005.			✓	While legal services appear to be reasonable, the BOE was unable to provide additional documentation to support the expense. Need additional documentation to support expenses - missing invoices for payments of checks 021621, 021858, 022045, 022255, 022458, and 023055.	
37	11000230331110100000	562409	3/28/2006	George Sommers	\$ 800.00	\$ 800.00	Reimbursement to the attorney for the printing costs of campaign literature for the School Board Election on April 18, 2006 due to recertification of ballot positions. This reimbursement was per a court order (docket no. HUD-L 1559-06) dated 3/31/06.		✓		Payment resulting from a court order.	

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38	1100023033111010000	560386	9/20/2005	Joseph J. Ryglicki	\$ 85,822.14	\$ 70,000.00	Vendor contracted for the purposes of Special Education matters and to perform any and all legal services (e.g., research, litigation, negotiation and preparation of contracts, etc.) for the school year 2005-2006. Multiple invoices itemizing services performed for the period of July 2005 through June 2006.		✓		Legal services are used by the BOE as representation/consultant for litigation matters. No evidence of approval for all invoices (July 2005 through June 2006). No evidence of approval for the excess amount of \$15,822.14 for the P.O.	
39		2140-45	6/30/2005	Joseph J. Ryglicki	\$ 61,059.10	\$ 70,000.00	Legal services as counsel for Special Education matters as appointed by the Board resolution on 5/11/04. Progress billing from Nov. 2004 through June 2005. Invoice indicated services also rendered for review of proposal/contract for Systems 3000 (BOE's accounting system), Avaya, Harrington Software (BOE's former accounting system), contract renewals, and technology issues.			✓	While legal services appear to be reasonable, the BOE was unable to provide additional documentation to support the expense. Invoices were not provided for payments made using the following checks: 021522, 021794, 021977, 022173, 022747, 022987, and 023223.	

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40		563005	5/22/2006	Donohue Girona & Doria CPA	\$ 31,200.00	\$ 50,000.00	Fees for accounting services for the period of Jan-Aug. 2006. Invoices do not provide details of services rendered. Per the proposal letter, agreed-upon procedures included reconciliation of general ledger to bank reconciliations and budget status reports; posting grant budgets; posting to the general ledger for all funds; and analyzing receipts to be posted to the computer budget system.		✓		Per the BA and ABA, there was a lack of staffing during this time period that necessitated the BOE to outsource these services. June and August 2006 invoices do not have evidence of approval.	

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41		1291-45	6/30/2005	Garbarini & Co., P.C.	\$ 179,414.80	\$ 103,852.50	Multiple invoices indicated progress billing on audit and accounting services for year ended 6/30/2005. Billing for the period of 11/2003 through 7/2005. Contract states services to be performed include: audit of District's 2003-2004 financial statements, preparation of Comprehensive Annual Financial Report, general accounting (payroll account reconciliation of cash receipt and disbursement analysis) and consulting.			✓	Per the BA and ABA, there was a lack of staffing during this time period that necessitated the BOE to outsource these services. While the expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. Need additional documentation to support expenses - missing invoices for payments of 32,200 (chk 021009) and 15,700 (chk 022746); approval for increased amount in P.O. (\$75,562.30)	

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42		3233-45	6/30/2005	Garbarini & Co., P.C.	\$ 90,405.00	\$ 85,000.00	Fees for audit and accounting professional services rendered for school year 2004 2005. Billing for the period of Feb-July 2005. Agreed-Upon-Procedures Engagement Letter included: calculation of depreciation and capital assets; test mathematical accuracy of checking and savings accounts and allocation of cash on the Secretary's and Treasurer's Report; monitoring of payroll accounts to proper budget accounts, provide adjusting journal entries, etc.		✓		Per the BA and ABA, there was a lack of staffing during this time period that necessitated the BOE to outsource these services. No evidence of approval for excess amount of 45K.	
43	11000230339110100000	561403	12/19/2005	Birdsall Engineering	\$ 49,446.75	\$ 50,000.00	Engineering Services (e.g., electrical, layouts, etc.) from 8/2005 thru 4/2006 for Hoboken School District			✓	While the expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. No evidence of Board approval, bid, or contract provided.	Significant services that are unable to be performed in house

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Appendix B
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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
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44		2149-45	6/30/2005	Boswell Engineering	\$ 55,239.13	\$ 50,000.00	Engineering services for 2004-2005. Services included JFK Field House Expansion; renovate old print shop at Hoboken High School to provide for 3 room counseling center; review of visit of sites; electrical and HVAC; project plans and layouts, etc.		✓		Engineering services are used by the BOE for the construction/maintenance/upkeep of the schools' facilities. No evidence of approval for excess amount of \$5,239.13	
45	11000230339110100000	560744	10/11/2005	D.N.A. Integration, Inc.	\$ 7,325.00	\$ 7,325.00	Services rendered for Budget analysis and Fiscal planning for school year 2005-2006. Billing for the period of 7/1/05 - 8/31/05		✓		Per the BA and ABA, there was a lack of staffing during this time period that necessitated the BOE to outsource these services. Invoice was paid before the Requisition and P.O. were issued.	There was a lack of staffing during this time period that necessitated the BOE to outsource these services.
46	11000230339110100000	561581	1/12/2006	D.N.A. Integration, Inc.	\$ 7,935.00	\$ 7,935.00	Services rendered for Budget analysis and Fiscal planning for school year 2006-2007. Billing for the period of 10/1/05 - 12/31/05.		✓		Per the BA and ABA, there was a lack of staffing during this time period that necessitated the BOE to outsource these services.	

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47	11000230339110100000	562446	3/31/2006	D.N.A. Integration, Inc.	\$ 6,100.00	\$ 6,100.00	Services rendered for Budget analysis and Fiscal planning for school year 2006-2007. Billing for the period of 1/1/06-2/28/06.		✓		Per the BA and ABA, there was a lack of staffing during this time period that necessitated the BOE to outsource these services.	
48	11000230339110100000	562609	4/25/2006	D.N.A. Integration, Inc.	\$ 5,950.00	\$ 5,950.00	Services rendered for Budget analysis and Fiscal planning for school year 2006-2007. Billing for the period of 3/1/06-3/31/06.		✓		Per the BA and ABA, there was a lack of staffing during this time period that necessitated the BOE to outsource these services.	
49	11000252340131000000	560431	9/21/2005	Cimple Systems Inc.	\$ 487.50	\$ 750.00	1 day on-site training for the BOE's System Administrator (system used for student database and food services)		✓		The information technology seminar will help the Systems Administrator in maintaining the BOE's systems on a day-to-day basis.	
50	11000252340131000000	562076	7/1/2005	EMTEC INC.	\$ 1,662.50	\$ 1,200.00	Setup, configuration, and testing of PIX firewall for the BOE network billed on 3/29/06		✓		Such supplies are used for the security of the BOE's network. No evidence of approval for excess amount of \$462.50 for the P.O.	

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51	11000230340110200000	560672	7/1/2005	Fitz Media, Inc.	\$ 60,000.00	\$ 60,000.00	Services rendered for Public Relations & Marketing services for school year 2005-2006. Invoices do not provide detailed description of such services.	✓			The expenditure does not provide educational value and appears excessive. In addition, the BOE was unable to provide additional documentation to support the expense. Invoices were not provided for the months of Aug. and Sept. 2005. \$15,000 was paid for services rendered prior to awarding the contract to the vendor. No evidence of approvals for Oct-Dec 2005 and Jan-Mar 2006 invoices.	
52	11000252340131000000	562362	3/24/2006	Harrington Software Inc.	\$ 8,500.00	\$ 8,500.00	1 year maintenance agreement (7/1/05 to 6/30/06) for Data processing support & Software Maintenance Services for Hoboken district		✓		Maintenance of the BOE's accounting systems helps ensure that the necessary tools to run the district are properly working to help ensure efficiency and accuracy of accounting records.	
53	11000252340131000000	560355	9/15/2005	Maximus	\$ 7,900.00	\$ 7,900.00	Re-inventory appraisal for Hoboken School Districts (i.e. final reports on 9/13/05 and field work on 8/19/05)		✓		Physical inventory performed as a requirement for the BOE's audit.	

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54		3875-45	6/3/2005	NowDocs International, Inc.	\$ 3,010.00	\$ 3,010.00	Subsequent and NowForms Flash Module, Laser Forms Composition, and 3-Digitize and Store Signature for BOE		✓		Per the BA/ABA, these are forms regularly used at the school. In addition, the authorized signature is programmed in the system for digitize printing on checks.	
55	11000252340131000000	560382	9/19/2005	On-Tech Consulting, Inc.	\$ 6,309.87	\$ 10,000.00	Management Fee of E-Rate process, consulting fees for meeting on 9/1/05, review of network infrastructure on 8/9/05 (approved by resolution on 5/24/05) for 2005-2006 school year		✓		Contractor hired to assist the BOE generate revenue by completing and filing the paperwork. Contractor's fee is based on the amount of refund received from the government.	
56	11000252340131000000	561916	2/6/2006	On-Tech Consulting, Inc.	\$ 5,554.77	\$ 36,000.00	Management Fee of E-Rate process, and restoration of Internet access on 3/14/06 for BOE (Board Resolution on 12/19/05) for 2004-2005 school year		✓		Contractor hired to assist the BOE generate revenue by completing and filing the paperwork. Contractor's fee is based on the amount of refund received from the government.	

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57	11000251340130200000	561452	1/4/2006	RAA Services LLC	\$ 35,000.00	\$ 35,000.00	Contracted to perform payroll consulting services for the period of Sep. 1, 2005 through June 30, 2006. Multiple invoices for services rendered from Aug. 2005 through July 2006.		✓		Such services are used by the BOE on its day to day operations. No evidence of approval on invoices from January 2006 through August 2006 (for services performed from August 2005 through July 2006).	
58		2099-45	11/17/2004	Rullo & Gleeson Associates Inc.	\$ 5,800.00	\$ 5,800.00	Purchased services for classroom supplies during the 2004-2005 school year (adopted by Resolution 10/18/04)		✓		Participation in such consortium allows the BOE to bid on products and/or services and to identify vendors for lower costs.	
59		562114A	2/1/2006	Stacy H. Michaelides	\$ 36,600.00	\$ 33,000.00	Consulting Services (i.e. conflicts/resolutions/goal completion for Brandt School, policy handbook for Demarest School, workshops/conference regarding schedules, curricula, and teaching materials, etc) from 2/2006 thru 6/2006 for Hoboken School District		✓		Such services will help provide educational value and benefit the students. No evidence of approval for excess amount of \$3,600 for the P.O.	

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60	11000252340131000000	562100	3/1/2006	Thomas F. Cranmer	\$ 3,050.00	\$ 3,050.00	Technology services related to Food Service Database, Technology interview, and Test Labels (i.e. detailed review of 4 resumes, create IT phone exam, change prices and all records for food service, etc)		✓		Payment for the development of software used by the BOE's Food Service Department.	
61	15000221390020200000	560146	8/3/2005	Follett Software Company	\$ 769.00	\$ 769.00	1-catalog plus Windows, 2-Support/Circulation, and renewal subscription for Brandt Middle School	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
62		2370-45	3/23/2005	Frances Cohen	\$ 110.00	\$ 110.00	Expense reimbursement for AENJ (Art Education of NJ) Conference registration and workshop for Hoboken High School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	

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63		2979-45	6/30/2005	Gluck Walrath LLP	\$ 5,585.05	\$ 10,000.00	Contracted to provide services as Bond Counsel. Multiple invoices for services rendered as follows: recommending alternate methods for financing the BOE's capital projects; draft and review resolution authorizing the proposal to be submitted to voters; prepare documents to set up bond sale and coordinate with the BOE's auditor and financial advisor, etc. Approved by Resolution dated 2/22/05 Item No. IX.			✓	While the expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. No evidence of approval on the invoices for the months of February, March, and July 2005. Copy of the Resolution dated 2/22/05 was not provided.	
64		2781-45	1/25/2005	Hudson County ETTC	\$ 400.00	\$ 400.00	"Front Page" workshop for 4 participants for Connors School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	

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65	11000219390200200000	560473	9/22/2005	Maximus, Inc.	\$ 11,342.40	\$ 11,342.40	Tienet Sp Ed Subscription and Services (maintenance/support) for 7/1/05 - 6/30/06		✓		This system is used by Special Education to track students enrolled in the Special Education program.	
66	11000219390200200000	561774	1/26/2006	MEDS/PDN	\$ 410.00	\$ 330.00	Seminar attended by two individuals on 3/06/06. (Details of the seminar not provided.)			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense. No evidence of approval for excess amount of \$80 on P.O.	
67	11000219390200200000	562105	3/2/2006	School Based Therapy Svcs.	\$ 3,600.00	\$ 4,500.00	Physical therapy services provided to a Special Need student throughout the 2005-2006 school year.		✓		Such services are required for the benefit of the student's health. No evidence of approval for all invoices (Jan. through Jun. 2006).	
68		1400-45	7/23/2004	Steal A Moment Inc.	\$ 500.00	\$ 500.00	Staff Development Workshop on 10/27/04 for Connors School			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	

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69		2101-45	6/30/2005	Tri-Tech Environmental Eng.	\$ 29,326.01	\$ 50,000.00	Contracted to perform services for the review and implementation of the District's Long Range Facilities Plan with a term from July 1, 2004 through June 30, 2005. Ten invoices dated from Aug. 2004 through July 2005.		✓		Engineering services are used by the BOE for the construction/maintenance/upkeep of the schools' facilities. No evidence of approvals for 9 of 10 invoices.	
70	12000400390130100000	562724	4/27/2006	Whitehall Associates Inc.	\$ 4,000.00	\$ 4,000.00	Invoice for providing a Demographic Report (updated 2004 LRFP Demographics) in August 2005.		✓		This report is part of the analysis of the BOE's Long Range Facility Plan as required by law.	
71		1328-45	7/15/2004	A.P.P Inc.	\$ 540.00	\$ 540.00	Maintenance contract (i.e. vacuums, floor machine carpet extractors, sweepers, & electric scrubbers) for 2004-2005 school year for Hoboken High School		✓		Maintenance is necessary for the proper upkeep of the school's equipment.	
72	11000262420070700000	4179-45	6/30/2005	Abe Gruber & Company, Inc.	\$ 30.70	\$ 30.70	Invoice for MC Acetylene Refill and 2 piercing valve for A/C for Hoboken HS.		✓		Such supplies are necessary for the upkeep of the school's facilities.	
73	11000262420060700000	560532	9/27/2005	Able S.O.S. Sewer & Drain Svc.	\$ 335.00	\$ 335.00	Charges for clearing pipe lines in various areas (e.g. sink, floor drain line) of the school.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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74	11000262420070700000	562962	5/15/2006	Able S.O.S. Sewer & Drain Svc.	\$ 725.00	\$ 725.00	Charges for clearing pipe lines in various areas (e.g. kitchen, bathroom) of the school.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
75	11000262420020700000	560561	9/28/2005	American Fire & Safety	\$ 383.15	\$ 383.15	Purchase of 2 new fire extinguishers, recharge of 2 existing fire extinguishers, inspection and certification, and other fire prevention materials for the Brandt Middle School.		✓		Fire extinguishers are required for the safety of the building, students, and school staff.	
76		2515-45	6/30/2005	Arch Wireless	\$ 1,046.48	\$ 1,500.00	Paging Services for the 2004- 2005 school year. Monthly billing for the period of Dec. 2004 through Aug. 2006.		✓		Such services are used by the BOE for communicating with the employees on a regular basis. No evidence of approvals on all invoices.	
77		3401-45	4/21/2005	C&M Floors, Inc.	\$ 2,900.00	\$ 2,900.00	Sand and finish hardwood floors in room 208 and 403 for Demarest School		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
78		1326-45	7/15/2004	Chem Search	\$ 2,047.20	\$ 2,000.00	1 year grease trap maintenance program and drain mate pump for Hoboken High School cafeteria		✓		Such services are necessary for the upkeep of the school's facilities. No evidence of approval for excess amount of \$47.20.	

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79		560393	9/20/2005	City of Hoboken	\$ 486.00	\$ 486.00	Elevator inspection on 7/27/05 for Hoboken School District		✓		Elevator inspection is mandated by law and is necessary to help ensure that it meets safety requirements.	
80		560395	9/20/2005	City of Hoboken	\$ 702.00	\$ 702.00	Elevator inspection on 7/26/05 for Hoboken School District		✓		Elevator inspection is mandated by law and is necessary to help ensure that it meets safety requirements.	
81		2667-45	1/10/2005	City of Hoboken	\$ 1,222.00	\$ 1,222.00	Elevator inspection on 12/14/04 for Hoboken School District		✓		Elevator inspection is mandated by law and is necessary to help ensure that it meets safety requirements.	
82		561077	11/15/2006	Clifton Elevator Svc, Co, Inc.	\$ 24,990.42	\$ 19,697.50	Elevator maintenance & service from 8/05 thru 8/06 for Hoboken School District		✓		Such maintenance is necessary for the upkeep of the school's facilities. No evidence of approval for the excess amount of approximately \$5K for the P.O.	
83		561270	12/7/2005	Clifton Elevator Svc, Co, Inc.	\$ 1,915.00	\$ 1,915.00	Elevator maintenance & service from 6/05 thru 7/05 for Hoboken School District		✓		Such maintenance is necessary to help prevent injuries and that the elevator is functioning properly on a regular basis.	

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84		2648-45	1/6/2005	Connolly Dist. Co.	\$ 220.00	\$ 220.00	Motor with centrifugal switch for BOE		✓		This equipment is necessary for the upkeep of the school's facilities.	
85	11000262420070700000	3716-45	5/16/2005	DCI Commercial Industries	\$ 416.00	\$ 416.00	Repair costs for 4 staircase doors for Hoboken High school		✓		Such maintenance are necessary for the upkeep of the buildings and help prevent injuries.	
86	11000261420130700000	561067	11/15/2005	Diamond HVAC-R, Inc.	\$ 58,386.95	\$ 50,000.00	Maintenance (i.e. replaced automatic feeder with all new piping at Connors School, cleaned boilers, etc) on 10/2005 for Hoboken Schools		✓		Such service is used for the proper upkeep of the school's facilities.	
87		1657-45	6/30/2005	Diamond HVAC-R, Inc.	\$ 101,389.21	\$ 50,000.00	Maintenance, part, and repair costs incurred during 04/05 school year for various Hoboken schools.		✓		Such maintenance and supplies are necessary for the upkeep of the school's facilities. No evidence of approval for excess amount of \$51,389 for the P.O.; approval not provided for invoice # 1141 (\$13,359)	
88	11000262420130700000	4180-45	6/30/2005	FCA Lighting	\$ 253.10	\$ 253.10	Lighting supplies (i.e. 2 connectors, 500-ft wire, etc) for BOE		✓		Such supplies is used for the proper upkeep of the school's facilities.	
89	0, 11000262420040720000, 1	560570	9/28/2005	Haig's Service Corp.	\$ 420.00	\$ 2,940.00	Central Station Digital monitoring for Hoboken School District.		✓		This expenditure is required for the security of the school's facilities.	

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90		562102	3/1/2006	Haig's Service Corp.	\$ 778.25	\$ 778.25	Invoice for commercial trip charge and standard labor for checking and replacing smoke alarm for Wallace Primary School.		✓		Maintenance services for the smoke alarm helps ensure that the smoke alarms are properly functioning in the event of fire and help prevent accidents.	
91	11000262420070700000	563038	5/30/2006	Haig's Service Corp.	\$ 240.00	\$ 737.00	Commercial trip charge and commercial standard labor for checking Smoke Alarm		✓		Maintenance services for the smoke alarm helps ensure that the smoke alarms are properly functioning in the event of fire and help prevent accidents.	
92		563172	6/14/2006	Haig's Service Corp.	\$ 547.00	\$ 547.00	Invoice for commercial trip charge and standard labor for checking and replacing smoke alarm for Calabro Primary School.		✓		Maintenance services for the smoke alarm helps ensure that the smoke alarms are properly functioning in the event of fire and help prevent accidents.	
93	11000262420040700000	563221	6/21/2006	Haig's Service Corp.	\$ 190.00	\$ 190.00	T&M Service (1788) for Calabro Primary School			✓	Inadequate information to understand the nature of the expense.	
94		560645	10/4/2005	Hoboken Glass Company	\$ 10,073.00	\$ 10,000.00	Multiple invoices for window maintenance for the period of 9/2005 thru 6/2006 for Hoboken School District.		✓		Such maintenance is necessary for the upkeep of the school's facilities. No evidence of approvals for all invoices and for the excess amount of \$73 for the P.O.	

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95		2392-45	9/27/2005	Hoboken Glass Company	\$ 11,117.00	\$ 10,000.00	Window and Door Glass Replacement for 2004/05 school year for Hoboken BOE. Progress billing and invoices indicate various work performed (e.g., replace doors at various schools).		✓		Such maintenance is necessary for the upkeep of the school's facilities. No evidence of approval for the excess amount of \$1,117 for the P.O.	
96		3923-45	6/8/2006	Hoboken Lock & Supply Co.	\$ 3,150.00	\$ 3,150.00	Install new protective panic bars on balcony of Brandt School		✓		The installation of panic bars is necessary for the safety and security of the students and to help prevent burglary.	
97	11000262420070700000	3290-45	6/30/2005	Jersey Chemicals, Inc.	\$ 1,188.02	\$ 1,176.25	Invoice indicated purchase of chlorine (9, 25lb. Buckets), ph reducer (4, 25lb. Buckets), DPD and phenol tablets for Hoboken HS.		✓		Cleaning supplies are used for the maintenance of the high school's swimming pool.	
98		2232-45	10/28/2004	Joe's & Joe's Co.	\$ 2,305.40	\$ 2,305.40	Invoice for repair of the boiler for Connor's School on 10/28/04.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
99	11000262420070700000	561285	12/8/2005	Joe's & Joe's Co.	\$ 1,331.80	\$ 1,331.80	Invoice indicated plumbing services and materials.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
100	11000262420020700000	561528	1/10/2006	Joe's & Joe's Co.	\$ 1,483.98	\$ 1,483.98	Invoice indicated purchase of boiler motor, parts, and labor.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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101	11000262420090700000	561546	1/10/2006	Joe's & Joe's Co.	\$ 827.63	\$ 827.63	Removed old transformer and installed new multipurpose transformer for boiler for Connors Primary School		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
102	11000262420090700000	561585	1/12/2006	Joe's & Joe's Co.	\$ 2,685.00	\$ 2,685.00	Invoice indicated plumbing services and materials.		✓		Maintenance is necessary for the proper upkeep of the school's facilities.	
103		3775-45	5/24/2005	Joe's & Joe's Co.	\$ 1,427.00	\$ 1,427.00	Service AC (i.e. check temperature and pressure control, remove and install clean condenser coil with chemical for condenser, etc) in the Main Office of Wallace School		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
104	11000262420060700000	4181-45	6/30/2005	Joe's & Joe's Co.	\$ 1,685.00	\$ 1,685.00	Invoice indicated repair of the Chiller for Wallace School. Invoice also included parts purchased.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
105		2240-45	10/29/2004	John A. Earl Inc.	\$ 1,571.03	\$ 1,526.00	Invoice for batteries and repair of floor machine and 15 cases of paper towels for Connor's School.		✓		Such maintenance is necessary for the upkeep of the school's facilities. No evidence of approval for excess amount of \$45 for the P.O.	

** District to provide data for the blank Account Number fields. **

Appendix B
Hoboken City Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
106		3681-45	5/11/2005	John A. Earl Inc.	\$ 380.00	\$ 380.00	10-cases of paper towels for Connors School		✓		These supplies are necessary for normal day-to-day use and upkeep of the facilities.	
107	11000262420020700000	562491	4/5/2006	Joseph Gartland Inc.	\$ 2,568.43	\$ 2,568.43	26 cases of various cleaning supplies, 6 cases of paper towels, and 6 cases of toilet tissues for Brandt Middle School		✓		These supplies are necessary for normal day-to-day use and upkeep of the facilities.	
108	11000262420050700000	561407	12/19/2005	Jottan, Inc.	\$ 12,528.00	\$ 12,528.00	Invoice indicated roof repair for the Demarest Middle School.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
109	11000262420070700000	560630	10/3/2005	Konica Minolta Bus. Solutions	\$ 16,808.66	\$ 15,000.00	Copy machine rental from 9/2005 thru 7/2006 for Hoboken High School		✓		Such equipment is used at the school on a day-to-day basis. No evidence of approval for the excess amount of \$1,808 for the P.O.	
110		1484-45	8/12/2004	Konica Minolta Bus. Solutions	\$ 31,224.48	\$ 13,000.00	Leasing and rental charge for copy machines from 9/04 thru 9/05 for Hoboken High School		✓		Such equipment is used at the school on a day-to-day basis. No evidence of approval for the excess amount of \$18K for the P.O.	

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111		561494	1/6/2006	MAC Pest Control LLC	\$ 19,638.00	\$ 18,400.00	Pest management for Hoboken School District (i.e. all schools, and school properties, stadium, play grounds, walkways, etc) 2 times per month from 7/1/05 thru 6/2006		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
112	11000262420060700000	561136	11/18/2005	Modern Equip Sales & Rental	\$ 2,320.38	\$ 2,320.38	3 stage unit (upper storage cable broken), installed new chain kits, washed and replaced cables for Wallace Primary School		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
113	11000262420070700000	562445	3/31/2006	Modern Equip Sales & Rental	\$ 517.30	\$ 517.30	Lift rental (21-25 ft) for Hoboken High School		✓		The rental of such equipment was necessary for the transport of heavy materials.	
114	11000262420130700000	560453	9/21/2005	National Air Filter Svc. Co	\$ 739.20	\$ 609.12	Filters for all 6 schools requested by Demarest Middle School		✓		These supplies are necessary for the upkeep of the school's facilities.	
115		1894-45	9/28/2004	National Air Filters	\$ 1,310.35	\$ 922.64	Filters and belts supply for Hoboken School District		✓		Such supplies are used to maintain and upkeep the school's facilities. No evidence of approval for the excess amount \$388 for the P.O.	
116	11000262420060700000	560802	10/1/2005	Orkin Exterminating Company	\$ 6,603.84	\$ 6,603.84	Pest Control Service for Wallace School from 8/2005 thru 11/2005		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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117		3354-45	4/18/2005	PM Systems	\$ 5,392.00	\$ 5,392.00	Window cleaning in all 5 school buildings for Hoboken School Districts		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
118	11000262420130700000	561211	11/30/2005	Professional Maint. Systems	\$ 5,670.00	\$ 5,670.00	Fall window cleaning in all 5 school buildings for Hoboken School Districts		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
119	11000262420130700000	562815	5/2/2006	Professional Maint. Systems	\$ 5,670.00	\$ 5,670.00	Spring window cleaning in all 5 school buildings for Hoboken School Districts the week of 4/17/06		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
120	11000262420070700000	562965	5/15/06	Pyskaty	\$ 1,410.00	\$ 1,410.00	2-dumpsters for Hoboken High School Middle States clean out		✓		Such supplies are necessary for normal day-to-day use and upkeep of the facilities.	
121	11000262420070700000	562966	5/15/2006	Pyskaty	\$ 743.07	\$ 743.07	30-gal dumpster for Day Care Center in Hoboken High School		✓		Such supplies are necessary for normal day-to-day use and upkeep of the facilities.	
122		561001	10/31/2005	Red Star Roofing, Inc.	\$ 9,950.00	\$ 9,950.00	Invoice for repair of collapsed roof at Demarest School on 10/31/05		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
123	11000262420060700000	4184-45	6/30/2005	River West	\$ 460.60	\$ 460.60	Emergency plumbing supplies (i.e. pair straight snips, brass nipple, wire brushes, etc) for Wallace School		✓		Plumbing supplies are necessary for the upkeep of the school's facilities.	
124		3295-45	4/11/2005	S.O.S Sever Service	\$ 1,200.00	\$ 1,200.00	Invoice for clearing of the sewer drains and toilet repair for Hoboken BOE.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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125		3235-45	4/5/2005	Sal Electric Co. , Inc.	\$ 9,620.00	\$ 9,620.00	Invoice for electrical maintenance. Services includes installation of 6 new AC lines, 1 copier machine line on 10/13/04, and installation of dedicated AC line in the Library and room #301 for Connors School on 5/25/04 . A defected panel was checked and repair on 6/05/04 and ballast/junction box for the Gym lights were replaced for Demarest Junior HS on 5/4/04.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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Hoboken City Subgroup Analysis

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126	11000261420130700000	561100	11/17/2005	Sal Electric Co., Inc.	\$ 6,246.76	\$ 25,000.00	Electrician service work: 3 phase disconnect feed to the freezer compressor #1 for the Wallace School on 1/26/06 and 3/28/06; provide 2-20AMP duplex receptacle for computers in room 206 for Connors School on 3/28/06; replace 100AMP main breaker and install new breaker for Brandt School on 9/23/05; water dripping out of the electrical CT cabinet since the CT cabinet is the property of PSEG no further work done for Calabro School on 10/26/05		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
127		561239	12/5/2005	Siemens Building Technologies	\$ 8,268.00	\$ 8,268.00	Invoice for contract for School year 2005/06 (#512-PC-3087) Pneumatic ACT maintenance.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
128	11000262420060700000	562247	3/13/2006	Siemens Building Technologies	\$ 656.65	\$ 656.65	Invoice for billable materials. No additional information is provided on the invoices.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	

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129		2926-45	2/9/2005	SimplexGrinnell	\$ 304.75	\$ 304.75	Reprogrammed master clock for regular and half day schedule for Calabro School		✓		Service on clocks will help keep the classes stay on schedule. Invoice dated (1/31/05) prior to PO.	
130	11000262420100700000	2833-45	2/1/2005	Skyline Graphic Management	\$ 332.50	\$ 332.50	Metal Sign for JFK / Veterans Stadium Field House Expansion Project		✓		The sign helps identify the recreational area.	
131		1028-45	6/17/2004	Sonitrol Management Corp.	\$ 17,135.70	\$ 16,812.60	Alarm System maintenance from 7/2004 thru 6/2005 for Hoboken School District		✓		Such services help ensure that the BOE's alarm system is fully functioning on a regular basis. No evidence of approval for the excess amount of \$323 for the P.O.	
132		560606	9/30/2005	Sonitrol of Metro New York	\$ 18,675.81	\$ 17,965.40	Invoice for Alarm system monitoring for all schools 2005/06		✓		Alarm system is required and beneficial to the safety and security of the students and buildings.	
133	11000262420060700000	3834-45	6/30/2005	Sonitrol of Metro New York	\$ 1,518.78	\$ 1,518.78	Invoice for installation of 2 audio and 2 long range motion detectors for Wallace School.		✓		Installation of 2 audio and 2 long range motion detectors for the school is beneficial to the safety and security of the students.	
134		561239	12/5/2005	Systems 3000	\$ 17,450.00	\$ 17,450.00	Invoice for (Systems 3000) Visual Payroll System and Direct Deposit Module for Hoboken BOE. Purchased on 05/06/06.		✓		Systems 3000 was used to replace the older accounting system for better reporting, data entry, accurate and up to date data, and better controls for the BOE.	

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135		2506-45	12/10/2004	Thompson-Foti Association	\$ 986.00	\$ 1,200.00	Installed intercom receptacle for Master Station for Hoboken High School		✓		The intercom receptacle is necessary to communicate with the students throughout the school.	
136		561453	1/4/2006	Treasurer, State of New Jersey	\$ 2,750.00	\$ 2,750.00	Payment to the NJ Dept. of Environment Protection for Air Quality Permitting Program for the five schools.		✓		These are government mandated fees that help to promote a clean environment for the students.	
137	11000262420070700000	561005	11/1/2005	Universal Electric Motor Svc.	\$ 1,700.00	\$ 1,700.00	Remove, repair, and reinstall condensation pump for the Hoboken High School.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
138	11000262420090700000	561006	11/1/2005	Universal Electric Motor Svc.	\$ 2,900.00	\$ 2,900.00	Invoice for removal and re-installation of 3 circulating pumps for Connors Primary School.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
139		2674-45	1/10/2005	Universal Motor	\$ 2,400.00	\$ 2,400.00	On-site removal/repair of condensate and vacuum pump, and rebuild pump (i.e. new seals, bearings in motor, gaskets, and sandblast all corroded parts) for the boiler room in Connors School		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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140		561074	11/15/2005	William Guarini, Inc.	\$ 8,145.58	\$ 50,000.00	Plumbing maintenance as-needed (i.e. installed whirlpool supplied by BOE on 2/8/06, snaked toilets in boys bathroom on 3/10/06, snaked sewer in basement ladies room on 3/8/06, replaced PVC line from tank to pool at Hoboken High School on 12/30/05, etc) from 9/2/05 thru 6/9/06 for Hoboken School District		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
141		1637-45	9/8/2004	William Guarini, Inc.	\$ 223.00	\$ 223.00	Repaired leak and replaced flushometer in gym toilet on 8/3/04 for BOE		✓		Such maintenance is necessary for the upkeep of the school's facilities. Invoice dated (8/31/04) prior to PO.	
142		1658-45	6/30/2005	William Guarini, Inc.	\$ 36,192.91	\$ 75,000.00	Contracted to provide plumbing services for the 2004-2005 school year. Multiple invoices dated from Oct. 2004 through June 2005 for various plumbing services at the Hoboken schools.		✓		Such services are used by the BOE for maintaining the school's facilities. No evidence of approvals on the following invoices: Oct. 2004, Feb. thru June 2005.	
143	11000262420060700000	2756-45	6/30/2005	Z's Iron Works	\$ 100.00	\$ 100.00	Invoice for servicing basketball back stop for Wallace School.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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144	11000262420070700000	3706-45	5/12/2005	Z's Iron Works	\$ 790.00	\$ 790.00	Fabricated, painted, and installed steel frame cage with wire mesh to protect the A/C unit at Hoboken High School.		✓		Such maintenance is necessary for the upkeep of the school's facilities. The invoice was dated (4/11/05) prior to the PO.	
145		1770-45	9/17/2004	Boys & Girls Club	\$ 50,000.00	\$ 50,000.00	Rental fee from 9/2004 thru 6/2005 for the use of property at 114 Jefferson Street in Hoboken			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
146		1695-45	9/14/2004	T&M Contracting Co. Inc.	\$ 344,712.20	\$ 588,400.00	JFK Fieldhouse renovation and expansion contract on Jefferson Street for Hoboken City		✓		Engineering services used to provide recreational facilities to students help develop social skills and encourage involvement with outdoor activities (e.g., playing sports).	
147	11000252500131000000	561036	11/3/2005	Anacomp, Inc.	\$ 2,843.00	\$ 2,843.00	Computer systems maintenance annual billing for the period of Dec. 2005 thru Nov. 2006.		✓		Maintenance of the BOE's computer systems helps ensure that the necessary tools to run the district are properly working to help ensure efficiency.	
148		3238-45	4/6/2005	Bureau of Lectures & Concerts	\$ 325.00	\$ 325.00	"AESOP's Fables" assembly on 4/25/05 for Brandt School		✓		This assembly provides educational value and benefit the students.	
149	11000252500131000000	562473	4/4/2006	CDW Government	\$ 2,144.50	\$ 2,144.50	Microsoft 2003 and license for BOE		✓		Such application is used by the BOE on a day-to-day basis.	

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150		2578-45	12/21/2005	Cherie Cunningham	\$ 665.86	\$ 665.86	25 T-shirts, apparel/costumes, and dressing room cubbies for play at Hoboken High School		✓		These supplies were part of the costumes used for an assembly for the students.	
151	15000240500050200000	562811	5/1/2006	Demarest School	\$ 400.00	\$ 400.00	Reimbursement to school fund for "Harriet Tubman" play by Winn's Production at Demarest School		✓		This play will provide educational value and benefit the students.	
152	15000240500050200000	560838	10/18/2005	Dramatic Publishing Co.	\$ 742.50	\$ 742.50	11-Playbooks, 3-performances for "Narnia (Musical)" from 12/9-11, 2005, and rental fee for Hoboken High School		✓		This assembly provides educational value and benefit the students.	
153	15000223500060200000	3159-45	6/30/2005	Elise Rosenberg	\$ 233.74	\$ 233.74	Expense reimbursement for hotel stay during the 1st Grade Convention for a teacher at Wallace School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	

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154	15000221500070200000	562206	3/9/2006	Filippos	\$ 512.50	\$ 512.50	Meals for HSPA meeting for Hoboken High School		✓		Such expenditures provide an incentive for participation in the proficiency exam and benefits the students.	
155		2535-45	12/15/2004	Follett Software Company	\$ 629.00	\$ 629.00	1-catalog plus Windows, 2-Support/Circulation, and renewal subscription for Hoboken High School	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
156		3900-45	6/3/2005	Forest Lodge LLC Catering	\$ 387.00	\$ 387.00	9 chaperones for Demarest Middle School 8th Grade Graduation Trip		✓		Chaperones are necessary for the safety and security of the students while on a school field trip.	
157		562255	3/15/2006	Great Events	\$ 495.52	\$ 459.75	65-sports duffel bags for Teacher Appreciation Day for Brandt Middle School	✓			These items do not benefit the students and there is no educational value. No evidence of approval for excess amount of \$33.	
158		3334-45	4/15/2005	Great Events	\$ 105.95	\$ 361.36	30-Candles "Your Caring Lights Up Lives" for Brandt School	✓			These supplies do not benefit the students and there is no educational value.	
159	15000221500020200000	3825-45	5/26/2005	Instructivision, Inc.	\$ 1,169.50	\$ 1,150.00	GEPA Math and Language Arts software for Brandt School		✓		Such supplies provide educational value and benefit the students. No evidence of approval for excess \$20.	

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160	15000221500070200000	562369	3/24/2006	Irene Murnane	\$ 133.70	\$ 133.70	Expense reimbursement for supplies and meals for High School Proficiency Assessment (HSPA) meeting for Hoboken High School	✓			Meals do not provide educational value and do not benefit the students. Copy of receipts dated (3/4/05) prior to PO.	
161	15000240500020200000	562964	5/15/2006	Joseph F. Brandt School	\$ 1,000.00	\$ 1,000.00	Assistance to the Brandt Middle School for the Class of 2006 yearbooks.		✓		The activities surrounding the development of yearbooks provide educational value and benefit the students.	
162	15000222500040200000	562805	4/28/2006	Kean University	\$ 250.00	\$ 250.00	"Smart Board: A Powerful Tool to Create Interactive Learning Environments Grade K-12" workshop on 5/10/06 for two teachers from Calabro Primary School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
163		1106-45	9/22/2004	Lightpath	\$ 14,228.00	\$ 12,020.00	Internet connection from 9/2004 thru 4/2005 (monthly fee of \$960 plus additional charges) for Hoboken High School		✓		Such services are used by the BOE for communication on a day to day basis. No evidence of approval for the excess amount of \$2,208 for the P.O.	

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164	15000240500040200000	3181-45	3/23/2005	Mad Science of Bergen County	\$ 3,995.00	\$ 3,995.00	27 workshops, and 1 45- minute assembly program held on 5/18/2005 for Calabro School		✓		These workshops and assembly provide educational value and benefit the students.	
165	15000221500070200000	562205	3/9/2006	McDonald's	\$ 433.50	\$ 433.50	Breakfast for HSPA meeting for Hoboken High School		✓		Such expenditures provide an incentive for participation in the proficiency exam and benefits the students.	
166	11000252500131000000	560427	9/21/2005	Optimum Lightpath	\$ 18,784.80	\$ 17,280.00	Services to provide network connectivity from 5/2005 thru 5/2006 for BOE		✓		Network services is used for communication via email, internet connection for research, etc.	

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167		2444-45	12/7/2004	Paul Appliances	\$ 349.00	\$ 349.00	Refrigerator for conference room in Brandt School	✓			The refrigerator does not provide educational value or benefit the students.	
168		2532-45	12/15/2004	Paula Ohaus	\$ 187.31	\$ 187.31	Expense reimbursement for costumes, etc for play at Hoboken High School		✓		These supplies were part of the costumes used for an assembly for the students.	
169	15000222500020200000	561522	1/9/2006	Project Impact Arts in Ed.	\$ 800.00	\$ 800.00	Assembly Program for Black History "The Legend of Sojourner Truth" held on 1/17/06 for Brandt Middle School		✓		This play will provide educational value and benefit the students.	

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170		3121-45	3/15/2005	Renaissance Learning	\$ 477.00	\$ 477.00	1-year renewal for ESP Plus Star Math, Reading, and AM for accelerated readers program for Brandt School		✓		Such accelerated program provides educational value and benefit the students.	
171		3197-45	3/24/2005	Ronnie Brandt	\$ 425.00	\$ 425.00	Vendor contracted for a performance of "This Land Is Your Land" play on 4/12/05 for Demarest School		✓		This assembly provides educational value and benefits the students.	
172		562678	4/27/2006	Scholastic, Inc.	\$ 150.12	\$ 150.12	Invoice for magazine subscription to Scholastic magazine for 20 issue with shipping and handling for Wallace Primary school.		✓		Periodicals are necessary resources for the school's library and help encourage the students to read.	

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173	11000252500131000000	560816	10/14/2005	School Base	\$ 4,000.00	\$ 4,000.00	Invoice for services contracted to provide a database to be used in Budget 2006/07 development.		✓		Such database was necessary in assisting the BOE to develop the schoolyear's budget until the current system was fully functional.	
174	15000221500070200000	562215	3/10/2006	Strike It Rich, LLC	\$ 562.50	\$ 562.50	Payment for bowling games, pizza, drinks, and shoe rental for 99 people for the Hoboken High School. This event was provided as an incentive for the HSPA attendance.		✓		Such expenditure benefit the students and may provide educational value. Cost of expense appears reasonable.	
175	15000240500050200000	561735	1/24/2006	Winceyco LLC.	\$ 1,500.00	\$ 1,500.00	Performance of the "African Discovery Through Music Assembly" for the Demarest Middle School.		✓		This play will provide educational value and benefit the students.	
176		2454-45	12/7/2004	Winceyco, Inc.	\$ 1,400.00	\$ 1,400.00	"African Discovery Through Music 1 Troupe" assembly for Demarest School		✓		This assembly provides educational value and benefit the students.	

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177	11000262520130800000	560749	10/11/2005	BGIA	\$ 760.00	\$ 760.00	First Responder Ambulance (flat-rate) for BOE		✓		The ambulance is necessary to provide immediate service to the school in the event of an emergency.	
178		1370-45	7/19/2004	State of New Jersey Dept of Labor	\$ 3,348.00	\$ 3,348.00	Catastrophic Illness and Medical Malpractice Insurance Fund Assessment for BOE		✓		The insurance is necessary to protect the school in the event of legal claims.	
179		560627	10/3/2005	Academy Group, Inc.	\$ 1,937.10	\$ 2,500.00	Monthly service charges for answering service and faxed messages for the BOE incurred for the months of Oct. 2005 thru Sept. 2006.		✓		Such services are used by the BOE for communication on a day to day basis. No evidence of approvals on the invoices for the months of Oct. 2005 through Sept. 2006.	

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180		1739-45	9/14/2004	Academy Group, Inc.	\$ 1,472.50	\$ 2,000.00	Answering service from 9/2004 thru 6/2005 for BOE (approximately \$170/month)		✓		This service is used by faculty and staff to leave messages during non-business hours (e.g., for taking a sick day). Per the BA/ABA, this is more cost effective than hiring an employee to perform such duties.	
181		560751A	7/1/2005	AT&T	\$ 11,045.96	\$ 10,000.00	Multiple invoices for phone services for the period of 7/2005 thru 7/2006 for Hoboken School District		✓		Such services are used by the BOE for communication on a day to day basis. No evidence of approval of excess amount of \$1,046.	
182		560738A	11/1/2005	Nextel Communications	\$ 48,410.59	\$ 18,105.94	Cellular and Walkie-Talkie service for 157 accounts (i.e. for security guards, BOE, 6 police officers, etc) from 7/2005 thru 7/2006 for Hoboken School District		✓		Such services are used by the BOE for communication on a day to day basis. No evidence of approval for additional amount of \$30,305 and on all invoices from 7/2005 thru 7/2006.	
183	11000230530110600000	560455	9/21/2005	PSE&G	\$ 2,250.00	\$ 2,250.00	Pole cable (for fiber optic network) rental fee for 2005-2006 located at various areas near the schools.		✓		These cable poles are used for the day-to-day communication channels for the schools.	

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184	11000230530110600000	563326	6/30/2006	Purchase Power	\$ 1,154.38	\$ 1,087.96	Postage meter service from 5/2006 thru 6/2006 for BOE		✓		Such services are used by the BOE on a day-to-day basis. No evidence of approval for the excess amount of \$66 for the P.O.	
185	11000230530110600000	560681	10/5/2005	Verizon Wireless	\$ 1,524.36	\$ 3,000.00	Wireless services for the 2005-2006 school year. Invoices dated from June 2005 through July 2006 for phone # (201) 424-2921.		✓		Such services are used by the BOE for communication on a day to day basis. No evidence of approvals for all invoices (June 2005 through July 2006).	
186	11000230585110200000	562441	3/31/2006	Anthony M. Curko	\$ 300.00	\$ 300.00	Per Diem expenses for 3 days at NJASBO conference May 10-12, 2006 for the BA.		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
187	11000230585110200000	562164	3/7/2006	Bally's Atlantic City	\$ 220.00	\$ 220.00	Hotel expense for 2 nights at the NJASBO conference May 10-11, 2006 attended by the BA.		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	

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188	11000230585110200000	560796	10/13/2005	Carmelo Garcia	\$ 300.00	\$ 300.00	Stipend for NJ school boards convention 10/25-28,2005		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
189	11000230585110200000	562440	3/31/2006	Dennis Butkiewicz	\$ 300.00	\$ 300.00	Per Diem expenses for 3 days at NJASBO conference May 10-12, 2006.		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
190	11000230585110200000	560971	10/27/2005	Elysian Café	\$ 1,207.80	\$ 1,207.80	Dinner Meeting held on 6/28/05 for BOE	✓			Meals do not provide educational value and do not benefit the students.	Meeting for the BOE that was budgeted in the correct function pertaining to the Board
191	11000230585110200000	560797	10/13/2005	Francis Rhodes Kearns	\$ 300.00	\$ 300.00	Stipend for attending the NJ School Board's convention 10/25-28,2005		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	

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192	11000230585110200000	560799	10/13/2005	Magdalena Porrata	\$ 200.00	\$ 200.00	Stipend for NJ school boards convention 10/25-28,2005		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
193	11000230585110200000	560739	10/11/2005	NJ School Bds. Association	\$ 2,110.00	\$ 2,110.00	Group registration for 2005 annual workshop NJSBA Convention held 10/26-28, 2005 for BOE		✓		Annual School Boards' Workshop. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
194	11000230585110200000	562903	5/8/2006	NJSBA	\$ 2,425.00	\$ 2,425.00	Registration for Annual Workshop held 10/25-27, 2006 for BOE		✓		Annual School Boards' Workshop. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	

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195	1100023058511020000	562591	4/13/2006	Patrick Gagliardi	\$ 1,435.77	\$ 5,290.65	Expense reimbursement for the Superintendent for attending the Middle states evaluation / Utah Conference		✓		Annual Spring conference for Superintendent. In accordance with the employee's contract, attending such conference provides professional development, training, current events, and trends related to the employee's profession.	
196	1100023058511020000	560794	10/13/2005	Ronald Rosenberg	\$ 300.00	\$ 300.00	Stipend for NJ school boards convention 10/25-28,2005		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
197	1100023058511020000	561945	2/8/2006	Stan's Sports Center Inc.	\$ 500.00	\$ 500.00	Two walnut plaques w/ color plate engraving	✓			Plaques do not improve student learning or provide benefits to the students.	

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198	11000230585110200000	560793	10/13/2005	Theresa Burns	\$ 150.00	\$ 150.00	Stipend for the NJ School Boards Convention on Oct. 28, 2005 at Atlantic City.		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
199		1620-45	9/8/2004	Trump Plaza	\$ 5,070.00	\$ 5,070.00	13 rooms for NJSBA Convention from 10/19-21, 2004 for BOE		✓		Annual School Boards' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
200		4210-45	6/30/2005	Trump Taj Mahal	\$ 4,290.00	\$ 4,290.00	11 rooms for NJSBA Convention from 10/25-28, 2005 for BOE		✓		Annual School Boards' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	

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201		560360	9/15/2005	Aramark	\$ 64,110.29	\$ 18,000.00	Janitorial services from 6/2005 thru 7/2006 for Hoboken School District		✓		Such services are used by the BOE to maintain the school's facilities on a day to day basis. No evidence of approval for the excess amount of \$46,110 for the P.O. and on all invoices from 6/2005 thru 7/2006.	
202		1650-45	9/8/2004	Aramark Uniform Svcs., Inc.	\$ 27,365.02	\$ 15,000.00	Cleaning supplies and maintenance expenses incurred during the 2004 - 2005 academic year. Invoices covered period from 7/15/05 to 6/30/06.		✓		Such services and supplies are used by the BOE to maintain the school's facilities on a day to day basis. No evidence of approval for the excess amount of \$12,365 for the P.O.	
203	11000230590110800000	561237	12/5/2005	BGIA	\$ 30,130.00	\$ 223,944.00	School leaders Errors & Omissions insurance policy for the 2005-2006 school year		✓		The insurance is necessary to protect the school in the event of legal claims.	

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204		560647	10/4/2005	Hoboken Reporter	\$ 25,796.62	\$ 27,000.00	Newspaper advertisement to promote schools/school programs (e.g., high school plays, open house, community service events, etc.), public notice (BOE Board Meetings, School Board Election, proposals to the Board, etc.) and posting for employment for the year 2005-2006	✓			While some advertisement (e.g., open positions postings, public notices, etc.) appear reasonable and other advertisement (e.g., school publicity) bring awareness to programs at various Hoboken schools and help promote community involvement, the costs of such expenses appear excessive.	Annual advertising that the BOE is required to do by statute
205	11000230590110100000	563049	5/31/2006	NJASA	\$ 400.00	\$ 400.00	Renewal of NJASA (NJ Association of School Administrators) Research Publications Subscription for 2006-2007 for BOE		✓		Subscription to such periodical helps keep the school administrators updated of current events and issues relating to running the schools.	
206		562904	5/8/2006	Trump Plaza	\$ 6,006.00	\$ 6,006.00	Lodging expenses for 13 Board members who attended the annual school board convention 10/24-10/26/06 (\$149/night)			✓	Attendance to the school board convention will assist the board members to learn/understand the schools' plans and objectives and help in performing their roles.	
207		562953	5/12/2006	Vera's Florist	\$ 200.00	\$ 200.00	Flower arrangements for two individuals on 5/12/06	✓			Floral arrangements do not benefit the students and there is no educational value.	

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208	11402100600170200000	561657	1/19/2006	328 Grand Street Assoc., LLC	\$ 8,075.00	\$ 8,075.00	Meals provided for the 2005 Football Season for Hoboken High School: 50 players at \$9.50/per person for 17 games. Meals provided to PAL (Police Athletic League) also.	✓			Meals do not provide educational value. In addition, the cost appears excessive.	
209	15000240600060200000	561963	2/9/2006	Adela Sanchez	\$ 50.81	\$ 50.81	Expense reimbursement for McDonalds meals for Wallace Primary School	✓			Meals do not provide educational value.	
210	15000222600060200000	561090	11/17/2005	Affordable Computer Products	\$ 129.90	\$ 129.90	VCR/DVD/CD combo player purchased for Wallace School.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
211		3795-45	5/25/2005	Al Egizi	\$ 200.00	\$ 200.00	Provided music for the "Songfest" on 5/26/05 and the Graduation on 6/27/05 for Hoboken High School		✓		The music is a part of the graduation ceremony.	
212		2389-45	11/24/2004	Alan Party & Tent Rentals Inc.	\$ 757.80	\$ 757.80	40 tables and 84 chairs for Hoboken High School College Day		✓		These furniture are necessary for the event that benefits the students and provide educational value.	

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213	11000219600200200000	560597	9/30/2005	ALC Fall Symposium	\$ 525.00	\$ 525.00	Three Special Services staff attended separate seminars covering (1) assessment of students with Autistic Spectrum Disorder; (2) study of WJIII Cognitive battery; and (3) methods of screening kindergarten students to determine who are at risk for reading failure.		✓		Attending such seminar will help strengthen the skills of the teachers in understanding and dealing with parents and students with such disabilities on a day-to-day basis.	
214	11000219600200200000	560597	9/30/2005	ALC Fall Symposium	\$ 525.00	\$ 525.00	Invoice for 3 staff attending (An eye on the future IDEA workshop) on 10/25/2005. The conference is to provide training and overview of the Achievement Battery and Interpretation, Transition Planning in the IEP and Assessment of students with Autistic Spectrum Disorder (ASD).		✓		Attending such seminar will help strengthen the teacher's skills to effectively motivate and help students with such needs on a day-to-day basis.	
215	15000240600040200000	3927-45	6/30/2005	Allied Interstate	\$ 27.29	\$ 27.29	Placement ID 0150773734 for Calabro School. (Description was not provided.)			✓	Inadequate information to understand the nature of the expense.	
216		1050-45	6/30/2004	Amanda's	\$ 1,007.72	\$ 1,007.72	Luncheon for Teacher Orientation held on 6/29/04 for BOE	✓			Meals do not benefit the students and there is no educational value.	

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217	11000219600200200000	561251	12/6/2005	American Guidance Svc., Inc.	\$ 956.97	\$ 869.97	Three sets of CST Assessment and evaluation supplies and materials to be used at the Demarest Middle School		✓		Such supplies will help provide educational value and benefit the students. No evidence of approval indicating that the supplies were received. No evidence of approval for the excess amount of \$87 for the P.O.	
218	11000219600200200000	561253	12/6/2005	American Guidance Svc., Inc.	\$ 395.98	\$ 399.98	1 set of CST Assessment & Evaluation supplies and materials for the Wallace Primary School.		✓		Educational tools will provide educational value and benefit the students.	
219	11000230600110100000	562067	2/27/2006	American Guidance Svc., Inc.	\$ 615.78	\$ 615.78	50 Cumulative Record Folders		✓		Office supplies are necessary for the everyday operation and use at the school.	
220	11000230600110100000	560598	9/30/2005	American Schl. Board Journal	\$ 470.00	\$ 470.00	One year subscription to the American School Board Journal for 10 Board members.		✓		Subscription to such periodical will keep the Board updated with current events, trends, and tools to help them in their job responsibilities.	
221	11000251600120100000	560588	9/29/2005	Anthony M. Curko	\$ 147.43	\$ 53.35	Reimbursement for mileage from Hoboken to Eatontown, NJ for Systems 3000 Training Seminar for BOE		✓		Mileage to and from the System 3000 training is reimbursable since the employee was required to attend the training to properly understand the functionality of the BOE office accounting system as applicable to his job function.	

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222	11000251600120100000	561674	1/20/2006	Anthony M. Curko	\$ 94.08	\$ 94.08	Mileage reimbursement to employee (194 miles) for attending System 3000 training on 11/10/05 and 1/17/05 in Eatontown NJ.		✓		Mileage to and from the System 3000 training is reimbursable since the employee was required to attend the training to properly understand the functionality of the BOE office accounting system as it relates to his job function.	
223	15000240600070200000	561395	12/16/2005	Apollo Flag Company Inc.	\$ 188.10	\$ 188.10	US Flag for Hoboken High School		✓		The flag provides educational value and benefit the students.	
224		560109	8/1/2005	Arcola Bus Sales	\$ 244.16	\$ 244.16	Invoice for parts and labor for bus repair for Hoboken the BOE.		✓		Such service is used for the proper operation of the BOE's transportation fleet.	
225		3723-45	5/17/2005	Arthurs Tavern	\$ 1,000.00	\$ 1,000.00	8th Grade Graduation luncheon on 5/19/05 for Brandt School		✓		Such expenditure is part of the recognition of the students' achievement.	
226	15000240600020200000	562979	5/17/2006	Arthur's Tavern, Inc.	\$ 652.81	\$ 750.00	8th grade graduation luncheon for Brandt Middle School		✓		Such expenditure is part of the recognition of the students' achievement.	
227	11000219600200200000	562081	2/28/2006	Audio Enhancement	\$ 180.00	\$ 180.00	Invoice dated 3/3/06 for two speakers and two-50' cables for mounting for the Special Services Dept.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
228	11000230600110100000	560467	9/22/2005	August Pensa Modern Movers	\$ 1,014.00	\$ 1,014.00	Delivery of cartons to various Hoboken schools and administration building and packing supplies.			✓	Inadequate information to understand the nature of the expense.	

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229	15000240600040200000	561583	1/12/2006	August Pensa Modern Movers	\$ 175.00	\$ 175.00	50-medium cartons and 10-packing tapes for use at the Calabro Primary School.		✓		Such supplies are necessary for the usage at the school.	
230		2038-45	10/13/2004	B&H Photo Catalog	\$ 1,390.75	\$ 1,390.75	Video equipment (i.e. digital camera, bag, cassettes, etc) for all Hoboken High School sports		✓		Filming the athletic games helps the coaches to provide training to athletes and to develop game strategies.	
231		2752-45	1/18/2005	Baker & Taylor	\$ 3,218.41	\$ 3,535.79	93 and 119 various titles of Fiction and Non-Fiction books, and book processing fee (\$212 - \$1/book) for Hoboken High School library		✓		Books provide education value and benefit the students.	
232		3982-45	6/14/2005	Barnes & Noble	\$ 145.00	\$ 145.00	8-\$15 and 1-\$25 Barnes & Noble gift certificate for Hoboken High School Excellence Award Ceremony		✓		Such expenditure are part of the recognition/awards for students.	
233	11000251600120100000	560354	7/1/2005	Baron Drug & Surgical	\$ 25.20	\$ 25.20	Nurse's office supplies for BOE		✓		These supplies are necessary for normal day-to-day use.	
234	15000240600060200000	561451	1/4/2006	Bart Reilly	\$ 37.66	\$ 37.66	Expense reimbursement for school office refreshments & supplies for Wallace Primary School	✓			Meals and supplies do not benefit the students and there is no educational value.	
235	15000221600040200000	562612	4/25/2006	Best Computer Supplies	\$ 875.18	\$ 891.15	24 Inkjet cartridges, film for b/w laser, and 2 premium copy paper for Calabro Primary School		✓		These supplies are used throughout the school on a day-to-day basis.	

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236	15000240600090200000	562889	5/8/2006	Bingham Communications Inc.	\$ 180.00	\$ 180.00	Installed and purchased switchbacks for intercom system to replace broken ones at Connors Primary School		✓		Such maintenance helps ensure that communication devices used throughout the school are properly functioning. Invoice dated (4/1/06) prior to PO.	
237		1487-45	8/12/2004	Botanical Design	\$ 1,425.00	\$ 1,425.00	9-Floral arrangements Hoboken High School	✓			Floral arrangements do not benefit the students and there is no educational value.	
238	11000230600110100000	561238	12/5/2005	Boys & Girls Club	\$ 1,000.00	\$ 1,000.00	Boys and Girl club Gold table sponsorship for dinner	✓			Meals do not provide educational value and do not benefit the students.	
239	11000219600200200000	562113	3/2/2006	Bureau of Education & Research	\$ 507.00	\$ 676.00	Workshop attended by 4 Resource teachers from Wallace School on 3/13/06. Workshop to provide tools for co-teaching practices in the general education classroom so they could work effectively for the benefit of the students.		✓		Attending such seminar will help strengthen the teachers' skills to effectively provide a good learning environment for students on a day-to-day basis.	
240		2654-45	1/7/2005	Café Michelina	\$ 456.40	\$ 456.40	SPMT Dinner Meeting held on 12/15/04 for Wallace School	✓			Meals do not improve student learning and do not benefit the students.	
241	15000222600040200000	561643	1/18/2006	Callaway House, Inc.	\$ 1,118.45	\$ 1,118.45	Classroom furniture: Book carousels, literature rack, caddy, etc. purchased on 1/26/06 for Calabro Primary School.		✓		Furniture purchased for classrooms are necessary tools in keeping the classroom organized and efficient use of space.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
242	15000240600070200000	562056	2/16/2006	Candle Business Systems, Inc.	\$ 1,021.00	\$ 1,021.00	Invoice indicated annual copier maintenance, including labor and parts, for Hoboken HS.		✓		The maintenance is required to keep the copier operating properly and help the school's office function efficiently on a regular basis.	
243	15000240600070200000	562180	3/8/2006	Candle Business Systems, Inc.	\$ 1,157.00	\$ 1,157.00	Invoice indicated annual copier maintenance, including labor and parts, for Hoboken HS.		✓		The maintenance is required to keep the copier operating properly and help the school's office function efficiently on a regular basis.	
244	15000240600060200000	562699	4/27/2006	Candle Business Systems, Inc.	\$ 604.88	\$ 604.88	1-case of Ink-tube and 4 Master Rolls for Wallace Primary School		✓		These office supplies are used at the school on a day-to-day basis.	
245	15000222600070200000	560625	10/3/2005	Candy Corner	\$ 523.95	\$ 513.00	Local vendor to provide daily newspapers (NY Times, Jersey Journal, Bergen Record, Star Ledger, and Daily News) ordered for 180 days for the Hoboken High School Library Media on 12/19/2005		✓		Periodicals are necessary resources to the school's library and help encourage students to read.	
246	15000240600060200000	562178	3/8/2006	Cara Killen	\$ 119.35	\$ 119.35	Staff was reimbursed for meals purchased for red, white and blue day, 2/16/06.	✓			Meals do not benefit the students and there is no educational value.	
247	11000251600120100000	561084	11/16/2005	Carpet Smart, Inc.	\$ 1,060.00	\$ 1,060.00	Installation of carpet in BOE			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	

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248	15000240600070200000	561480	1/5/2006	Carpet Smart, Inc.	\$ 1,574.48	\$ 1,574.48	Invoice for the installation of carpet in the conference room for Hoboken HS.			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
249	15000222600060200000	1338-45	6/30/2005	Carus Publishing	\$ 35.97	\$ 35.97	1 year Lady Bug Magazine subscription for Wallace School		✓		Periodicals are necessary resources to the school's library and help encourage students to read.	
250	15000240600090200000	562696	4/27/2006	CDW Government	\$ 551.39	\$ 534.99	Purchase of a printer (including shipping charges) for Connors Primary School.		✓		This equipment is used in the school's office on a day-to-day basis.	
251	11000252600131000000	560721	10/7/2005	CDW Government	\$ 607.87	\$ 599.58	6- 1GB Flash Drives for BOE			✓	Inadequate information to understand the nature of the expense.	
252	11000252600131000000	562040	2/16/2006	CDW Government	\$ 12,150.00	\$ 12,150.00	Virus Protection Upgrade for BOE		✓		This upgrade allows updated protection of the BOE's network.	
253	11000252600131000000	562153	3/7/2006	CDW Government	\$ 1,631.60	\$ 1,631.60	Cisco Pix and Laser Jet Printer for BOE		✓		This equipment is necessary for the day-to-day use in the office.	
254	11000252600131000000	562168	3/8/2006	CDW Government	\$ 3,996.00	\$ 3,996.00	Anti-Spam Software for BOE		✓		Anti-Spam Software helps protect the school's email system and facilitate the efficiency / productivity of school staff.	
255	15000240600020200000	562227	7/1/2005	Chair Hire Co.	\$ 750.00	\$ 750.00	Invoice from Chair Hire Co. for 300 chairs for graduation for Brandt Middle School.		✓		Rental of chairs are necessary for utilization at the graduation ceremony.	

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256	15000240600020200000	3303-45	4/12/2005	Chair Hire Co.	\$ 660.00	\$ 660.00	300 folding chairs for Brandt School 6/27/05 high school graduation		✓		Rental of chairs are necessary for utilization at the graduation ceremony.	
257	15000240600060200000	560853	10/19/2005	Consult Edge	\$ 487.93	\$ 456.90	Telset and Analog Telset (headsets) for Wallace Primary School		✓		Equipment is used for the day-to-day communications and operations.	
258	15000240600070200000	561263	11/30/2005	Consult Edge	\$ 66.04	\$ 53.90	Invoice indicated purchase and installation of phone for the chairperson's office at Hoboken HS.		✓		The phones are used for communication and daily operation at the school's office.	
259	15000240600060200000	561716	1/24/2006	Consult Edge	\$ 888.11	\$ 858.00	Refurb of office equipment for Wallace Primary School		✓		Equipment is used for the day-to-day communications and operations.	
260		562115	3/2/2006	Consult Edge	\$ 286.00	\$ 286.00	Refurb of telecommunications equipment for BOE		✓		Refurbishing of telephone equipment for the day-to-day use at the BOE.	
261	11000230600110100000	562256	3/15/2006	Consult Edge	\$ 1,387.78	\$ 1,378.15	Analog polycom and wireless for BOE		✓		Equipment is used for the day-to-day communications and operations.	
262		2618-45	1/4/2005	Content Party Rental	\$ 123.00	\$ 123.00	Equipment rental (i.e. grill and propane tank) for Demarest School	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
263	15000240600060200000	560955	10/26/2005	Copitron Office Equipment	\$ 160.00	\$ 160.00	1 case of toner for Wallace Primary School		✓		The toner is necessary for the day-to-day use at the school's office. Invoice dated (10/21/05) prior to PO.	

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264	15000240600060200000	4127-45	6/30/2005	Copitron Office Equipment	\$ 1,369.00	\$ 1,369.00	Toshiba 4560 and Labor Brother 1150 copiers purchased on 2/3/05 for Wallace School		✓		These equipment will be used at the school on a regular basis.	
265		2986-45	2/24/2005	COSAC	\$ 200.00	\$ 200.00	"Starting and Maintaining an In-District Autism Program" workshop held on 4/15/2005 for Concetta Drew and Victoria Aligo for BOE		✓		Attending such workshop will help strengthen the skills of the teachers in understanding and dealing with parents and students with such disabilities on a day-to-day basis.	
266	11000219600200200000	560808	10/15/2005	Ctr. For Ed. & Employment Law	\$ 164.95	\$ 164.95	Annual deskbook on students with disabilities and special education for BOE		✓		This book is necessary to help the school handle parents and their children with special needs on a day-to-day basis.	
267	15000240600060200000	561433	12/21/2005	Ctr. for Ed. & Employment Law	\$ 154.95	\$ 154.95	Invoice indicated purchase of Encyclopedia and shipping charges for Wallace Primary School.		✓		Encyclopedias promote educational learning.	
268		2542-45	6/30/2005	Culligan	\$ 1,583.00	\$ 1,500.00	Multiple invoices for approximately 200 - 10 gallon water bottles, cooler rental, and service fees for the months of Sept. 2004 through July 2005 for the BOE.	✓			These supplies do not provide educational value and do not benefit the students. No evidence of approvals on all invoices from Sept. 2004 through July 2005.	

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269	15000240600060200000	562512	4/7/2006	Data Management, Inc.	\$ 284.95	\$ 278.00	Visitor pass, book, and log for Wallace Primary School		✓		Such supplies are used on a regular basis to document and identify visitors at the school, and help prevent unauthorized individuals from entering the school facilities.	
270	15000222600060200000	560586	9/28/2005	Demco Inc.	\$ 62.89	\$ 54.71	Purchase of various office supplies (tapes, markers, book tape) for Wallace Primary School		✓		These supplies are necessary for the day-to-day use at the school.	
271	15000240600040200000	562147	3/6/2006	Demco Inc.	\$ 366.80	\$ 413.00	Invoice from Demco, Inc for the purchase of Portable PA system and shipping cost for the Calabro Primary school.		✓		PA system is useful for communication to students in a large gathering on a regular basis.	
272	15000240600060200000	4124-45	6/30/2005	Denise Donnelly	\$ 65.85	\$ 65.85	Expense reimbursement for refreshments for Kindergarten and Excellence Assembly supplies for Wallace School	✓			Meals do not benefit the students and there is no educational value. Invoice dated (6/13/05) prior to PO.	
273	11000251600120100000	560921	10/24/2005	Dennis Butkiewicz	\$ 129.44	\$ 129.44	Reimbursement for mileage and tolls from Hoboken to Eatontown, NJ for Systems 3000 Training Seminar held on 10/19/05 for BOE		✓		Mileage to and from the System 3000 training is reimbursable since the employee was required to attend the training to properly understand the functionality of the BOE office accounting system as applicable to his job function.	

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274	11000251600120100000	561243	12/5/2005	Dennis Butkiewicz	\$ 53.04	\$ 53.04	Reimbursement for mileage and tolls from Hoboken to Eatontown, NJ for Systems 3000 Training Seminar for BOE		✓		Mileage to and from the System 3000 training is reimbursable since the employee was required to attend the training to properly understand the functionality of the BOE office accounting system as applicable to his job function.	
275	11000251600120100000	4183-45	6/30/2005	Dennis Butkiewicz	\$ 221.95	\$ 221.95	Expense reimbursement for purchase of Quick Books Pro Software for the Accounting of the Payroll Agency Account for BOE	✓			The purchase of such accounting system appears to be unnecessary since the BOE has its accounting system (e.g., Harrington/Systems 3000). Invoice dated (5/20/05) prior to PO.	
276	15000240600040200000	3881-45	6/30/2005	Direct Advantage	\$ 711.20	\$ 711.20	Indoor Enclosed Corboard with "Calabro Primary" header. (Additional information not provided.)			✓	Inadequate information to understand the nature of the expense.	
277		1168-45	6/30/2004	Disney Adventures	\$ 14.97	\$ 14.97	1-year Disney Adventures Magazine subscription		✓		The magazine subscription will benefit the students and there is an educational value.	
278	15000240600050200000	563137	6/8/2006	Dynamic Fan, Inc.	\$ 420.00	\$ 420.00	6-Fans for Demarest Middle School graduation held on 6/27/06		✓		Rental of fans used for graduation help provide the students with a comfortable environment.	

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279	15000240600050200000	3653-45	5/6/2005	Dynamix Fan Inc.	\$ 420.00	\$ 420.00	6 fans for Demarest School graduation on 6/24/05		✓		Rental of fans used for graduation help ease the hot weather.	
280	15000222600070200000	560112	8/1/2005	Ebsco Subscription	\$ 1,751.70	\$ 1,643.68	Various periodicals ordered for Hoboken High School Library.			✓	While the expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. No evidence of approval for excess amount of \$108.02 for the P.O.	
281	15000222600060200000	561009	11/1/2005	Ebsco Subscription	\$ 215.27	\$ 227.72	Various books and magazines purchased on 12/1/2005 for Wallace Primary School.		✓		Books and periodicals necessary resources for the school's library and help encourage students to read.	
282	15000222600070200000	561929	2/6/2006	Ebsco Subscription	\$ 190.60	\$ 190.60	Subscription to a periodical (Current Biography) and increased rate for another (NJ History Magazine) ordered for Hoboken High School Library.		✓		Periodicals are necessary resources for the school's library and help encourage students to read.	
283		3067-45	3/8/2005	Educational Resources/Fas-Track	\$ 319.90	\$ 319.90	Purchase of 2-PC Anywhere Host and Remote system for Hoboken HS.		✓		This expenditure allows the BOE faculty and administrators for remote access to the BOE's systems as appropriate.	

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284	15000240600050200000	560011	7/1/2005	Electronic Office Systems	\$ 1,400.00	\$ 1,400.00	50 cases of copy paper for Demarest Middle School purchased on 6/28/05.		✓		These supplies are necessary for the day-to-day use at the school. Invoice dated (6/28/05) prior to PO.	
285		560923	10/24/2005	Electronic Office Systems	\$ 2,240.00	\$ 2,240.00	88 cases of white copy paper for BOE		✓		Office supplies are necessary for the everyday operation and use at the school.	
286	15000240600060200000	562286	3/16/2006	Electronic Office Systems	\$ 6,225.00	\$ 6,225.00	215 cases of copy paper, 10 cartons of assorted color copy paper for Wallace Primary School		✓		These supplies are necessary for the day-to-day use at the school.	
287		1117-45	6/30/2004	Electronic Office Systems	\$ 7,072.53	\$ 7,072.53	255-cases of mimeograph paper, and 15-cartons of assorted colored paper for Wallace School		✓		These supplies are necessary to the day-to-day use at the school.	
288	15000240600050200000	562230	3/13/2006	Elizabeth Evans-Pittman	\$ 759.69	\$ 759.69	Reimbursement for Black History Luncheon for Demarest Middle School		✓		Such expenditure benefits the students and may provide educational value. Cost of expense appears reasonable. Invoices dated (2/5/05) prior to PO.	
289		3854-45	6/1/2005	Elizabeth Falco	\$ 558.45	\$ 558.45	Expense reimbursement for meals for Demarest School	✓			Meals do not provide educational value and do not benefit the students.	

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290	15000240600020200000	561478	1/4/2006	Erin Kraven	\$ 63.11	\$ 63.11	Refreshments for 8th Grade Ring Ceremony held on 12/22/05 for Brandt Middle School		✓		Such expenditure is part of the recognition of the students' achievement.	
291	15000240600070200000	561703	1/23/2006	Esther Rentas	\$ 1,000.00	\$ 1,000.00	PA system with engineer for Christmas Assembly on 12/15/05 (morning show at Hoboken High School, and afternoon show at Hoboken Schools)		✓		The PA system and engineer help ensure that such communication device is properly working to communicate with the students during the assembly program. The PA system Invoice dated (12/16/05) prior to PO.	
292	15000240600020200000	563029	5/24/2006	Esther Rentas	\$ 750.00	\$ 750.00	PA system with engineer for Brandt Middle School graduation held on 6/27/06		✓		The PA system and engineer help ensure that such communication device is properly working to communicate with the students during the Graduation Ceremony. The invoice dated (5/23/06) prior to PO.	
293	15000240600050200000	563141	6/8/2006	Esther Rentas	\$ 500.00	\$ 500.00	PA System on 6/27/06 for Demarest Middle School graduation		✓		The PA system is required for the graduation ceremony to enhance the communication due to the large audience.	
294	15000240600050200000	3372-45	6/30/2005	Esther Rentas	\$ 350.00	\$ 350.00	Invoice for PA system for graduation on 6/27/06 for Demarest School.		✓		The PA system is required for the graduation ceremony to enhance the communication due to the large audience.	

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295	11000230600110100000	562041	2/16/2006	FAN4Kids	\$ 350.00	\$ 350.00	FAN4Kids Benefit dinner June 18, 2005 attended by BOE Members and Faculty	✓			Meals do not benefit the students and there is no educational value.	
296	15000240600090200000	562214	3/10/2006	Felicia Sacci	\$ 12.33	\$ 12.33	Expense reimbursement for 2 locks for Connors Primary School		✓		The locks are required for safety/security issues (e.g., securing confidential records).	
297	11000230600110100000	560942	10/25/2005	Filippos	\$ 265.00	\$ 222.00	Luncheon Meeting during the month of September 2005 for Hoboken High School	✓			Meals do not provide educational value and do not benefit the students. No evidence of approval of excess amount of \$43.	
298	15000240600070200000	562978	5/17/2006	Filippos	\$ 14.00	\$ 14.00	Lunch at meeting in the Superintendent's Conference Room for Hoboken High School	✓			Meals do not benefit the students and there is no educational value.	
299	11000230600110100000	561825	1/30/2006	Fiore's	\$ 364.00	\$ 364.00	Three 6 Ft. Hero sandwiches, 1/30/06	✓			Meals do not benefit the students and there is no educational value.	
300		562007	2/10/2006	Fiore's	\$ 44.75	\$ 44.75	Invoice from Fiore's for lunch for middle state meeting for 4 individuals.	✓			Meals do not benefit the students and there is no educational value.	
301		3702-45	5/12/2005	Fiore's	\$ 800.00	\$ 800.00	Luncheon for Teacher Appreciation Day held on 5/12/05 for BOE	✓			Meals do not benefit the students and there is no educational value.	Token of appreciation to the teachers. Other districts promote this day in various ways
302	11000230600110100000	560537	9/27/2005	Flo-Tech	\$ 226.99	\$ 226.99	Repair and assembly of KEX104X5. (Description of item not provided.)			✓	Inadequate information to understand the nature of the expense.	

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303		2881-45	2/5/2005	Flo-Tech	\$ 3,246.00	\$ 3,246.00	37-Toner cartridges (including black and various colors) for Demarest School		✓		These supplies are necessary for the day-to-day use at the school.	
304	15000240600050200000	3671-45	5/10/2005	Flo-Tech	\$ 231.00	\$ 231.00	3 Laser Jet cartridges for Demarest School		✓		Such supplies are used on a day-to-day basis in the school.	
305	15000222600070200000	561914	2/3/2006	Follett Corporation	\$ 6,482.25	\$ 7,330.74	Selection of 340 books for the library at Hoboken High School		✓		Books are necessary resources for the school's library and help encourage the students to read.	
306		562568	5/1/2006	Follett Corporation	\$ 965.47	\$ 965.47	Invoice for purchase of 88 books (a variety of titles) for Wallace Primary School Library.		✓		Books are necessary resources for the school's library and help encourage the students to read.	
307	11000251600120100000	561191	11/29/2005	Formcenter	\$ 131.54	\$ 131.54	Laser check stocks for BOE		✓		These are check supplies used for vendor payments.	
308	15000240600020200000	561374	12/14/2005	Frankie & Johnnie's	\$ 440.65	\$ 440.65	Receipt from Frankie and Johnnies for year end party for SPMT and I&RS teams	✓			Meals do not benefit the students and there is no educational value.	
309	15000240600020200000	563214	6/20/2006	Frankie & Johnnie's	\$ 528.00	\$ 528.00	Invoice from Frankie and Johnnies for year end party for SPMT and I&RS teams	✓			Meals do not benefit the students and there is no educational value.	
310	15000240600020200000	4056-45	6/27/2005	Frankie & Johnnie's	\$ 658.00	\$ 658.00	SPMT and I&RS Dinner Meeting	✓			Meals do not benefit the students and there is no educational value.	

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311		2581-45	12/22/2004	Frankie & Johnnie's	\$ 478.75	\$ 478.75	SPMT and I&RS Christmas Dinner Meeting for Brandt Middle School	✓			Meals do not improve student learning and do not benefit the students.	
312	15000240600070200000	561952	2/8/2006	Fred Pryor Seminars	\$ 148.80	\$ 148.80	2003 Excel Bibles, Master Office, and "Getting A's" books for Hoboken High School		✓		These resources will provide educational value and benefit the students.	
313		1163-45	6/30/2004	G.P.N	\$ 512.53	\$ 512.53	20 various book titles for Wallace School		✓		These books will provide educational value and benefit the students.	
314	15000222600050200000	561733	7/1/2005	Gareth Stevens Publishing	\$ 116.00	\$ 116.00	Numerous books ordered for the Demarest Middle School library. (75% paid by RIF; 25% paid by Hoboken BOE)		✓		Purchase of books mostly funded by a federal program to promote reading. Books are necessary resources for the school's library and help encourage students to read.	
315	11000222600240200000	3365-45	6/30/2005	Gareth Stevens Publishing	\$ 131.25	\$ 131.25	Numerous books for Grades Pre Kindergarten - 6 for use at the Calabro Primary School Library. (75% paid by RIF; 25% paid by Hoboken BOE)		✓		Purchase of books mostly funded by a federal program to promote reading. Books are necessary resources for the school's library and help encourage students to read.	
316	11000252600131000000	560452	9/21/2005	Gateway Companies Inc.	\$ 997.00	\$ 997.00	Purchase of computer system with Flat Panel Screen and Speakers for the BOE		✓		This equipment is necessary for the day-to-day use at the BOE.	
317		561545	1/10/2006	Gateway Companies Inc.	\$ 39,880.00	\$ 39,880.00	40 Gateway computer systems for Connors Primary School			✓	Inadequate information to understand the nature of the expense.	

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318	15000240600060200000	561069	11/15/2005	Gateway Companies, Inc.	\$ 509.99	\$ 509.99	Invoice from Gateway Companies, Inc. for Printer for Wallace Primary School.		✓		Printer is required for the day-to-day use at the school's office.	
319		561094	11/17/2005	Gateway Companies, Inc.	\$ 7,976.00	\$ 7,976.00	Purchase of 8 computer system with Flat Panel Screen and Speakers for the BOE on 12/19/05			✓	Inadequate information to understand the nature of the expense.	
320	11000219600200200000	561227	12/1/2005	Gateway Companies, Inc.	\$ 509.99	\$ 509.99	Cost and shipping for printer ordered on 12/13/05 for use in the Special Services Department.		✓		Printer and supplies is required for the day-to-day use at the Special Services Department.	
321	11000219600200200000	561227	12/1/2005	Gateway Companies, Inc.	\$ 509.99	\$ 509.99	Invoice for purchase of Laser Jet printer for Hoboken BOE.		✓		Printer is required for the day-to-day use at the school's office.	
322	15000218600050200000	561617	1/17/2006	Gateway Companies, Inc.	\$ 997.00	\$ 997.00	Purchase of computer system with Flat Panel Screen and Speakers for Demarest Middle School		✓		Computer equipment will be used in the school on a day-to-day basis.	
323	15000240600090200000	561739	1/25/2006	Gateway Companies, Inc.	\$ 1,371.91	\$ 1,371.91	Invoice from Gateway Companies, Inc. for Laptop for Connors School.		✓		This equipment is necessary for the day-to-day use at the BOE.	
324	11000252600131000000	561838	1/31/2006	Gateway Companies, Inc.	\$ 997.00	\$ 997.00	Purchase of computer system with Flat Panel Screen and Speakers for the BOE		✓		Computer equipment will be used in the school on a day-to-day basis.	
325	15000240600070200000	562311	3/20/2006	Gateway Companies, Inc.	\$ 1,259.99	\$ 1,259.99	Invoice for purchase of Laser Jet printer for Hoboken High School.		✓		Printer is required for the day-to-day use at the school's office.	

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Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
326		562582	4/13/2006	Gateway Companies, Inc.	\$ 6,745.15	\$ 6,745.15	Purchase of LCD rack console (17" display), rack cabinet, flash drive, and 6 Smart USB and Serial RM on 5/1/06 for BOE.		✓		These equipment are necessary to properly store and secure the BOE's system.	
327	15000240600090200000	562697	12/8/2005	Gateway Companies, Inc.	\$ 997.00	\$ 997.00	Invoice from Gateway Companies, Inc. for computer and monitor for Connors School.		✓		This equipment is necessary for the day-to-day use at the BOE.	
328	11000252600131000000	3068-45	6/30/2005	Gateway Companies, Inc.	\$ 7,013.38	\$ 7,013.38	Five personal computers and peripherals for the Business Office.			✓	Inadequate information to understand the nature of the expense.	
329	11000252600131000000	3820-45	6/30/2005	Gateway Companies, Inc.	\$ 549.99	\$ 549.99	Purchase of printer and cable for the office of the Hoboken Business Secretary.		✓		Printer and supplies is required for the day-to-day use at the Business Secretary's office.	
330	11000252600131000000	3843-45	6/30/2005	Gateway Companies, Inc.	\$ 409.97	\$ 409.97	Lithium Ion Battery, and two memory upgrade for computers purchased on 6/01/05 for Hoboken HS		✓		Computer supplies are necessary for the maintenance and day-to-day use.	
331		1407-45	7/29/2004	General Lumber Co.	\$ 949.50	\$ 876.10	Supplies (i.e. 4-boxes of 4 T's, 56 tiles, 30 metal studs, etc) for Room 207 in Hoboken High School		✓		Such supplies are used to maintain the school's facilities. No evidence of approval for the excess amount of \$73 for the P.O.	
332		1499-45	8/12/2004	General Lumber Co.	\$ 251.00	\$ 251.00	Supplies (i.e. 8-sheetrock, 30 metal studs, 2 primed pine, etc) for Hoboken High School		✓		These supplies are used in maintaining the school's facilities.	

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333		2598-45	12/22/2004	General Lumber Co.	\$ 328.00	\$ 272.00	Supplies (i.e. 20 fir, 4 ply wood, etc) to build new shelves in record stock room for BOE		✓		Such supplies are used to maintain the school's facilities. No evidence of approval for the excess amount of \$56 for the P.O.	
334	15000240600070200000	562170	3/8/2006	General Lumber Company	\$ 37.00	\$ 37.00	Invoice for 2 (2x3), screws and 4 ankers kits for Hoboken HS.		✓		These supplies are used for maintaining the school's facilities.	
335	15000240600070200000	562296	3/17/2006	General Lumber Company	\$ 221.80	\$ 221.80	Invoice for 3 glassteal (4x8), 11 vinyl molding, screws, nails, bolts and construction adhesive for Hoboken HS.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
336	15000240600050200000	3855-45	6/1/2005	Genn Law Books	\$ 415.00	\$ 375.00	NJ Statutes and Admin Titles (18A & 6/6A) - Education for Demarest School		✓		Such supplies are used by the BOE on a regular basis. No evidence of approval for excess amount of \$40 for the P.O.	
337	11000230600110100000	3867-45	6/30/2005	Gerrino Ristorante	\$ 800.00	\$ 800.00	Teachers appreciation day Dinner, 5/19/05	✓			Meals do not benefit the students and there is no educational value.	
338		3701-45	5/12/2005	Gerrino Ristorante	\$ 3,500.00	\$ 3,500.00	Luncheon for Teacher Appreciation Day held on 5/12/05 for BOE	✓			Meals do not benefit the students and there is no educational value.	Token of appreciation to the teachers. Other districts promote this day in various ways

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339	15000240600070200000	560719	9/7/2005	Go Promos	\$ 472.26	\$ 452.74	Invoice for 263 Supra deluxe pens and Gopmachine for Hoboken HS.	✓			These supplies do not benefit the students and there is no educational value. No evidence of approval for excess amount of \$19.52.	
340	15000240600060200000	561125	11/18/2005	Gonzalez Carpets	\$ 270.00	\$ 270.00	Invoice from Gonzalez Floor Covering Corp. for Commercial Carpet and Floor Repair for Wallace Primary School.			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
341		1196-45	6/30/2004	Gumdrop Books	\$ 2,841.93	\$ 2,971.07	138 various titles of Non-Fiction Collection books for Brandt School library		✓		These books will provide educational value and benefit the students.	
342	11000219600200200000	562396	3/28/2006	Handwriting Without Tears, Inc.	\$ 82.61	\$ 74.60	2-"My Printing Book", 4-"Cursive Handwriting", 2-"Cursive Success" student workbooks for grade 1, 3, 4 respectively for Hoboken School District		✓		These books provide educational value and benefit the students.	
343	11000219600200200000	561337	12/13/2005	Harcourt Assessment, Inc.	\$ 828.43	\$ 862.00	Record, feedback and quick score forms		✓		Such materials assist school administrators in assessing students' skills, progress, and/or educational needs.	
344	11000219600200200000	561338	12/13/2005	Harcourt Assessment, Inc.	\$ 1,325.80	\$ 1,185.00	Intelligence testing using the newest edition of the Wechsler scales (prior edition not usable) purchased by the school psychologist at the Hoboken High School.		✓		Such supplies may help provide educational value and benefit the students. No evidence of approval for excess amount of \$140.80 for the P.O.	

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345	11000219600200200000	561341	12/13/2005	Harcourt Assessment, Inc.	\$ 1,171.31	\$ 1,155.00	Intelligence testing kit purchased by the school psychologist at the Connors Primary School.		✓		Such supplies may help provide educational value and benefit the students.. No evidence of approval for excess amount of \$16.31 for the P.O..	
346	11000219600200200000	561726	1/24/2006	Harcourt Assessment, Inc.	\$ 180.42	\$ 188.00	Record, feedback and quick score forms		✓		Such materials assist school administrators in assessing students' skills, progress, and/or educational needs.	
347	11000219600200200000	561724	1/24/2006	Hawthorne Educational Services	\$ 937.50	\$ 870.00	Technical manuals, rating and quick score forms, response material, and child psychology books (assessment of developmental delays and behavioral problems) ordered for Special Services Department.		✓		Such supplies may help provide educational value and benefit the students. No evidence of approval for excess amount of \$67.50 for the P.O.	
348		560540	9/27/2005	Herff Jones, Inc.	\$ 105.36	\$ 8.12	1 Diploma for Demarest Middle School and 2 diplomas for Hoboken High School; and back date charge of \$73	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense No explanation provided for back date charge of \$73.	

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349	15000240600070200000	560609	10/3/2005	Herff Jones, Inc.	\$ 21.47	\$ 21.47	4-diplomas for Hoboken High School		✓		The diplomas are recognition for the achievement of graduation.	
350	15000240600070200000	561325	12/12/2005	Herff Jones, Inc.	\$ 33.47	\$ 33.47	1-diploma for Hoboken High School, and back date charge of \$25	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense. No explanation provided for back date charge of \$25.	
351	15000240600070200000	562238	3/13/2006	Herff Jones, Inc.	\$ 35.12	\$ 35.12	2-diplomas for Hoboken High School, and back date charge of \$25	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense. No explanation provided for back date charge of \$25	
352		563039	5/30/2006	Herff Jones, Inc.	\$ 2,347.02	\$ 2,347.02	Invoice for 285 diplomas and 270 covers for the Hoboken BOE district. (Brandt, Demarest and Hoboken HS)		✓		The diplomas are recognition for the achievement of graduation.	

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353	15000240600070200000	563106	6/5/2006	Herff Jones, Inc.	\$ 346.61	\$ 346.61	7-diplomas and 2-covers for Hoboken High School, and back date charge of \$75	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense. No explanation provided for back date charge of \$75	
354	15000240600070200000	563325	6/30/2006	Herff Jones, Inc.	\$ 533.25	\$ 533.25	183-diplomas for Hoboken High School		✓		The diplomas are recognition for the achievement of graduation.	
355		3967-45	6/14/2005	Herff Jones, Inc.	\$ 1,778.78	\$ 1,723.11	52 Diplomas and Covers for Hoboken HS, Joseph F. Brandt Middle School, and Demarest Middle School purchased 6/20/05 and 6/30/05.		✓		Such supplies are part of the recognition provided to the students. No evidence of approval for excess amount of \$56.	
356		562225	3/13/2006	Hermitage Art Company	\$ 33.00	\$ 33.00	Invoice for 300 program covers for Brandt Middle School.	✓			Inadequate information to understand the nature of the expense.	
357	15000240600060200000	561142	11/18/2005	Hertz Furniture System	\$ 802.40	\$ 802.40	4 seat sofa, corner table, and 10 pocket magazine rack for Wallace Primary School	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	

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358	15000240600060200000	561156	11/22/2005	Hertz Furniture System	\$ 683.55	\$ 524.70	3-pedestals for Wallace Primary School		✓		Such supplies are used at the school on a regular basis. No evidence of approval for the excess amount of \$159 for the P.O.	
359		561907	2/3/2006	Hertz Furniture System	\$ 2,260.00	\$ 2,260.00	Invoice indicated purchase of 9 computer tables and installation of those tables.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
360		562524	4/10/2006	Hertz Furniture System	\$ 22,190.00	\$ 22,190.00	140-hard plastic chair with bookrack, and 140-wheelchair accessible desk for Hoboken High School		✓		Such furniture is used on a regular basis at the school and benefit the students.	To replace outdated and unsafe student desks as well as to comply with ADA requirements
361		1306-45	7/12/2004	Hertz Furniture System	\$ 6,102.60	\$ 6,102.60	Furniture (i.e. 3-tables, 18 library chairs, 48 stacking chairs, 24 hard plastic chairs, etc) for Wallace School		✓		These furniture are necessary for the students' use in the library.	
362	11000230600110100000	562338	3/22/2006	Hoboken Board of Education	\$ 1,256.36	\$ 2,869.48	Replenishment of the petty cash fund. Petty cash was used to reimburse several employees for expenses such as the following: meals, hazardous and medical waste, and parts. Other reimbursements to employees were not explained.	✓			Meals and flower arrangements do not benefit the students and there is no educational value. No invoices and/or receipts were provided for the employee reimbursements.	

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363		41145	6/30/2005	Hoboken High School Cafeteria	\$ 420.00	\$ 420.00	Reimbursement for meals on 6/8 & 6/13/2005 for Wallace School staff	✓			Meals do not provide educational value and do not benefit the students.	
364	15000240600020200000	562575	4/12/2006	Hoboken West End Florist	\$ 816.50	\$ 804.50	Invoice for 93 floral arrangements for Brandt Middle School	✓			Floral arrangements do not benefit the students and there is no educational value. No evidence of approval for excess amount of \$12.	
365		2265-45	11/9/2004	Home Depot Commercial Account Prog	\$ 264.96	\$ 264.96	Toilet auger and sewer pump for boiler room flood at Demarest School		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
366	11000230600110100000	561709	1/23/2006	Hudson County Alliance of Teen Artist, Bayonne HS Fund	\$ 200.00	\$ 200.00	Fee for participation in the "Hudson County Alliance of Teen Artists Festival 2006" for Hoboken High School		✓		Participation in such event provides educational value and benefit the students.	
367	11000230600110100000	563066	6/1/2006	Hudson County SBA	\$ 160.00	\$ 80.00	Spring dinner for elections of HCSVA officers and proposed changes to by-laws. Attended by four Board Members on 06/07/06. Originally approved for two; re-approved for four individuals.	✓			Meals do not benefit the students and there is no educational value.	
368		2789-45	1/26/2005	Human Relations Media	\$ 279.95	\$ 254.50	50-"The Misfits" A Novel by James Howe for Demarest School		✓		Books are necessary resources for learning and help encourage students to read.	

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369	15000240600050200000	561526	1/9/2006	IDC Servco	\$ 671.22	\$ 671.22	Invoice for office toner for Demarest Middle School.		✓		These supplies are used for the everyday operation and function of the school's office.	
370		1318-45	7/15/2004	Innovative Educators	\$ 834.21	\$ 875.99	"Classroom Favorites Big Books" Set 1 thru 4 for Wallace School		✓		Books are necessary resources for learning and help encourage students to read.	
371		560557	9/28/2005	Institutional Systems Service	\$ 390.00	\$ 390.00	Invoice for trip charge and labor to troubleshoot Hornstrokes on each floor of stairs tower D for Connors Primary School.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
372	11000219600200200000	562119	3/3/2006	Intellitools, Inc.	\$ 390.00	\$ 390.00	Workshop for teacher and personal aide on 3/8/05 and 3/9/05 for training with computer-based program and meet the diverse needs of students. The program will help teachers design tools for improving test scores and adequate yearly progress.		✓		Attending such seminar will help strengthen the staff's skills to use computer-based programs utilized for educational purposes.	
373		560141	8/2/2005	International Baccalaureate	\$ 8,590.00	\$ 8,590.00	Invoice for annual basic fee for 2006 diploma for Hoboken HS.		✓		In order to receive Federal grant, the District is required to contribute to the agency.	
374	15000240600070200000	562030	2/14/2006	Iris-Ne, Inc.	\$ 695.55	\$ 700.00	Invoice for 1000 lanyards for students ID card, for Hoboken HS.		✓		These ID card holders allow students to properly display their school ID.	

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375	11000251600120100000	560790	10/13/2005	James Farina	\$ 300.00	\$ 300.00	Stipend for NJ school boards convention 10/25-28,2005 for BOE		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
376	15000240600050200000	562842	5/3/2006	Jeanne Auriemma	\$ 16.95	\$ 16.95	Reimbursement for photo battery for Demarest Middle School	✓			Such supply does not benefit the students and there is no educational value. Invoice dated (4/26/06) prior to PO.	
377	15000240600070200000	562316	3/20/2006	Jersey Graphics One, Inc.	\$ 890.00	\$ 890.00	200 junior pad folders for Hoboken High School		✓		These supplies will benefit the students.	
378	11000251600120100000	560832	10/17/2005	Jersey Paper Co.	\$ 1,437.71	\$ 1,536.95	Invoice for various pantry supplies (i.e., bowls, teaspoons, forks, knives, foam cups, table covers, dinner napkins and plastic plates), for BOE.	✓			These supplies do not benefit the students and there is no educational value.	Supplies purchased out of the respective function code pertaining to the BOE for certain Board events
379		562387	3/28/2006	Jersey Paper Co.	\$ 1,115.70	\$ 1,115.75	Paper supplies (i.e. 12 foam cups, plastic knives, forks, and spoons, etc) for BOE	✓			These supplies do not benefit the students and there is no educational value.	Supplies purchased out of the respective function code pertaining to the BOE for certain Board events

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380	11000219600200200000	560496	9/26/2005	Jessica Taromina	\$ 875.00	\$ 875.00	Reimbursement for a 30-hour workshop for one individual. The program provides application of multi sensory strategies for reading, writing, and spelling.		✓		Attending such seminar will help strengthen the teacher's skills to create/enhance classroom curriculum that will directly benefit the students and promote learning. Expense was incurred prior to issuing P.O. (workshop was held Aug 8-12,2005).	
381	15000240600070200000	562297	3/17/2006	Jewel Electric Supply Co.	\$ 225.00	\$ 225.00	Invoice for 12 formed diffuser for the stairway lighting for Hoboken HS.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
382		3793-45	5/25/2005	Jim DiGulielmo	\$ 200.00	\$ 200.00	Provided music for the "Songfest" on 5/26/05 and the Graduation on 6/27/05 for Hoboken High School		✓		The music is used as part of the graduation ceremony.	
383	11000219600200200000	560497	9/26/2005	Joanne Van Gulick	\$ 875.00	\$ 875.00	Reimbursement for a 30-hour workshop for one individual. The program provides application of multi sensory strategies for reading, writing, and spelling.		✓		Attending such seminar will help strengthen the teacher's skills to create/enhance classroom curriculum that will directly benefit the students and promote learning. Expense was incurred prior to issuing P.O. (workshop was held Aug 8-12,2005).	

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384	15000240600050200000	561457	1/4/2006	John Bussanich	\$ 254.27	\$ 254.27	Reimbursement for meals and supplies (i.e. book covers, etc) for Demarest Middle School	✓			Meals and supplies do not benefit the students and there is no educational value.	
385		563181	6/14/2006	John Bussanich	\$ 645.37	\$ 645.37	Reimbursement for meals and vases for Demarest Middle School	✓			Meals and supplies do not benefit the students and there is no educational value.	
386	11000251600120100000	561509	1/9/2006	John P. Pope	\$ 287.54	\$ 287.54	Mileage reimbursement to employee for attending System 3000 and ACT training on 9/23/05,10/05/05,11/10/05,11/17/05 and 11/30/05 in Eatontown NJ.		✓		Mileage to and from the System 3000 training is reimbursable since the employee was required to attend the training to properly understand the functionality of the BOE office accounting system.	
387	15000240600060200000	561988	2/9/2006	Jonathan Peterson	\$ 91.00	\$ 91.00	Staff was reimbursed for meals purchased at Giovanni's on 2/08/06 for Incentives/awards.	✓			Meals do not benefit the students and there is no educational value.	
388	15000240600040200000	560046	7/1/2005	Jones School Supply Co., Inc.	\$ 223.39	\$ 217.88	Invoice for victory trophy, victory cups, pencils and dragon tails for Geography fair for Calabro Primary School.		✓		These awards provide students incentive to participate in the Geography fair and recognition for the students' work.	
389	15000240600040200000	560047	7/1/2005	Jones School Supply Co., Inc.	\$ 223.39	\$ 217.88	Invoice for victory cups for first and second place, trophies, pencils and award ribbons for science fair for Calabro Primary School.		✓		These awards provide students incentive to participate in the Geography fair and recognition for the students' work.	

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390		1077-45	6/30/2004	Joseph Karg Enterprises	\$ 385.00	\$ 385.00	10-rolls/film for laminating machine for Wallace School		✓		These supplies are necessary for the everyday operation at the school.	
391		562945	5/11/2006	Jostens	\$ 163.91	\$ 145.00	20-gold cord for Hoboken High School graduation		✓		Such supplies are used for the graduation ceremony. No evidence of approval for excess amount of \$18.91.	
392	15000240600060200000	561097	11/17/2005	Karg Enterprises	\$ 443.87	\$ 443.87	Invoice for repair of laminator and 6 rolls of film for Wallace Primary School.		✓		The laminator and film are used on a day-to-day basis at the school's office.	
393	15000222600050200000	561458	1/4/2006	Karg Enterprises	\$ 290.00	\$ 290.00	Repair 2 laminating machines in the library of Demarest Middle School		✓		The repair of the laminating machines are necessary for its maintenance and use in the school.	
394	15000240600060200000	560862	7/1/2005	Kathleen Temple	\$ 50.00	\$ 50.00	expense reimbursement for 10 \$5 Barnes & Noble gift card for Wallace Primary School		✓		Such expenditure are part of the recognition/awards for students.	
395	15000240600060200000	561977	2/9/2006	Kathleen Temple	\$ 280.50	\$ 280.50	Expense reimbursement for 1500 posters and 10 pizza pies and 38 sodas for Wallace Primary School	✓			Meals and supplies do not benefit the students and there is no educational value.	

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Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
396		560756	10/11/2005	Kaylor's Sch & Office Supply	\$ 80.64	\$ 80.64	Invoice for 4 pencils (Halloween, thanksgiving turkey day, shamrock glitz and honor roll) for Calabro Primary School.	✓			Inadequate information to understand the nature of the expense. The cost appears excessive and the BOE was unable to provide additional documentation to support the expense.	
397	15000240600060200000	561964	2/9/2006	Kelly Mullen	\$ 70.85	\$ 70.85	Staff was reimbursed for meals purchased for incentives awards.	✓			Meals do not benefit the students and there is no educational value.	
398	15000240600060200000	562539	4/11/2006	Keyboard Consultants	\$ 823.00	\$ 823.00	Invoice for 2 dukane bulb used for audio visual equipment for Wallace Primary School.		✓		These supplies are used for the upkeep of the school's facilities.	
399	11000230600110100000	561675	1/20/2006	Keye Productivity center	\$ 261.95	\$ 261.95	Director of Human Resources attended a one day seminar on how to be a better negotiator		✓		Attending such seminar will help strengthen the Director's skills to effectively negotiate with employees, administrators, etc. on behalf of the BOE.	
400	15000222600050200000	561734	1/24/2006	Kurtz Bros Inc.	\$ 1,620.43	\$ 1,442.00	2 library tables and 5 chairs for Demarest Middle School		✓		Such supplies are used at the school on a day to day basis. No evidence of approval for the excess amount \$178 for the P.O.	

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Hoboken City Subgroup Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
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401		1471-45	8/6/2004	Kurtz Brothers	\$ 8,439.67	\$ 8,560.76	School supplies (i.e. 12-dozen pencils, 4-binders, presidential poster, 7-desk planners, etc) for classroom teachers at Brandt School		✓		Such supplies are necessary for normal day-to-day use.	
402	15000240600090200000	560995	10/28/2005	Linda F. Erbe	\$ 170.00	\$ 170.00	Expense reimbursement for food at monthly School Leadership Committee Meeting held on 10/27/05 for Connors Primary School	✓			Meals do not benefit the students and there is no educational value. Receipts dated (10/26/05) prior to PO.	
403	15000240600090200000	562537	4/11/2006	Linda F. Erbe	\$ 338.31	\$ 338.31	Expense reimbursement for the purchase of food for various school-based and parent-teacher meetings on 11/17/05, 1/13/06, 2/16/06, 3/2/06, and 3/23/06 for Connors Primary School		✓		Such expenditure may benefit the students. Cost of expense appears reasonable. Multiple receipts dated (11/15/05) prior to PO.	
404	15000240600090200000	562593	4/13/2006	Linda F. Erbe	\$ 38.07	\$ 38.07	Expense reimbursement for holiday tree purchased on 12/12/05, and 8 pack of batteries on 12/20/05 for Connors Primary School	✓			Such supplies do not benefit the students and there is no educational value.	

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405	15000240600090200000	563205	6/19/2006	Linda F. Erbe	\$ 21.17	\$ 21.17	Expense reimbursement for refreshments provided at School Leadership Committee Meeting on 5/18/06, size C batteries for the bull horn on Field Day on 6/1/06, and for electrical switches for the gym area purchased on 4/24/06 for Connors Primary School	✓			Meals do not benefit the students and there is no educational value. Invoice dated (6/1/06) prior to PO.	
406	15000240600040200000	561146	11/21/2005	Linda Palumbo	\$ 15.73	\$ 15.73	Expense reimbursement for cookies for Santa's Helpers at Macy's during Kindergarten and 1st grade trip for Calabro Primary School		✓		Such expenditure may provide educational value and may benefit the students. Cost of expense appears reasonable.	
407	15000240600040200000	561330	12/12/2006	Linda Palumbo	\$ 113.28	\$ 113.27	Expense reimbursement for shredder for Calabro Primary School		✓		Office supplies are necessary for the everyday operation and use at the school. Invoice dated (12/9/05) prior to PO.	
408	15000240600040200000	561378	12/14/2005	Linda Palumbo	\$ 41.51	\$ 41.51	Expense reimbursement for development of Student of the Month Pictures for Calabro Primary School		✓		The "Student of the Month" program provides an incentive for students to do better in school. Their pictures help recognize the students' efforts and achievements of the program.	

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409	15000240600040200000	561604	1/13/2006	Linda Palumbo	\$ 260.00	\$ 260.00	Expense reimbursement for lanyards for photo ID for all staff for Calabro Primary School		✓		These ID card holders allow school staff to properly display their school ID.	
410	15000240600040200000	561644	1/17/2006	Linda Palumbo	\$ 63.26	\$ 63.26	Expense reimbursement for stamps, post cards, and letters for Calabro Primary School.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
411	15000240600040200000	561714	1/24/2006	Linda Palumbo	\$ 57.83	\$ 57.83	Expense reimbursement for refreshments and bagels for Reading First Parent's Meeting, and door stop for Nurse's Office for Calabro Primary School.		✓		Such expenditure may benefit the students. Cost of expense appears reasonable.	
412	15000240600040200000	562062	2/17/2006	Linda Palumbo	\$ 31.45	\$ 31.45	Expense reimbursement for refreshments for Reading First Visitation Meeting for Calabro Primary School		✓		Such expenditure may benefit the students. Cost of expense appears reasonable.	
413	15000240600040200000	562127	1/18/2006	Linda Palumbo	\$ 127.28	\$ 127.28	Expense reimbursement for film for Student of the Month photos, refreshments for Reading First Monitoring meeting, student breakfast and lunch for Dr. Seuss celebration for Calabro Primary School		✓		Such expenditure benefit the students and may provide educational value. Cost of expense appears reasonable.	

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414		2583-45	12/22/2004	Linda Palumbo	\$ 478.17	\$ 478.17	Expense reimbursement for the School Leaders Council Dinner Meeting Calabro School	✓			Meals do not provide educational value and do not benefit the students.	
415	15000240600040200000	4129-45	6/30/2005	Linda Palumbo	\$ 355.59	\$ 355.59	Reimbursement for School Leadership June Dinner Meeting for Calabro School and balloons for Assembly	✓			Meals and supplies do not benefit the students and there is no educational value.	
416	11000251600120100000	560892	10/21/2005	Louis Picardo	\$ 300.00	\$ 300.00	Stipend for the NJ School Boards Convention on Oct. 25-28, 2005 at Atlantic City for the Custodian of School Monies.		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
417	15000240600040200000	560369	9/25/2005	Maco Office Supplies	\$ 574.00	\$ 574.00	Invoice for white copy paper for Calabro Primary School.		✓		Office supplies are necessary for the everyday operation and use at the school.	
418	11000221600200200000	560471	9/22/2005	Maco Office Supplies	\$ 1,171.76	\$ 1,171.76	Purchase of various office supplies (folders, printer cartridges, pads, pens, etc.) for administrative use.		✓		Office supplies are necessary for the everyday operation and use at the school.	
419	11000221600200200000	560472	9/22/2005	Maco Office Supplies	\$ 1,247.84	\$ 1,247.84	Purchase of various office supplies (calendars, envelopes, toner, cart, etc.) for administrative use.		✓		Office supplies are necessary for the everyday operation and use at the school.	

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420	15000240600040200000	560806	10/13/2005	Maco Office Supplies	\$ 1,772.69	\$ 1,772.69	Invoice for various supplies (i.e., diskette, organizer, envelopes, correction tapes, markers, index cards, highlighters, ink, staples, toner, pens and pencils etc.) for Calabro Primary School.		✓		Office supplies are necessary for the everyday operation and use at the school.	
421	11000251600120100000	561840	1/31/2006	Maco Office Supplies	\$ 3,183.75	\$ 3,183.75	Invoice for 3 desks, 2 pedestals, high back chair, center drawer and 4 connectors for the business office for Hoboken BOE.			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	Replaced furniture that was reallocated to replace old unsafe furniture within the Board office
422	15000240600040200000	562220	3/13/2006	Maco Office Supplies	\$ 259.50	\$ 259.50	Invoice for white copy paper for Calabro Primary School.		✓		Office supplies are necessary for the everyday operation and use at the school.	
423	11000230600110100000	562579	4/13/2006	Maco Office Supplies	\$ 125.10	\$ 125.10	Office supplies (binders, glue sticks, pens, etc.)		✓		Office supplies are necessary for the everyday operation and use at the school.	
424		3035-45	3/3/2005	Manzo Uniform Co.	\$ 630.00	\$ 630.00	9 -badges and 9-leather cases for Board Members of BOE		✓		These supplies are necessary for the day-to-day use by the Board Members.	
425	15000240600090200000	561427	12/20/2005	Maria Morales	\$ 65.00	\$ 65.00	Staff was reimbursed for refreshments purchased for Connors School leadership committee meeting on 12/15/05.	✓			Meals do not benefit the students and there is no educational value.	

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426	15000240600090200000	561811	1/27/2006	Maria Morales	\$ 140.00	\$ 140.00	Expense reimbursement for refreshments for SLC (School Leadership Committee) members held on 1/19/06 for Connors Primary School	✓			Meals do not provide educational value and do not benefit the students.	
427	15000240600070200000	3976-45	6/30/2005	Market Basket	\$ 2,274.95	\$ 2,161.00	Invoice for senior graduation breakfast for 170 people on 6/15/05 for Hoboken HS.		✓		Such expenditure is part of the recognition of the students' achievement.	
428	15000240600060200000	561631	1/18/2006	Mary Lou Kane	\$ 18.80	\$ 18.80	Staff was reimbursed for shipment of school related document to Trenton NJ on 1/17/06		✓		The shipping charges were necessary to deliver documents to the state.	
429	11000230600110100000	560866	10/20/2005	Matthew Bender & Co., Inc.	\$ 254.40	\$ 254.40	Lexis Nexis 2004 subscription membership for Hoboken School District libraries		✓		This tool provides educational value, benefits the students, and used on a regular basis.	
430		3937-45	6/30/2005	Maureen Kecmer	\$ 31.28	\$ 31.28	Reimbursement was made to staff for snacks and supplies.	✓			Meals do not benefit the students and there is no educational value.	
431	11000251600120100000	561398	12/19/2005	Maxor Plus, LTD	\$ 147.26	\$ 147.26	Postage charges for Medicare Part D Creditable Coverage Letter to members		✓		Charges for mailing required notices to such members.	

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432		3993-45	6/30/2005	MC Visual Concepts	\$ 50.00	\$ 50.00	Invoice for a follow spotlight for "Lion King", for Wallace School.		✓		The lighting was necessary for the production of the school play, promotes learning and awareness of performance and arts for the students.	
433	11402100600170200000	560676	10/5/2006	McVisual Concepts	\$ 2,600.00	\$ 2,600.00	Services to videotape 12 games (\$150 per game) and provide sound system for 4 games for the Hoboken High School Varsity football team		✓		The filming of sports games will help provide training to the athletes and help the coaches develop game strategies.	
434	11000230600110100000	560544	9/27/2005	Metropolitan Coffee Service	\$ 2,979.05	\$ 6,000.00	Rental of water cooler and bi-monthly supply of various beverages (soda and bottled water) for administration office	✓			Refreshments/beverages for the administration office do not benefit the students and there is no educational value.	
435	11000230600110100000	1649-45	6/30/2005	Metropolitan Coffee Service	\$ 1,970.30	\$ 6,000.00	Rental of water cooler and bi-monthly supply of various beverages (soda and bottled water) for administration office	✓			Refreshments/beverages for the administration office do not benefit the students and there is no educational value.	
436	11000251600120100000	561033	11/2/2005	MGL Forms	\$ 614.00	\$ 614.00	1,000 - 1 point voucher sheet and receipt sheet for BOE		✓		These are forms used by the BOE on a day-to-day basis.	

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437		562528	4/11/2006	MGL Forms	\$ 4,154.05	\$ 4,036.35	Supplies (i.e., 5,450 purchase order forms; 1,500 voucher forms; 500 filler sheets) and one Custom Minute Book (used for maintaining Board Minutes) for BOE		✓		Such supplies are used by the BOE on its day to day operations. No evidence of approval for excess amount of \$117.70 for the P.O.	
438		1777-45	9/21/2004	MGL Forms Systems	\$ 773.00	\$ 758.00	Custom Minute Books for BOE Business office		✓		These supplies are necessary for the everyday operation and use at the BOE. No evidence of approval for excess \$15.	
439	11000251600120100000	3874-45	6/3/2005	MGL Forms Systems	\$ 5,074.00	\$ 4,080.00	5,500 Laser PO/Voucher Sets, 5,500 check stock, 10,000 envelopes, and 2 toner cartridges for BOE		✓		These supplies are necessary for the everyday operation and use at the school. No evidence of approval for excess \$994.	
440		562914	5/9/2006	Michael Craven	\$ 1,189.26	\$ 1,189.26	Staff was reimbursed for transportation cost for the month of March and April 2006. (for tolls, gas, 4 traffic violations, mileage, etc.)	✓			Employees' moving violations should not be the responsibility of the school and does not benefit the students.	Except for the four violations, all other expenses are legit and reimbursable

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441	15000222600070200000	561002	10/30/2005	Michelle McGreivey	\$ 379.57	\$ 379.57	Expense reimbursement for registration fee for NJ Association of School Librarians conference, and hotel for conference from 10/26-28,2005 for Hoboken High School		✓		Attending such seminar will help strengthen the librarian's skills to effectively run the school's library.	
442		2521-45	12/10/2004	Microsoft Corp Professional Sales	\$ 1,225.00	\$ 1,225.00	IT Pro 5-pack technical support for the Microsoft software for Hoboken High School		✓		Technical support is necessary for the day-to-day use of the school's systems.	
443		2862-45	2/3/2005	Miguel Concepcion	\$ 3,850.00	\$ 3,850.00	Video taping and sound system for Hoboken High School football home & away games for 2004 season (from 8/31/04 thru 12/3/04)		✓		Filming the athletic games helps the coaches to provide training to athletes and to develop game strategies.	
444	11000221600130200000	3178-45	3/21/2005	Mindscapes	\$ 3,300.00	\$ 3,300.00	5-Teacher Mentor Training Guides and Tool Kits for BOE		✓		The toolkits will help strengthen the teacher's skills to effectively teach, mentor, motivate and deal with students on a day-to-day basis.	
445	11000251600120100000	560574	9/28/2006	NAETI	\$ 460.00	\$ 455.00	2-day seminar on operation and maintenance for Asbestos Training (11/2-3, 2005), and 1-day upgrade course Asbestos for a maintenance employee.		✓		Such seminars will assist the employee with his job functions in keeping the schools environmentally safe and asbestos-free.	

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446	11000219600200200000	561256	12/6/2005	NASP	\$ 170.91	\$ 178.80	1-"Helping CH@Home & School Handouts CD-Rom, and "Best Practices in School Psychology" for Connors Primary School		✓		These books will help strengthen the teachers/staff skills in order to be more effective in dealing with children on a day-to-day basis.	
447	11000221600200200000	561506	1/6/2006	New England Education Instit.	\$ 139.00	\$ 139.00	Seminar on Autism and Asperger's Disorder for Director of Special Services , held on 2/10/06 for Wallace Primary School		✓		Attending such seminar will help strengthen the DSS's skills in order to be more effective in handling parents and their children with special needs on a day-to-day basis.	
448	11000230600110100000	563008	5/23/2006	NJ School Bds. Association	\$ 550.00	\$ 550.00	Conference that provided individuals training for their roles as Board Members. Conference held on June 2-4, 2006.		✓		Such conference will assist the board members to understand and be more effective in performing their roles.	
449	11000221600200200000	3209-45	6/30/2005	NJAPSA	\$ 160.00	\$ 160.00	"Best Practices" and "New IDEA Updates" workshop held on 5/20/2005 for Patricia Pope, Director		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	

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450		560447	9/21/2005	NJASBO	\$ 1,573.00	\$ 1,573.00	Invoice for membership dues for 2 staff for 2005-2006 for Hoboken BOE.		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	
451	11000251600120100000	560964	10/26/2005	Nowdocs International, Inc.	\$ 200.00	\$ 200.00	Digitize and store signature and programming fee for BOE		✓		The authorized check signer's signature is programmed in the system for digitized signature on the checks.	
452		560706	10/7/2005	OCE	\$ 65,695.39	\$ 69,443.55	Digital Copier maintenance from 9/2005 thru 7/2006 for Hoboken School District		✓		The maintenance is required to keep the copier operating properly and help the school's office function efficiently on a regular basis.	
453		560996	10/28/2005	Onforio Mezzina	\$ 540.97	\$ 540.97	\$300 stipend and expenses incurred related to the NJ School Board Convention 10/25-28, 2005; repair to TV in the Conference Room for Hoboken High School.		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
454	15000222600070200000	560089	7/29/2005	Oxford University Press Inc.	\$ 1,100.00	\$ 1,100.00	"The Grove Dictionary of Art" print version for Hoboken High School		✓		The dictionary provides educational value and benefit the students.	

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455		562375	3/24/2006	Painted Rhythm	\$ 1,811.66	\$ 1,811.66	Invoice for Diploma frames and posters for Hoboken High School.	✓			These supplies do not benefit the students and there is no educational value.	Promote student achievement, self esteem, display awards that the district and students have earned
456		340494	1/21/2005	Paper Mart Inc.	\$ 223.45	\$ 223.45	One case of Nashua Choice forms for use by the BOE Transportation Dept.		✓		Supplies are necessary for the day-to-day operations at the school.	
457		2201-45	10/27/2004	Paper Mart Inc.	\$ 1,246.11	\$ 1,291.81	21-cases of copy paper in various colors for Hoboken High School		✓		Office supplies are necessary for the everyday operation and use at the school.	
458	11000230600110100000	561738	1/25/2006	Passaic County SBA	\$ 76.00	\$ 76.00	"Joint Legal Issues" workshop held on 1/18/06 was attended by two Board members.		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
459		563250	6/26/2006	Patricia Drumgoole	\$ 212.72	\$ 212.72	Reimbursement for travel to two different sites (learning center and school); reimbursement for student deposit for Summer Camp.		✓		Such services help provide educational value and benefit the students. Expenses were incurred prior to issuing the P.O. (ranging from 1/11/06 thru 6/20/06).	

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460	11000219600200200000	560498	9/26/2005	Patricia Pope	\$ 506.50	\$ 506.50	Reimbursement for hotel stay for conference attended by the Director of Special Services (DSS). Conference is related to treatment of anxiety disorders, and will assist the DSS in continually providing insight and strategies for the district, and also to assist parents with supporting their children with such disorders.		✓		Attending such seminar will help strengthen the DSS's skills in order to be more effective in handling parents and their children with anxiety disorders day-to-day basis.	
461	11000219600200200000	560499	9/26/2005	Patricia Pope	\$ 145.13	\$ 145.13	Reimbursement for lunch provided to students attending a Special Needs Summer School field trip on Jul 27, 2005.		✓		Meals were provided to students in a special program. While it may not promote student learning, it's an intangible benefit to the students. Expense does not appear to be excessive	
462		344300	2/1/2005	Paul Appliances	\$ 798.00	\$ 798.00	Two 18000 BTU air conditioners for the Wallace School.			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
463		562391	6/30/2006	Paul's Appliances & Electronic	\$ 1,098.00	\$ 1,098.00	2 Air Conditioners for Hoboken High School			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	

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464		4019-45	6/30/2005	Paul's Appliances & Electronic	\$ 4,584.00	\$ 4,584.00	Invoice for 12 air conditioners purchased on 6/29/05, for Brandt Middle School.			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
465		1214-45	7/8/2004	Perfection Learning	\$ 170.38	\$ 271.32	Various titled books (i.e. Ricky Ricotta set, Goose Bumps Set, etc) for Wallace School		✓		These books will provide educational value and benefit the students.	
466	11000219600200200000	561255	12/6/2005	Performance Learning Systems	\$ 118.95	\$ 116.12	25-"The Kaleidoscope Profile" item grades 7-12, 1-"A Guide to Kaleidoscope Profile", and "Classroom Discipline and Learning Styles" for Demarest Middle School Child Study Team		✓		These books will help strengthen the teacher's skills to create/enhance classroom curriculum that will directly benefit the students and promote learning.	
467		562069	2/27/2006	Perma Bound Books	\$ 5,720.94	\$ 5,735.26	1 set of accelerated reader titles with test quizzes for 2005 and 1 set for 2006; 245 books (7 different titles ordered in quantities of 35) for Brandt Middle School		✓		Books are necessary resources and help encourage students to read.	
468		349349	1/3/2005	Perma-Bound	\$ 3,027.85	\$ 3,235.66	Various book titles (approximately 230) for the Calabro School library.		✓		Books are necessary resources for the school's library and help encourage students to read.	

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Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
469		1731-45	9/14/2004	Phonic Ear Inc.	\$ 450.00	\$ 450.00	Maintenance agreement for 10/2004 thru 9/2005 for BOE	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
470		561549	1/10/2006	Pioneer Lock Corporation	\$ 2,014.00	\$ 2,014.00	38 - FlexLok with 3 glue disks, mouse washers, and glue		✓		These supplies are necessary for the upkeep of the school's facilities.	
471	11000219600200200000	561195	11/29/2005	Pocket Full of Therapy Inc.	\$ 74.45	\$ 69.95	Lap Lander 2 for BOE. (No additional information was provided.)	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
472	11000230600110100000	561049	11/4/2005	Poggi Press	\$ 539.40	\$ 535.40	300 Invitations and Napkins for the BOE Winter Gala	✓			These supplies will not benefit the students and there is no educational value.	
473		359766	5/12/2005	Positive Promotions	\$ 82.78	\$ 82.40	40 School Day Planners for the Calabro School.		✓		Supplies are necessary for the day-to-day operations at the school.	
474	15000240600040200000	562596	4/24/2006	Positive Promotions	\$ 342.00	\$ 369.56	30 Teachers Deluxe Briefcase bags for Calabro Primary School	✓			These supplies do not benefit the students and there is no educational value.	
475		2615-45	1/4/2005	Presentation Systems Inc.	\$ 215.37	\$ 215.37	1 set of laminating paper for Calabro School		✓		These supplies are necessary for the everyday operation at the school.	
476	15000222600070200000	560789	10/13/2005	Presentation Systems, Inc.	\$ 118.02	\$ 118.02	2 - Lamination refill cartridges for Hoboken High School library		✓		Office supplies are necessary for the everyday operation and use at the school.	

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477	15000222600050200000	2712-45	6/30/2005	Publishers Quality Library Service	\$ 64.16	\$ 63.81	library books for Demarest School		✓		Library books will help promote reading and provide educational value. Invoice dated (4/27/05) prior to PO.	
478		561609	1/13/2006	Red Star Roofing, Inc.	\$ 2,200.00	\$ 2,200.00	Invoice for roof repair at Hoboken High School on 1/13/ 06		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
479	15000240600070200000	561513	1/9/2006	Regiscope	\$ 209.38	\$ 209.38	1-Visitor Badge and 10- Hoboken BOE Visitor Badge for BOE		✓		The visitor badge will be used on a regular basis to identify visitors at the school and BOE and prevent unauthorized individuals from having access to school property.	
480	15000240600070200000	561028	11/2/2005	RGM Services, Inc.	\$ 735.00	\$ 735.00	32 assorted coffees for Hoboken High School	✓			Refreshments/beverages for the administration office do not benefit the students and there is no educational value.	
481	15000240600070200000	561701	1/23/2006	RGM Services, Inc.	\$ 285.37	\$ 285.37	32 assorted coffees and 1 pack of 1,000 sugars for Hoboken High School	✓			Coffee does not benefit the students and there is no educational value.	
482		3913-45	6/30/2005	RGM Services, Inc.	\$ 411.25	\$ 411.25	Invoice for teacher's lounge coffee supply for Hoboken HS.	✓			Refreshments/beverages for the administration office do not benefit the students and there is no educational value.	

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483	15000240600090200000	560735	10/11/2005	Ricoh Business Systems, Inc.	\$ 1,398.00	\$ 1,398.00	1 -year Maintenance Agreement (include parts, supplies, and labor) for digital copy machine from 9/2005 thru 9/2006 for Connors Primary School		✓		Such service is necessary for the maintenance of the office equipment.	
484	15000240600090200000	561048	11/3/2005	Ricoh Business Systems, Inc.	\$ 330.00	\$ 330.00	1 -year Maintenance Agreement (include parts and labor) for duplicator machine from 9/2005 thru 9/2006 for Connors Primary School		✓		Such service is necessary for the maintenance of the office equipment.	
485	15000240600090200000	561502	1/6/2006	Ricoh Business Systems, Inc.	\$ 810.00	\$ 800.00	5-toner cartridges (i.e. 2 - black, and 3 assorted colors) for Connors Primary School		✓		These supplies are necessary for the day-to-day use at the school.	
486	15000240600090200000	561925	2/6/2006	Ricoh Business Systems, Inc.	\$ 1,216.60	\$ 1,216.60	1 year Maintenance Agreement for duplicator machine for Connors Primary School		✓		Such maintenance is necessary for the everyday operation at the school.	
487	15000240600070800000	561933	2/7/2006	Ricoh Business Systems, Inc.	\$ 2,800.00	\$ 2,800.00	2 printers/fax/scanners for Hoboken High School		✓		These equipment are necessary for the day-to-day use at the school.	
488	15000240600090200000	3030-45	6/30/2005	Ricoh Business Systems, Inc.	\$ 688.40	\$ 688.40	Invoice for 4 color toner (XB001N), for Connors School.		✓		Office supplies are necessary for the everyday operation and use at the school.	

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489	11000219600200200000	561257	12/6/2005	Riverside Publishing Co.	\$ 1,194.17	\$ 1,220.50	Achievement test kit (test forms, scoring, report writer) purchased for the Brandt Middle School.		✓		Such materials assist school administrators in assessing students' skills, progress, and/or educational needs.	
490	11000252600131000000	562581	4/13/2006	RM Promotional Products	\$ 370.00	\$ 370.00	Invoice for 26 shirts for Tech Staff for Hoboken BOE.	✓			Clothing expenditures do not benefit the students and there is no educational value.	
491	11000252600131000000	563065	6/1/2006	RM Promotional Products	\$ 130.00	\$ 130.00	5-Jerzees in assorted colors for BOE	✓			Clothing does not provide educational value and does not benefit the students.	
492	15000240600020200000	4018-45	6/27/2005	Robert Meyers	\$ 100.00	\$ 100.00	Pizza party for Brandt School Chorus		✓		Such expenditure benefit the students. Cost of expense appears reasonable. Invoice dated (6/10/05) prior to PO.	
493	15000240600060200000	560857	10/19/2005	Rosario's	\$ 556.34	\$ 556.34	Receipt provided for Wallace Primary School, however, it does not provide description or show any itemized items.	✓			Meals do not benefit the students and there is no educational value.	
494		2320-45	11/17/2004	Rosario's	\$ 1,000.00	\$ 1,000.00	SPMT refreshments and Student of the Month lunch for Wallace School	✓			Meals do not provide educational value and do not benefit the students.	

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495	15000240600070200000	561101	11/18/2005	Royal Printing Service	\$ 744.75	\$ 744.75	1 box-1,000 employment applications, 1 box-2,000 letter heads, and 1 box-2,000 envelopes with logo for Hoboken High School		✓		Employment applications are required when potential employees are seeking job opportunities at the schools. Letterhead envelopes and stationery are used for official communication/notices.	
496	11000251600120100000	561116	11/18/2005	Royal Printing Service	\$ 259.00	\$ 259.00	2 boxes of 500 letterhead for the Business Administrator and Director of Facilities		✓		Such supplies are necessary for the written communication for official purposes.	
497	11000230600110100000	562386	3/28/2006	Royal Printing Service	\$ 203.50	\$ 203.50	Superintendent Office Letterhead for Hoboken High School		✓		Such supplies are necessary for the written communication for official purposes.	
498		562471	4/4/2006	Royal Printing Service	\$ 3,860.00	\$ 3,860.00	20,000 copies of Newsletters re: The Report Card, and 20 labels for Hoboken High School		✓		Per the BA/ABA, the Report Card provides statistics on the school district (e.g., test scores, costs and expenses, average daily enrollment, etc.) and is required by the State to be completed annually. The BOE used the newsletter as a channel to promote the school district.	

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499		562272	3/15/2006	Ruben Gonzalez	\$ 582.25	\$ 582.25	Staff was reimbursed for various supplies (e.g., index tabs, organizers, photo ink, gloss printing paper, etc.) for Middle States accreditation books for Hoboken HS.		✓		Office supplies are required for the day-to-day operation and use at the school.	
500	11000230600110100000	562926	5/9/2006	S. Manzo Uniforms Co.	\$ 141.00	\$ 141.00	2-Gold Pins and Leather Cases for new board members for BOE		✓		These supplies are necessary for the day-to-day use by the Board Members.	
501	15000240600020200000	563108	6/5/2006	Sandra Sansevere	\$ 126.42	\$ 126.42	Reimbursement to employee for the 8th Grade Ice Cream Party.		✓		Such expenditure is part of the recognition of the students' achievement.	
502		1319-45	7/15/2004	Scholastic Instructional Res Div	\$ 181.50	\$ 181.50	5-Variou titled books (i.e. Commotion in the Ocean, Friends, etc) for Wallace School		✓		These books will provide educational value and benefit the students.	
503	15000218600070200000	560559	9/28/2005	Scholastic, Inc.	\$ 257.58	\$ 257.58	Subscription for the NY Times Upfront for 30 issues to the Hoboken High School.		✓		Periodicals provide educational value.	
504	11000222600240200000	3360-45	6/30/2005	Scholastic, Inc.	\$ 672.60	\$ 672.90	Numerous books for Grades K - 9 for use at the Brandt School Library. (75% paid by Reading Is Fundamental; 25% paid by Hoboken BOE) Note: RIF is a federal program.		✓		Purchase of books mostly funded by a federal program to promote reading. Books are necessary resources for the school's library and help encourage students to read.	

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505	11000222600240200000	3361-45	6/30/2005	Scholastic, Inc.	\$ 785.98	\$ 785.98	Numerous books for Grades Pre Kindergarten - 6 for use at the Wallace School Library. (75% paid by RIF; 25% paid by Hoboken BOE)		✓		Purchase of books mostly funded by a federal program to promote reading. Books are necessary resources for the school's library and help encourage students to read.	
506	15000222600060200000	560593	9/29/2005	School Specialty Inc.	\$ 22.67	\$ 43.32	Invoice for various supplies, i.e. (masking tape, correction tapes, markers, index cards, etc.) for Wallace Primary School.		✓		These supplies are used during the everyday operation and function of the school's office and can be used in classroom for the students.	
507	15000240600070200000	561687	1/20/2006	School Specialty Inc.	\$ 471.46	\$ 509.59	Various supplies (e.g., award certificates, pencils, folders, diskettes, etc.) for the Hoboken H.S. Purchases made during the months of Jan. through Mar. 2006.			✓	While the expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. No evidence of approval on all invoices.	
508	15000240600090200000	560637	10/3/2005	School Specialty Inc.	\$ 206.29	\$ 320.63	Various supplies (i.e. 2-worstation trays, 3-envelopes, 2-inkjet printer labels, 3-laminatory refill cartridges, etc) for Connors Primary School		✓		Office supplies are necessary for the everyday operation and use at the school.	

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509	15000240600070200000	560753	10/11/2005	School Specialty Inc.	\$ 169.12	\$ 157.57	Various supplies (i.e. 2pk-markers, dry-eraser & cleaner for board, bulletin board, etc) for Hoboken High School		✓		Such supplies are used at the school on a regular basis. No evidence of approval for excess amount of \$12 for the P.O.	
510		561582	1/12/2006	School Specialty Inc.	\$ 751.67	\$ 990.44	Various supplies (i.e. 2-inkjet picture, 30-class record book, 50-8 subject plan book, 80-rulers, etc) for Connors Primary School		✓		Office supplies are necessary for the everyday operation and use at the school.	
511		561819	7/1/2005	School Specialty Inc.	\$ 1,024.71	\$ 1,074.65	Various supplies (i.e. 200-rulers, executive high back chair, 1-10pk diskettes, 3 staplers, etc) purchased 2/2006 for Hoboken High School		✓		Office supplies are necessary for the everyday operation and use at the school.	
512	15000240600060200000	562514	4/7/2006	School Specialty Inc.	\$ 1,634.18	\$ 1,675.58	Various supplies (i.e. 2-electric pencil sharpeners, 6-tape dispensers, 80-ring binders, 1-personal shredder, etc) for Wallace Primary School		✓		Office supplies are necessary for the everyday operation and use at the school.	
513		1253-45	7/9/2004	School-Specialty/Beckley Cardy	\$ 3,587.10	\$ 4,518.26	Various supplies (i.e. 72-teacher record books, 40-envelopes, 50-markers, etc) for Hoboken High School		✓		These supplies are necessary for the everyday operation at the school.	

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514	11402100600170200000	561209	11/30/2005	Shiff & Goldman Foods Inc.	\$ 1,478.21	\$ 1,478.21	Various cases of food and ingredients for the Hoboken High School.		✓		These are food supplies fused or providing meals to the schools.	
515		560771	10/13/2005	SimplexGrinnell	\$ 1,540.00	\$ 1,540.00	No Description Provided on PO		✓		This equipment is necessary for the safety of the building and its occupants on a daily basis.	
516	11000230600110100000	561875	2/1/2006	Skillpath Seminars	\$ 298.00	\$ 298.00	One day training for Microsoft Excel for two individuals at the Hoboken High School.		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
517	11402100600170200000	561137	11/18/2005	Snapple Distributing	\$ 483.60	\$ 483.60	38 cases of Snapple bottled drinks for Hoboken High School.	✓			These beverages do not provide educational value and do not benefit the students.	
518		1211-45	7/8/2004	Sports Illustrated	\$ 31.95	\$ 31.95	1-year subscription for "Sports Illustrated" kids magazine for Wallace School		✓		Periodicals will benefit the students and provide educational value.	
519	15000218600070200000	561913	2/3/2006	St. Barnabas Behavioral	\$ 300.00	\$ 300.00	Two workshops ("Strategies and Accommodations" and "Bullying and Its Victims") for two guidance counselors at the Hoboken H.S.		✓		Attending such seminar will help the guidance counselors to deal with troubled students on a day-to-day basis.	

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520	15000240600020200000	562922	5/10/2006	Stacy H. Michaelides	\$ 14.40	\$ 14.40	Shipment of school related document to NJ Dept. of Treasury on 5/09/06		✓		The shipping charges were necessary to deliver documents to the state.	
521	15000222600020200000	4169-45	6/30/2005	Stacy H. Michaelides	\$ 132.00	\$ 132.00	4 framed art pieces from BestArt.com for principal office at Brandt School	✓			Such supplies do not benefit the students and there is no educational value.	
522	15000240600020200000	3721-45	5/17/2005	Stan's Sport Center	\$ 790.00	\$ 790.00	52 Graduation plaques for special awards used at Brandt School		✓		Graduation plaques are recognition of the student's graduation achievement.	
523		560774	10/13/2005	Stan's Sports Center Inc.	\$ 120,072.52	\$ 119,381.22	Athletic equipment (i.e. sneakers, sweat suits, t-shirts, etc for all sports - football, basket, tennis, volleyball, etc) for 2005-2006 school year for Hoboken High School (as per bid awarded by Resolution 10/11/05)	✓			The cost appears excessive and the BOE was unable to provide additional documentation to support the expense. Per the BA/ABA, athletic uniforms are included in the school year budget and such purchases are made annually. (1) No evidence of approval for the excess amount of \$691 for the P.O. (2) The Board Resolution for 10/11/05 was not provided. (3) Some of the purchases (i.e. 50 sweat suits ordered for 24 players) for athletic equipment appear to be excessive.	Athletic uniforms/supplies are included in the school year budget. Such purchases are made annually, supports all athletic programs, and goes through the bid process.

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524	15000240600060200000	560962	10/26/2005	Stan's Sports Center Inc.	\$ 68.00	\$ 68.00	8 "District Student of the Month" t-shirts for Wallace Primary School		✓		The "District Student of the Month" program provides an incentive for students to do better in school. The t-shirts help recognize the students' efforts and achievements of the program.	
525	11402100600170200000	561154	11/22/2005	Stan's Sports Center Inc.	\$ 6,300.00	\$ 6,300.00	20 wool and leather jackets for the softball team as champions; 22 wool and leather jackets for the basketball team.	✓			Clothing does not provide educational value.	
526	11402100600170200000	561589	1/13/2006	Stan's Sports Center Inc.	\$ 7,110.00	\$ 7,110.00	Two football sleds for the JFK Stadium.		✓		Such sports equipment is necessary for the regular usage of the school's football team.	
527	15000240600020200000	562464	4/3/2006	Stan's Sports Center Inc.	\$ 770.00	\$ 770.00	38 plaques for Graduation Awards for Brandt Middle School		✓		Diplomas are recognition of the student's graduation achievement.	
528	15000240600050200000	4174-45	6/30/2005	Stan's Sports Center Inc.	\$ 330.00	\$ 330.00	Invoice for 16 Plaques for Demarest School.	✓			Such supplies do not benefit the students and there is no educational value.	
529		562513	4/7/2006	Staples The Office Superstore	\$ 1,333.06	\$ 2,106.41	Office Supplies (i.e. glue stick, monthly planner, 2-100pk IBM disks, 4 fax toner cartridges, & 10 black toners) for Wallace Primary School	✓			Purchase was made at the end of the school year (5/9/06).	

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530	15000240600090200000	562621	4/26/2006	Staples The Office Superstore	\$ 913.53	\$ 1,107.99	Various office supplies (e.g., envelopes, folders, photo paper, diskettes, 2 CD-RW drive, etc.) for Connors Primary School.		✓		These office supplies are used at the school on a day-to-day basis.	
531	15000222600020200000	560611	10/3/2005	Steven Repetti	\$ 53.70	\$ 53.70	Staff was reimbursed for meals purchased for parent's night 9/29/05 for Brandt Middle School.		✓		Such expenditure may benefit the students. Cost of expense appears reasonable.	
532	15000240600020200000	560891	10/21/2005	Steven Repetti	\$ 145.44	\$ 145.44	Expense reimbursement for refreshments for 8th grade Field Day for Brandt Middle School		✓		Such expenditure benefit the students and may provide educational value. Cost of expense appears reasonable.	
533	15000240600020200000	561681	1/20/2006	Steven Repetti	\$ 58.48	\$ 58.48	Expense reimbursements for refreshments for Professional Day held on 1/19/06 for Brandt Middle School	✓			Meals do not benefit the students and there is no educational value.	
534	15000240600020200000	562326	3/21/2006	Steven Repetti	\$ 148.22	\$ 148.22	Expense reimbursement for snacks during 8th grade GEPA Test for Brandt Middle School		✓		Such expenditure benefit the students and may provide educational value. Cost of expense appears reasonable.	
535	15000240600020200000	562606	4/24/2000	Steven Repetti	\$ 81.75	\$ 81.75	Expense reimbursement for Testing & Appreciation breakfast for Brandt Middle School	✓			Meals do not benefit the students and there is no educational value.	

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536	15000240600020200000	563237	6/23/2006	Steven Repetti	\$ 94.60	\$ 94.60	Expense reimbursement for lunch and refreshments for End of Year Teachers Meeting for Brandt Middle School	✓			Meals do not benefit the students and there is no educational value.	
537		3128-45	3/15/2005	Strategic Products and Services	\$ 292.14	\$ 288.50	Telset (telephone headsets) for Demarest School		✓		This equipment is necessary for the communication use at the school.	
538	11402100600170200000	560730	10/11/2005	Strike It Rich, LLC	\$ 1,936.00	\$ 1,936.00	Payment for 1,080 bowling games (for practice, tryout, and competition) for the Hoboken High School bowling team.		✓		Sports provide educational value and benefit the students.	
539		2651-45	1/6/2005	Swift Photo Lab	\$ 131.54	\$ 131.54	Demarest School student pictures	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
540		1508-45	8/12/2004	The Corner Store	\$ 690.20	\$ 175.80	60-pocket folders, and drawer file cabinet for principals office in Hoboken High School		✓		Such supplies are used at the school on a regular basis. No evidence of approval for the excess amount of \$514 for the P.O.	
541	15000240600070200000	562932	5/11/2006	The Education People	\$ 151.51	\$ 151.51	One leadership banner and one tolerance banner for the Hoboken High School.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
542	15000222600070200000	560136	8/2/2005	The Gale Group Inc.	\$ 1,570.00	\$ 1,570.00	Subscription to Opposing Viewpoint Resource Center Database for 9/1/05-8/31/06 for Hoboken High School		✓		This tool provides educational value, benefits the students, and used on a regular basis.	
543		562588	4/13/2006	The Gale Group Inc.	\$ 3,149.70	\$ 2,320.70	Invoice for purchase of 27 books and e-books sets (a variety of titles) for Hoboken HS Library.		✓		Books provide educational value and benefit the students. No evidence of approval for excess amount of \$829.	
544	15000222600050200000	561614	1/17/2006	The Library Store, Inc.	\$ 712.04	\$ 611.80	Four magazine display racks for the use at the Demarest Middle School library.		✓		Such furniture is used on a regular basis at the school. No evidence of approval for the excess amount of \$100.24 for the P.O.	
545		1164-45	6/30/2004	The Library Store, Inc.	\$ 192.48	\$ 179.76	"Library Skills" books for K thru grade 6, "Hooked on Books," etc for Wallace School		✓		These books will provide educational value and benefit the students. No evidence of approval for excess \$13.	
546	11000230600110100000	3137-45	6/30/2005	The Master Teacher	\$ 69.20	\$ 69.20	"Superintendent's Only Notebook" for Wallace School		✓		Such supply will be used on a regular basis.	
547	15000240600060200000	562991	5/19/2005	The Urban Kitchen	\$ 300.00	\$ 300.00	Parent/Teacher Board Meeting at restaurant on 11/18/05 and 2/16/06 for Wallace Primary School		✓		Such expenditure may benefit the students. Cost of expense appears reasonable.	

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548	11000219600200200000	563088	6/2/2006	THERAPRO INC.	\$ 123.78	\$ 101.80	Therapy putty and exercise balls for the Special Services Dept.		✓		Such supplies are used for the health benefits of the students. No evidence of approval for the excess amount of \$22 for the P.O.	
549		3180-45	3/23/2005	Things from Heaven	\$ 1,432.00	\$ 1,432.00	Floral arrangements for Brandt School 8th grade graduation	✓			Floral arrangements do not benefit the students and there is no educational value.	For the pomp and circumstance for the graduation
550		561423	12/20/2005	Thomas G. Connors School	\$ 752.82	\$ 752.82	Reimbursement was made to employee for purchase of holiday tree and for additional decorations.	✓			Such supplies do not benefit the students and there is no educational value.	
551	15000240600090200000	563381	6/30/2006	Thomas G. Connors School	\$ 649.90	\$ 649.90	Reimbursement made to school for purchase of 3 Bouquets and luncheon at McDonalds. Receipt was not provided for the employee reimbursement of \$524.00	✓			Meals and flower arrangements do not benefit the students and there is no educational value.	
552		4065-45	6/30/2005	Thomas G. Connors School	\$ 656.31	\$ 656.31	Purchase of supplies/snacks/meals on multiple days.	✓			Meals do not benefit the students and there is no educational value.	
553	11000230600110100000	562248	3/13/2006	Trademark Office Products, Inc	\$ 100.00	\$ 100.00	Clean and repair typewriter used at the BOE office.		✓		Such maintenance is necessary for the upkeep of the school's office equipment.	

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554	11000219600200200000	562360	3/24/2006	Tricia Goodman	\$ 265.00	\$ 265.00	Conference attended by a teacher seeking training to better understand children with communication disorders and how to treat such disorders.		✓		Attending such seminar will help strengthen the teacher's skills to better understand and deal with children with communication disorders on a day-to-day basis.	
555		2295-45	11/16/2004	Tricia Goodman	\$ 575.00	\$ 575.00	Expense reimbursement for "Prompt Conference" from 9/10-12, 2004	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
556		2193-45	10/27/2004	Truglio's Meat Market	\$ 175.00	\$ 175.00	3-foot gyro sandwiches for Field Day Lunch for Brandt School		✓		Such expenditure benefit the students and may provide educational value. Cost of expense appears reasonable.	
557		1696-45	9/14/2004	United Refrigeration	\$ 659.70	\$ 628.28	4-Sanyo remote controls, and 5-licking bracket for Hoboken High School main office	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
558		4039-45	6/30/2005	UPS	\$ 639.86	\$ 648.86	Invoices for various shipping charges from May 7 thru May 21, 2005 for Hoboken HS. Some of the destinations included (Australia, Argentina, Canada and Singapore), items shipped were not noted.	✓			The BOE was unable to provide additional documentation to support the international shipping charges.	

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559		2050-45	10/16/2004	V.S. Import Corporation	\$ 150.00	\$ 150.00	Service on espresso coffee machine (i.e. descaler, clean, and set-off grinder) for Hoboken High School	✓			This service does not provide educational value or benefit the students.	
560	11000230600110100000 & 11000230600110100000	561588	1/13/2006	Vera's Florist	\$ 552.50	\$ 1,105.00	Sympathy Arrangements (flowers)	✓			Floral arrangements do not benefit the students and there is no educational value.	
561	11000230600110100000	562109	3/2/2006	Vera's Florist	\$ 150.00	\$ 150.00	6 Flower arrangements for the teacher of the Year	✓			Floral arrangements do not benefit the students and there is no educational value.	
562	11000230600110100000	562385	3/28/2006	Vera's Florist	\$ 100.00	\$ 100.00	Floral arrangement for employee's parent	✓			Floral arrangements do not benefit the students and there is no educational value.	
563	11000230600110100000	562589	4/13/2006	Vera's Florist	\$ 230.00	\$ 230.00	Sympathy Spray for three individuals.	✓			Floral arrangements do not benefit the students and there is no educational value.	
564	15000240600070200000	562803	4/28/2006	Vera's Florist	\$ 20.00	\$ 20.00	"Happy St. Patrick's Day" balloon bouquet for Hoboken High School	✓			Balloons do not benefit the students and there is no educational value.	
565		563200	6/15/2006	Vera's Florist	\$ 641.50	\$ 641.50	6-plants for National School Nurses' Day, 2 basket arrangements, 15-wrapped carnations, and 1-sympathy spray for Hoboken High School	✓			Floral arrangements do not benefit the students and there is no educational value.	

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566	15000240600070200000	3979-45	6/30/2005	Vera's Florist	\$ 475.00	\$ 475.00	Invoice for flower arrangements for excellence awards and senior breakfast on 6/13/06	✓			Floral arrangements do not benefit the students and there is no educational value.	
567	15000240600050200000	560129	8/2/2005	W. B. Mason Co., Inc.	\$ 784.21	\$ 784.21	Invoice for various office supplies (i.e., trimmer, shredder, heavy duty files, pens, hole puncher, etc.) for Demarest Middle School.		✓		These supplies are used for the everyday operation and function of the school's office.	
568	15000222600020200000	560632	10/3/2005	W. B. Mason Co., Inc.	\$ 1,071.99	\$ 1,508.09	Various office supplies (e.g., pens, tape, note pads, copy paper, etc.) for the Brandt Middle School.		✓		Office supplies are necessary for the day-to-day use at the school.	
569	11000230600110100000	560729	10/11/2005	W. B. Mason Co., Inc.	\$ 873.80	\$ 873.80	Two file cabinets purchased on 8/15/05 for Hoboken high school.		✓		This furniture is necessary for the storing school records.	
570	15000240600070200000	560765	10/12/2005	W. B. Mason Co., Inc.	\$ 124.27	\$ 124.27	Invoice for: Rolodex card file, card protectors, index cards, bulletin board and a step file for Hoboken HS.		✓		Office supplies are required for the day-to-day use to run the school.	
571	15000240600060200000	561099	11/17/2005	W. B. Mason Co., Inc.	\$ 2,975.26	\$ 2,975.26	Invoice for: pedestal oak desk, bridge oak top, pedestal oak credenza, stack on storage, articulating keyboard, metal storage unit and 6 cord covers for Wallace Primary School.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	

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572	11000230600110100000	561102	11/18/2005	W. B. Mason Co., Inc.	\$ 831.31	\$ 831.31	Various supplies and materials purchased for Hoboken H.S. (electric paper punch, clipboards, push pins, etc.).		✓		Office supplies are required for the day-to-day use to run the school.	
573	11000219600200200000	561728	1/24/2006	W. B. Mason Co., Inc.	\$ 628.99	\$ 628.99	Purchase of copier and toner for Brandt Middle School for Special Services		✓		Printer and supplies are required for the day-to-day use at the Special Services Department.	
574	15000240600090200000	562486	4/5/2006	W. B. Mason Co., Inc.	\$ 946.50	\$ 946.50	Invoice for copy paper and various color markers for Connors Primary School.		✓		Office supplies are required for the day-to-day use to run the school.	
575	15000240600060200000	562540	4/11/2006	W. B. Mason Co., Inc.	\$ 1,579.00	\$ 1,579.00	Invoice for: 1 executive high back swivel tilt chair and 3 oak lateral file cabinets for Wallace Primary School.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
576	15000222600050200000	560555	9/28/2005	W. T. Cox Subscriptions, Inc.	\$ 966.31	\$ 979.42	Subscriptions to approximately 30 periodicals for the Calabro Primary School.		✓		Periodicals are necessary resources for the school's library and help encourage students to read.	
577	15000222600020200000	562077	2/27/2006	W. T. Cox Subscriptions, Inc.	\$ 620.99	\$ 598.43	Invoice for magazine subscriptions (examples include, Career World, Computer Gaming World, Current Health and Kids Discover) for Brandt Middle school library.		✓		Periodicals are necessary resources for the school's library and help encourage students to read.	

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578	15000240600060200000	3947-45	6/30/2005	Wallace School	\$ 579.03	\$ 579.03	Reimbursement was made to school for various meals purchased. Three invoices for a total of 479.00 (which appears to be in a foreign currency) was charged against this PO.	✓			Meals do not benefit the students and there is no educational value.	
579	11000251600120100000	560791	10/13/2005	Wanda Santana Alicea	\$ 300.00	\$ 300.00	Stipend for attending the NJ School Board's convention 10/25-28,2005		✓		Annual School Business Official' Convention. Participation in such conference provides professional development, training, current events, and trends that will assist the Board of Directors with their job responsibilities.	
580	15000222600040200000	561717	1/24/2006	Weekly Reader Corporation	\$ 189.73	\$ 189.73	Subscriptions to two periodicals (22 issues each) for the Calabro Primary School.	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
581	15000222600020200000	1145-45	10/22/2004	Wildlife Education	\$ 207.60	\$ 204.00	3-year subscription for "Zoobooks Magazine" for Brandt School		✓		These books will provide educational value and benefit the students.	
582	15000240600060200000	560863	10/19/2005	William Grabowski	\$ 50.00	\$ 50.00	Reimbursement was made to employee for 7 (\$5) gift card from McDonalds for special needs students. Staff provided receipts for \$35.00 and was reimbursed for \$50.00		✓		Such meals benefit the students. No evidence of receipt for \$15 of gift cards.	

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583	15000240600060200000	561429	12/21/2005	William Grabowski	\$ 50.00	\$ 50.00	Reimbursement was made to employee for 10 (\$5) gift card from McDonalds for special needs students.		✓		Such expense benefit the students. Cost of expense appears reasonable.	
584	15000218600070200000	562944	5/11/2006	Windjammer Promotion	\$ 396.25	\$ 397.00	100 draw string tote bags used for college day.	✓			These supplies do not provide educational value.	
585	15000222600040200000	560817	10/14/2005	World Almanac Education	\$ 2,067.14	\$ 2,066.34	Reference materials (e.g., thesaurus, dictionary, encyclopedia) and various titles for the Calabro Primary School.		✓		These materials provide educational value, benefit the students, and used on a regular basis.	
586	15000222600070200000	560696	10/6/2005	World Book Ed. Products, Inc.	\$ 445.00	\$ 445.00	Renewal for online subscription to the Worldbook Gold encyclopedia.		✓		This tool provides educational value, benefits the students, and used on a regular basis.	
587		2251-45	10/29/2004	World Book, Inc.	\$ 1,769.00	\$ 1,769.00	1-year subscription to World Book Online, and research Libraries, and set of World Book Encyclopedia 2005 edition for Hoboken High School		✓		The research database and encyclopedias provide educational value and benefit the students.	
588	15000240600090200000	560494	9/23/2005	World Pets of America	\$ 132.00	\$ 132.00	Maintenance of the aquarium in Connors Primary School lobby as well as supplies for the tank.	✓			The aquarium in the lobby does not provide educational value and do not benefit the students.	

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589	15000240600090200000	560983	7/1/2005	World Pets of America	\$ 160.00	\$ 160.00	Aquarium maintenance service, and plant and aquarium scalping for Connors Primary School		✓		The service and supplies are used to maintain the aquarium.	
590	15000240600090200000	561446	1/3/2006	World Pets of America	\$ 217.00	\$ 217.00	Maintenance of the aquarium in Connors Primary School lobby and Science lab as well as supplies for the tanks.	✓			The aquarium in the lobby does not provide educational value and do not benefit the students.	
591	15000240600090200000	562586	4/13/2006	World Pets of America	\$ 210.00	\$ 210.00	Aquarium and filter maintenance for Connors Primary School		✓		The service is used to maintain the aquarium.	
592	15000240600090200000	562949	5/12/2006	World Pets of America	\$ 409.00	\$ 409.00	Service on Science lab and Main Office fish tanks (i.e. filter pad, move tank from one area to another) for Connors Primary School	✓			Fish tanks do not benefit the students and there is no educational value.	
593	15000221600040200000	561747	1/25/2006	Worthington Direct Inc.	\$ 239.75	\$ 239.75	One cabernet high back swivel tilt chair for the Calabro School's Principal		✓		This office furniture is necessary for the everyday use at the school.	
594	15000221600040200000	561936	2/7/2006	Worthington Direct Inc.	\$ 239.75	\$ 239.75	One cabernet high back swivel tilt chair for the Calabro School's Principal	✓			This appears to be a duplicate purchase. See similar purchase for P.O. #561747.	

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595	15000222600060200000	561008	11/1/2005	Worthington Direct Inc.	\$ 131.58	\$ 99.58	Executive chair for Wallace Primary School	✓			The executive chair does not benefit the students and there is no educational value. No evidence of approval for excess amount of \$31.63.	
596		2524-45	12/15/2004	Worthington Direct, Inc.	\$ 412.44	\$ 382.85	Overhead projector, screen, and table for Connors School		✓		These supplies will benefit the students and used for learning on a regular basis. No evidence of approval for excess \$30.	
597	15000222600040200000	3948-45	6/13/2005	Worthington Direct, Inc.	\$ 2,471.55	\$ 2,471.55	29 stackable plastic chairs for Calabro School	✓			The cost appears to be excessive.	Replaced old and unsafe chairs with sturdy ones with safety in mind; used for lunchroom, meetings and assemblies
598		1329-45	7/15/2004	A.P.P. Inc.	\$ 432.37	\$ 432.37	Repair floor machine (used for waxing floors) for Hoboken High School		✓		Such service is necessary for the maintenance of the equipment used to upkeep the school's facilities.	
599		560839	10/18/2005	Houghton Mifflin Company	\$ 7,401.18	\$ 6,866.40	Instruction strategies, practice readers, teacher's guides and teacher's resource kits for special needs curriculum (Grades 1 -4) for use at the Wallace School.		✓		Such supplies provide educational value and benefit the students. No evidence of approval for excess amount of \$534.78 for the P.O.	

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600		3860-45	6/1/3005	Jersey Graphics One, Inc.	\$ 1,285.71	\$ 1,178.71	85-Autographed 8th grade graduation t-shirts and 223-"Class Of '05" t-shirts in various colors and sizes for Demarest School	✓			T-shirts do not provide educational value. No evidence of approval for excess \$107.	
601		3054-45	3/7/2005	Safemasters Co., Inc.	\$ 7,449.99	\$ 7,449.99	Back payment for locksmith services (i.e. replace file/desk and cabinet locks, cut keys, install locks on the classroom doors, etc) from 12/2003 thru 8/2004 for Hoboken High School		✓		Such services and supplies are used for the security at the school. No evidence of approvals on all invoices.	
602		495694	2/11/2005	Worthington Direct Inc.	\$ 2,131.95	\$ 2,131.95	Various equipment purchased for the Demarest School (two overhead projectors, one wall screen, 32 stackable chairs, etc.)		✓		These equipment will be used at the school on a regular basis.	
603		1307-45	7/12/2004	Worthington Direct, Inc.	\$ 8,499.75	\$ 8,499.75	Various supplies (i.e. 2-white board, 11-model stands, 8-US & World Maps, 12-model projectors, etc) for Wallace School		✓		These supplies benefit the students, provide educational value, and is used on a regular basis.	
604	12000400721070800000	560925	10/24/2005	United States Environmental	\$ 33,638.46	\$ 33,640.00	Two payments of \$16,819.23 on the BOE's asbestos loan. Asbestos loans are used for the purpose of facilitating asbestos hazard abatement.		✓		These expenses are government mandated to help promote a safe/clean environment for the students.	

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605		2307-45	11/16/2004	United States Environmental Protection Agency	\$ 33,638.46	\$ 33,640.00	Two payments of \$16,819.23 on the BOE's asbestos loan. Asbestos loans are used for the purpose of facilitating asbestos hazard abatement.		✓		These expenses are government mandated to help promote a safe/clean environment for the students.	
606	12000240730020700000	560554	9/28/2005	Consult Edge	\$ 334.50	\$ 309.30	Telset and analog telset (headsets) for BOE		✓		Such supplies are used for communication at the BOE. No evidence of approval for the excess amount of \$25 for the P.O.	
607	12000260730070700000	560742	10/11/2005	Enterprise Sheet Metal Work	\$ 6,200.00	\$ 6,200.00	Installation of 3 ton Rheem Central A/C in room 209 of Hoboken High School			✓	Inadequate information to understand the nature of the expense. The expenditure appears excessive and the BOE was unable to provide additional documentation to support the expense.	Installed a/c unit in a windowless room that is required by code to have fresh air intake
608		3081-45	3/9/2005	Enterprise Sheet Metal Work	\$ 7,300.00	\$ 7,300.00	5-ton complete AC unit with condenser and importer (including installation in all 6 new rooms) for Hoboken High School			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	Replaced unit and to comply with code to provide fresh air
609	12000252730131000000	561837	1/31/2006	Gateway Companies, Inc.	\$ 2,675.80	\$ 2,675.80	Rack Server and 3-year warranty for Connors Primary School		✓		This equipment and maintenance are necessary for the network use at the school.	

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610	12000252730131000000	562547	4/11/2006	Gateway Companies, Inc.	\$ 60,838.51	\$ 60,855.51	Autoloader (used to back-up the BOE's systems) and 5-year warranty		✓		This equipment and maintenance are necessary for the network use at the school.	
611	12000252730131000000	562821	5/2/2006	Gateway Companies, Inc.	\$ 11,608.80	\$ 11,608.80	Purchase of 4 server systems with Flat Panel Screen and Disk Kit for the BOE		✓		These equipment are necessary for the network use at the school.	
612		2940-45	2/11/2005	Hewlett Packard	\$ 7,843.00	\$ 7,843.00	Server and UPS for Wallace School		✓		This equipment provides connection to the BOE's network.	
613		2698-45	1/12/2005	ISS	\$ 20,023.53	\$ 20,023.53	Pix Firewall and Antivirus software for Hoboken High School		✓		Anti-Spam Software helps protect the school's system and facilitate the efficiency / productivity of school staff.	
614		563037	5/26/2006	Maltese Pool Service Inc.	\$ 3,730.00	\$ 3,730.00	Electronic Natural Gas Heater, blue diamond cleaner, and indoor draft hood for Hoboken High School pool		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
615	12000300730130700000	561046	11/3/2005	School Health	\$ 3,914.26	\$ 3,684.00	One 90 gallon stationary whirlpool and one whirlpool table (fog dust) for usage at the JFK Stadium.		✓		Such supplies are used at the school's facilities on a regular basis. No evidence of approval for excess amount of \$230.26 for the P.O.	
616	12000260730020700000	560189	8/5/2005	Spectrum Industries Inc.	\$ 3,640.64	\$ 3,640.64	Invoice for 8 desks for Brandt Middle School.			✓	While the expenditure appears to be reasonable, the cost appears to be excessive.	

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617	12000270734140700000	2776-45	7/7/2005	Arcola Bus Sales	\$ 38,598.00	\$ 38,598.00	2004 Chevrolet 20 passenger school bus (contract period from 1/24/03 thru 1/23/05) for BOE		✓		The purchase of a school bus is necessary for the transportation of students.	
618	15000221800070200000	563213	6/20/2006	Alan Party Rentals, Inc.	\$ 750.00	\$ 806.00	Three 50' red runners and one 25' red runner for Hoboken High School for an event on 6/27/06.		✓		Such supplies are used as part of the graduation ceremony. No evidence of approval for the receipt of goods prior to payment of the invoice.	
619	15000221800070200000	560795	10/13/2005	American Math Competitions	\$ 67.00	\$ 67.00	Registration fee for entering a math contest and two sets of study guides and web materials for Hoboken High School.		✓		Participation in a math competition and purchase of related supplies help promote learning and benefit the students.	
620	15000221800070200000	561411	7/1/2005	AMTNJ	\$ 25.00	\$ 25.00	Registration fee for entering a math contest for Hoboken High School.		✓		Participation in a math competition helps promote learning and benefit the students.	
621	15000240800070200000	3904-45	6/6/2005	Belleville Florist & Gifts	\$ 217.00	\$ 217.00	7 floral arrangements for Administration Assistant Day. Invoice dated (6/1/05) prior to PO.	✓			Floral arrangements do not benefit the students and there is no educational value.	

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Appendix B
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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
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622	15000240800060200000	561540	1/10/2006	Bingham Communications Inc.	\$ 720.00	\$ 720.00	Reset master clock (disconnect cable and clear short in outside bells) at Wallace Primary School		✓		Service on clocks will help keep the classes stay on schedule.	
623	15000240800060200000	562031	2/15/2006	Bingham Communications Inc.	\$ 240.00	\$ 240.00	Reset master clock (time moved for 1 hour then stopped) at Wallace Primary School)		✓		Service on clocks will help keep the classes stay on schedule. Invoice dated (2/8/06) prior to PO.	
624	15000240800060200000	562281	3/16/2006	Bingham Communications Inc.	\$ 480.00	\$ 480.00	Service maintenance of bell schedule for 2 classrooms in Wallace Primary School		✓		Service for the classroom bells helps ensure that the bells are working properly to help keep the classes stay on schedule. Invoice dated (2/8/06) prior to PO.	
625	15000240800060200000	562700	4/27/2006	Bingham Communications Inc.	\$ 300.00	\$ 300.00	Invoice for repair of the Clock for Wallace Primary School on 4/25/2006.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
626	15000240800070200000	560377	9/19/2005	Botanical Design	\$ 704.80	\$ 704.80	4 sympathy floral arrangements, 1 floral arrangement for conference table at Hoboken High School, and 2 floral arrangements for staff. Multiple invoices dated prior to P.O.	✓			Floral arrangements do not benefit the students and there is no educational value.	
627	15000240800060200000	561612	1/17/2006	Candle Business Systems, Inc.	\$ 612.86	\$ 595.00	Annual RISO (copier) maintenance		✓		This service is used to maintain the school's office equipment.	

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628		3151-45	3/17/2005	City of Hoboken / Anniversary Gala	\$ 1,100.00	\$ 1,100.00	11-tickets for Hoboken 150th Gala held on 4/9/05 for Hoboken High School	✓			Meals do not provide educational value and do not benefit the students.	
629	15000240800070200000	562542	4/11/2006	Esther Rentas	\$ 500.00	\$ 500.00	PA system for "Middle State Visitors" Assembly Program held on 3/27/06 for Hoboken High School		✓		The PA system helps ensure that such communication device is properly working to communicate with the students during the assembly program.	
630	15000221800070200000	563317	6/3/2006	Esther Rentas	\$ 750.00	\$ 750.00	PA System for Awards Dinner on 6/7/06 for Hoboken High School		✓		The PA system is part of the presentation and used to enhance the communication due to the large audience.	
631	15000221800070200000	562884	5/5/2006	Filippos	\$ 431.00	\$ 431.00	Purchase of 12 pizza pies, 12 sodas and 30 Combo for play (Raisen) for Hoboken HS School		✓		Such meals are rewards for the students' achievement. No invoices and/or receipts were provided for this expense.	
632	15000240800070200000	562028	2/15/2006	General Lumber Company	\$ 345.00	\$ 270.00	30 egg crates needed for Middle States Compliance for Hoboken High School		✓		These supplies are necessary for transporting documents related to the compliance review.	
633	15000240800040200000	4109-45	6/30/2005	Hammond & Stephens Pub.	\$ 487.38	\$ 504.90	Invoice for 20 Royal Award Cover Congratulation gold foil for Brandt School.		✓		Diplomas are recognition of the student's graduation achievement.	

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634		3171-45	3/18/2005	Hoboken High School Italian Club	\$ 1,626.00	\$ 1,626.00	Contribution to Hoboken High School Italian Club (approved by Resolution 3/14/05)	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense. The Board Resolution for 3/14/05 was not provided.	
635	15000240800090200000	562615	4/25/2006	Jersey Graphics One. Inc.	\$ 1,649.95	\$ 1,649.95	301 "Class of 2006" t-shirts for Connors Primary School	✓			T-shirts do not provide educational value.	
636		2611-45	1/4/2005	John Reardon	\$ 375.00	\$ 375.00	Assembly Program on learning to be responsible and handling put-downs and bullies for grades 6 thru 8 for Brandt School		✓		This assembly provides educational value and benefit the students.	
637	15000218800090200000	562483	4/4/2006	Jones School Supply Co., Inc.	\$ 174.86	\$ 174.86	Awards for student recognition (i.e. 50 maroon folders with gold star, 10 student of the month plaques, 40 medallions for various subjects including drama, music, science, physical education, computer, science) for Connors Primary School		✓		While these items do not provide educational value, it's part of the award and recognition given to students.	
638		3040-45	3/4/2005	Joseph Karg Enterprises	\$ 180.00	\$ 180.00	Service on laminating machine (i.e. clean rollers and heaters, reload film, and set tension) for Wallace School.		✓		Such service is necessary for maintenance of the office equipment.	

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639	15000240800090200000	560736	10/11/2005	Linda F. Erbe	\$ 128.89	\$ 128.89	Expense reimbursement for refreshments for Kindergarten Parent Orientation on 9/7/05, and Parent's Back to School Night on 9/22/05 for Connors Primary School. Receipts dated (9/7/05) prior to PO.		✓		Such expenditure may provide educational value and may benefit the students. Cost of expense appears reasonable.	
640	15000240800090200000	560833	10/17/2005	Linda F. Erbe	\$ 65.89	\$ 65.89	Expense reimbursement for refreshments for Parent Breakfast discussion on CAP (Child Assault Prevention Program) on 10/15/05 for Connors Primary School. Receipts dated (10/12/05) prior to PO.		✓		Such expenditure provide educational value and may benefit the students. Cost of expenditure appears reasonable.	
641		561000	10/31/2005	Linda Palumbo	\$ 142.26	\$ 142.26	Expense reimbursement for turkey decorations, postage, homework awards, and refreshments for meeting for Calabro Primary School	✓			Meals and supplies do not benefit the students and there is no educational value.	
642	15000240800040200000	561117	11/18/2005	Linda Palumbo	\$ 95.08	\$ 95.08	Staff was reimbursement for purchasing 6 Plush Dog Bookmark	✓			These supplies do not benefit the students and there is no educational value.	

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643	15000240800040200000	561143	11/18/2005	Linda Palumbo	\$ 49.45	\$ 49.45	Reimbursement was made to staff for purchase of felt holiday stockings, calendar pen and Christmas dye		✓		Such supplies help promote holiday spirit, may provide educational value, and benefit the students.	
644	15000240800040200000	561551	1/10/2006	Linda Palumbo	\$ 99.40	\$ 99.40	Expense reimbursement for student homework awards for January for Calabro Primary School		✓		These supplies are part of the recognition/awards given to students.	
645	15000218800070200000	560475	7/1/2005	Maco Office Supplies	\$ 40.57	\$ 40.57	Folders for Hoboken High School		✓		Office supplies are required for the day-to-day use to run the school.	
646	15000218800070200000	560523	9/27/2005	Maco Office Supplies	\$ 365.13	\$ 365.13	9-portfolios/2 pocket folders for Hoboken High School	✓			These supplies do not benefit the students and there is no educational value.	
647		4191-45	6/30/2005	Maria Morales	\$ 252.34	\$ 252.34	Expense reimbursement for TV/DVD player for Calabro School	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
648	15000240800070200000	562370	3/24/2006	Market Basket	\$ 1,535.00	\$ 1,535.00	Invoice for 300 tea sandwiches, 100 brownies and carrots, a coffee set up, 4 fruit and dip and 100 plastics for Hoboken HS.	✓			Meals do not improve student learning and is non beneficial to the students.	

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649	15000221800070200000	563251	6/27/2006	Market Basket	\$ 2,350.56	\$ 2,350.56	Senior breakfast on 6/23/06 for Hoboken High School		✓		The expense is part of the recognition given to students, and is also part of the pomp and circumstance related to the HS graduation. No evidence of approval of excess amount of \$43.	
650		2321-45	11/17/2004	Market Basket, Inc.	\$ 1,509.00	\$ 1,509.00	Breakfast for College Day at Hoboken High School		✓		Such expense appears to be related to an educational event and benefit the students.	
651		561937	2/7/2006	Medco Supply Co.	\$ 833.31	\$ 886.27	Various Supplies for first aid (i.e. latex gloves, first aid cream, Tylenol, Kleenex tissues, cough drops, etc) for Calabro Primary School		✓		First aid supplies are necessary for the day-to-day use at the school.	
652	15000240800070200000	560194	8/5/2005	Middle States Assoc.	\$ 907.50	\$ 866.25	Membership dues for the Middle State Association, for 2005-2006 for Director of Hoboken High School.		✓		Membership fees and dues enable the Association to maintain advocacy and direct services needed by local school boards. PO was increased to match invoice by \$41.25, with no evidence of approval.	

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653		1438-45	8/4/2002	Middle States Assoc.	\$ 825.00	\$ 825.00	Annual Dues for 2004-2005 school year for Hoboken High School		✓		Membership fees and dues enable the Association to maintain advocacy and direct services needed by local school boards.	
654		3189-45	3/23/2005	National Association for the Education of Young Children	\$ 229.50	\$ 229.50	3-year affiliate comprehensive membership in NAEYC and affiliated State, Local, and Regional Associates for a teacher at the BOE		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	
655		2923-45	2/9/2005	New Jersey Association of Federal Program Administrators	\$ 100.00	\$ 100.00	Annual membership dues for 2004-2005 school year for a BOE employee		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	

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656		1138-45	8/4/2004	Oce USA, Inc.	\$ 67,212.47	\$ 68,591.40	Replace existing Analog Copiers with new Digital Copiers (including maintenance from 7/2004 thru 5/2005 - \$3,542 and lease - \$2,174) for Hoboken School District		✓		Copiers are used throughout the District on a daily basis. Replacement of the analog copiers helps to provide better efficiency in the District.	
657	15000240800040200000	561927	2/6/2006	Oriental Trading Co., Inc.	\$ 110.95	\$ 99.00	Invoice for plastic painted egg shaped Kaleidoscopes, yo-yo's, and transparent bouncing balls.	✓			These supplies do not benefit the students and there is no educational value. No evidence of approval for excess amount of \$11.95	
658	15000240800070200000	561034	11/3/2005	Patricia Pope	\$ 54.28	\$ 54.28	Staff was reimbursed for purchasing folders for the middle states binders.	✓			These supplies do not benefit the students and there is no educational value.	
659	15000240800070200000	562398	3/28/2006	Patricia Pope	\$ 126.79	\$ 126.79	Staff was reimbursed for various food items (cheese, pepper cracker, honey, cherries, ice tea, etc.) purchased on 3/21/06.	✓			Meals do not benefit the students and there is no educational value.	
660	15000240800070200000	562413	3/29/2006	Patricia Pope	\$ 320.73	\$ 320.73	Staff was reimbursed for meals purchased for the middle states dinner on 3/28/06.	✓			Meals do not benefit the students and there is no educational value.	
661	15000218800070200000	560521	9/27/2005	Poggi Press	\$ 343.50	\$ 336.00	250 "Hoboken High School" decals	✓			These supplies do not provide educational value.	

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662	15000218800070200000	562948	5/12/2006	Poggi Press	\$ 336.00	\$ 336.00	250 "Hoboken High" decals for Hoboken High School	✓			These supplies do not provide educational value.	
663	15000240800090200000	3728-45	5/18/2005	Positive Promotions	\$ 292.91	\$ 267.50	50-Tote Bags "Educating Children Takes Everyone" for Connors School	✓			Tote bags do not benefit the students and there is no educational value. No evidence of approval for excess amount of \$25.	
664		1176-45	6/30/2004	Presentation Medi	\$ 3,571.00	\$ 3,571.00	Various supplies (i.e. projectors, cable for VGA, VHS, audio, and video, and wall track, etc) for Hoboken High School		✓		These supplies benefit the students and there is an educational value.	
665		2007-45	10/7/2004	Progress Publications	\$ 181.50	\$ 181.50	25-Substitute teacher folders, and 250-homework folders for Calabro School		✓		These supplies are necessary for the everyday operation at the school.	
666	15000221800070200000	560792	10/13/2005	PSAT/NMSQT	\$ 122.00	\$ 122.00	175 PSAT Test Booklets for Hoboken High School		✓		These test booklets will provide educational value and benefit the students.	
667	15000240800050200000	1761-45	6/30/2005	Resources for Educators	\$ 584.00	\$ 551.00	Invoices dated 10/5/04 for one year subscriptions to "Reading Connection Intermediate Edition" and "Middle Years" for the Demarest School's Principal.		✓		These periodicals will help keep the Principal updated with current events, trends, and tools to perform his/her job responsibilities.	
668		3155-45	3/18/2005	Ronnie Brandt	\$ 425.00	\$ 425.00	Vendor contracted for a performance of "This Land Is Your Land" play on 4/12/05 for Brandt School		✓		This assembly provides educational value and benefits the students.	

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669	15000240800070200000	4043-45	6/30/2005	Royal Printing Service	\$ 1,540.00	\$ 1,540.00	Invoice dated 6/20/05 for 300 posters containing the Hoboken H.S. Middles States Mission Statement		✓		These supplies help promote the success and achievement of the students and faculty.	
670	15000240800070200000	562269	3/15/2006	Sheraton Suites on the Hudson	\$ 4,702.97	\$ 4,593.50	Middle State Conference and 5 hotel rooms, Conference room for Committee Work, "Snack Attack" for 30 people at \$11.95/person, and 5 lunches, from 3/27-3/29/06 for Hoboken High School			✓	Inadequate information to understand the nature of the hotel expenditure. In addition, meals do not benefit the students and there is no educational value.	Highly recognized and rewarding conference that benefits the entire district. See above for additional comments.
671	15000240800090200000	3764-45	6/30/2005	Special Tees, Inc.	\$ 1,862.30	\$ 1,862.30	Invoice for 292 T-shirts (for adults and children) for Connors School	✓			T-shirts do not provide educational value.	
672		3773-45	5/23/2005	The Newark Bears Prog Baseball Club	\$ 323.00	\$ 323.00	40-Tickets for baseball game held on 5/24/05 for Hoboken High School	✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	

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673		562204	3/10/2006	Thomas G. Connors School	\$ 505.03	\$ 505.03	Reimbursement was made to employee for meals purchase at McDonalds for students of the month luncheon. Reimbursement was also made for Assembly on 3/3/06 for \$400.00 without proper receipt.	✓			Meals do not provide educational value. Receipt was not provided for reimbursement of \$400 for meals provided during an assembly held on 3/3/06.	
674		563170	6/14/2006	Thomas G. Connors School	\$ 1,580.09	\$ 1,580.09	Reimbursement was made to school for food purchase at Shoprite, BJ's and Fiore's, meals at McDonalds for 57 kids and 30 adults and for bowling for 26 kids. Receipts not provided.	✓			Meals do not benefit the students and there is no educational value.	
675	15000240800070200000	560448	9/21/2005	Vera's Florist	\$ 272.00	\$ 836.00	18 bud case arrangements, 2 mache baskets, 4 balloon bouquets, 15 boutonniere, 17 corsages, 2 in memory of sprays for Hoboken High School	✓			Floral arrangements do not benefit the students and there is no educational value.	
676	15000218800070200000	560530	9/27/2005	Windjammer Promotion	\$ 747.09	\$ 759.00	200 stainless steel auto mug with 1 custom color and screen charge for new artwork for Hoboken High School	✓			Such supplies do not benefit the students and there is no educational value.	

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677	15000240800090200000	562004	7/1/2005	World Pets of America	\$ 100.00	\$ 100.00	Maintenance of the aquarium in Connors Primary School lobby.	✓			The aquarium does not provide educational value and do not benefit the students.	
678		1660-45	9/8/2004	Allied Risk Services, Inc.	\$ 45,000.00	\$ 45,000.00	Replenish workers compensation checking account on 9/2/04 for BOE		✓		Workers compensation is a governmental mandated benefit that must be provided to school employees.	
679	11000230820110800000	563014	5/24/2006	Anthony M. Curko	\$ 2,581.50	\$ 2,581.50	Reimbursement for personal legal expense incurred by BA for negotiating Contract and Severance agreement (adopted by Resolution 5/23/06)			✓	While the expense appears to be reasonable as part of the employment agreement, the BOE was unable to provide additional documentation to support the expense. The Board Resolution for 5/23/06 and employment agreement were not provided.	
680		1927-45	9/30/2004	Cannon Cochran Mgnt. Svcs, Inc.	\$ 45,000.00	\$ 45,000.00	Replenish workers compensation checking account on 9/30/04 for BOE		✓		Workers compensation is a governmental mandated benefit that must be provided to school employees.	

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681		560391	9/20/2005	Cannon Cochran Mgnt. Svcs.	\$ 45,000.00	\$ 45,000.00	Vendor contracted for the administration of the BOE's Workers Compensation Program for the period of July 1, 2005 through June 30, 2005. Quarterly invoices for \$11,250 installment payments.		✓		These services are used for the handling and managing of workers compensation claims against the BOE.	
682	1100023082011080000	560747	10/11/2005	Cannon, Cochran Mgnt Svcs Inc	\$ 13,936.28	\$ 13,936.28	Workers compensation claims managed by a 3rd party vendor for the BOE. Reimbursement for Workers compensation claims - invoice dates from 6/3/05 to 6/13/05 (approved by resolution 8/16/05) for BOE			✓	While this expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. No evidence of the Board resolution for 8/16/05.	
683	1100023082011080000	561419	12/20/2005	Cannon, Cochran Mgnt Svcs Inc	\$ 26,636.63	\$ 26,636.63	Workers compensation claims managed by a 3rd party vendor for the BOE. Reimbursement for Workers compensation claims - invoice posted dates from 11/11/05 to 11/21/05 for BOE			✓	While this expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. No evidence of approval from the Board.	

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684	11000230820110800000	561650A	1/24/2006	Cannon, Cochran Mgmt Svcs Inc	\$ 45,304.64	\$ 45,304.64	Workers compensation claims managed by a 3rd party vendor for the BOE. Reimbursement for Workers compensation claims - invoice posted date 11/21/05 for BOE			✓	While this expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. No evidence of approval from the Board.	
685	11000230820110800000	563006	5/22/2006	Collado Dental	\$ 255.00	\$ 255.00	Dental payments for a student due to trip and fall at Wallace School on 1/22/04		✓		Fees related to handling a medical claim brought against the school.	
686	11000230820110800000	561775	1/26/2006	Enterprise Rent-A-Car	\$ 3,075.63	\$ 3,075.63	Damages to Rental Van incurred on 12/31/04 and 2/11/05		✓		Rental vans are used to transport students on a regular basis. The BOE is responsible for the damages to the rented vehicle.	
687		2500-45	12/9/2004	Feintuch, Porwich & Feintuch	\$ 4,287.50	\$ 4,287.50	Legal fee (i.e. court appearance on 10/15/04, review of discovery material in preparation of trial on 11/1/04, and court appearance for case dismissal on 11/3/04) for BOE		✓		Fees related to handling a legal dispute brought against the school.	
688		1671-45	9/9/2004	Floro M. Villanueva Jr.	\$ 1,855.00	\$ 1,855.00	Summer School Tutoring for a student from 7/27/04 thru 8/25/04 for Hoboken High School		✓		Inadequate information to understand the nature of the expense.	

** District to provide data for the blank Account Number fields. **

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Account Number	PO #	PO Date	Vendor Name	Total Paid Against PO	Original PO Amount	Obtained Transaction Description from Documentation (What? When? Who? Where? Why?)	Discretionary	Appears Reasonable	Inconclusive		Comments
689		3018-45	3/2/2005	Gerard Restaino, LLC	\$ 500.00	\$ 500.00	Cancellation fee for hearing scheduled on 1/25/05 for BOE (parties reached an amicable resolution of dispute).		✓		The cancellation fee was related to handling a legal dispute brought against the school.	
690	11000230820110800000	560677	10/3/2005	Joan Cunning	\$ 5,289.32	\$ 5,044.32	Hospitalization coverage and claim petition for 8 months beginning 11/1/05 thru 6/30/06 for BOE		✓		The BOE is responsible for the medical judgments brought against the school.	
691		1002-45	6/11/2004	Joan Cunning	\$ 8,827.56	\$ 8,827.56	Claim Petition and Hospitalization Coverage for 14 monthly payments of \$477 and \$154, respectively from 7/1/04 thru 8/30/05			✓	While the expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. Invoices not provided for the following check payments: 21031, 21119, 21212, 21489, 21766, 21948, 22145, 22376, 22376, 22588, 22955, 23187	
692		1874-45	12/2/2004	Occupational Health Centers of NJ	\$ 16,587.50	\$ 15,000.00	Professional Services (i.e. medical test and examinations) from 8/2004 thru 8/2005 for Hoboken School District		✓		The BOE is responsible for the medical judgments brought against the school.	

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693	11000230820110800000	560626	10/3/2005	Occupational Health Ctrs Of NJ DBA Concentra Medical Centers	\$ 14,874.00	\$ 15,000.00	Pre-placement services (i.e. physical, x-ray, etc) for new employees during 2005-2006 school year for Hoboken School District		✓		These services are used for the recruiting/hiring of new employees.	
694	11000230820110800000	561497	1/6/2006	Patrick Gagliardi	\$ 2,810.00	\$ 2,810.00	Reimbursement for personal legal expense incurred by business admin for renegotiating Contract and Severance agreement for BOE			✓	While the expense appears to be reasonable as part of the employment agreement, the BOE was unable to provide additional documentation to support the expense. The employment agreement was not provided.	
695		1292-45	7/12/2004	Sacred Heart Academy	\$ 625.00	\$ 625.00	Registration for Summer School (Algebra I and Environmental Science) at Sacred Heart Academy for a student			✓	Inadequate information to understand the nature of the expense.	

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696	11000251890120800000	560429	9/20/2005	AASA	\$ 366.00	\$ 366.00	AASA (American Association of School Administration) membership dues for Business Administrator		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	
697		1032-45	7/9/2004	AASA	\$ 349.00	\$ 349.00	AASA (American Association of School Administration) yearly membership for 6/30/04 for the Business Administrator		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	
698		560624	10/3/2005	All Star Rentals, Inc	\$ 475.50	\$ 475.50	Party Tent set up as BOE tent/American Cancer Society Relay for Life for Hoboken High School	✓			Such supplies do not benefit the students and there is no educational value. Invoice dated (5/20/05) prior to PO.	

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699		3580-45	4/29/2005	August Pensa Modern Mover	\$ 4,729.17	\$ 4,729.17	Delivery and pick-up of voting machines, binders, and bins (4/11/05 thru 4/22/05) for Annual School Board Election held on 4/19/05		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
700	11000230890110100000	562814	5/2/2006	August Pensa Modern Movers	\$ 5,151.14	\$ 5,151.14	Delivery and pick-up of voting machines (4/10/06 thru 4/25/06) for Annual School Board Election held on 4/18/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
701	11000270890140500000	561054	11/14/2005	B&R Auto parts Corp	\$ 215.00	\$ 215.00	Auto materials (i.e. anti- freeze, brake and washer fluid, etc) for BOE		✓		Transportation maintenance is used for the proper operation of the transportation fleet and thus useful for the transport of students. Invoice dated (10/25/05) prior to PO.	
702	11000270890140500000	561879	2/1/2006	B&R Auto parts Corp	\$ 294.90	\$ 294.90	Auto materials (i.e. 5 cases of oil, anti-freeze, brake and washer fluid, etc) for BOE		✓		Transportation maintenance is used for the proper operation of the transportation fleet and thus useful for the transport of students. Invoice dated (1/10/06) prior to PO.	
703	11000270890140500000	561437	12/21/2005	Beyer Brothers Corp.	\$ 36.36	\$ 36.36	2 hangers for BOE		✓		These are supplies used for the school buses.	

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704	11000230890110100000	563193	6/14/2006	County of Hudson	\$ 631.20	\$ 631.20	Extra services rendered (i.e. prepare credentials, process absentee and provisional ballots, etc.) for personnel for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
705		687-45	5/11/2005	County of Hudson	\$ 1,198.88	\$ 1,198.88	Extra services rendered (i.e. overtime incidental to election) for school board election on 4/19/05 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
706	11000230890110100000	562647	4/26/2006	Deborah Ferrigno	\$ 112.50	\$ 112.50	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
707	11000230890110100000	562874	5/4/2006	Elks Club # 74	\$ 300.00	\$ 300.00	Polling places for annual school board election held on 4/18/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	

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708		1651-45	9/8/2004	ExxonMobil Fleet GEEC	\$ 44,863.33	\$ 15,000.00	Fuel services from 7/2004 thru 6/2005 for the BOE's Transportation Dept.		✓		Such supplies are used in the BOE's transportation fleet on a regular basis. No evidence: (1) these expenses were included in the 2004-2005 Budget; (2) approval for the excess amount of \$29,863 for the P.O.; and (3) approvals on all the invoices.	
709	11000270890140500000	560743A	11/15/2005	ExxonMobil Fleet/GEEC	\$ 77,010.25	\$ 85,000.00	Fuel supplies for the 2005 - 2006 academic year for the BOE's transportation department. Invoices covered period from 9/13/05 to 6/11/06.		✓		Such supplies are used by the BOE transportation fleet. No evidence: (1) these expenses were included in the 2005-2006 Budget; and (2) approvals on all the invoices.	
710	11000230890110100000	562636	6/26/2006	Francis Przygoda	\$ 125.00	\$ 125.00	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
711		3573-45	4/27/2005	Full Service Mailers, Inc	\$ 5,652.90	\$ 5,652.90	Mailing services (i.e. import & convert data, cass certify & assign carrier, inkjet names to ballots, etc) for School Board Election held on 4/19/05		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	

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712	11000230890110100000	562866	5/4/2006	Full Service Mailers, Inc.	\$ 5,657.94	\$ 5,657.94	Mailing Service for the annual school board election held on 4/18/06 for the BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
713		561806	1/27/2006	Hoboken Board of Education	\$ 2,982.07	\$ 2,982.07	Replenishment of the petty cash fund. Petty cash was used to reimburse several employees for expenses such as the following: meals, postage, technology parts, and Christmas decorations. Other reimbursements to employees were not explained.	✓			Such expenses do not benefit the students and there is no educational value. No invoices and/or receipts were provided for the employee reimbursements.	
714		3783-45	5/24/2005	Hoboken Elks Lodge	\$ 300.00	\$ 300.00	Rental of polling places for annual school board election held on 4/18/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
715	11000230890110100000	562875	5/4/2006	Hoboken Housing Authority	\$ 225.00	\$ 225.00	Polling places for annual school board election held on 4/18/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	

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716	11000230890110100000	562872	5/4/2006	Hopes, Inc.	\$ 180.00	\$ 180.00	Polling places for annual school board election held on 4/18/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
717		3782-45	5/24/2005	Hopes, Inc.	\$ 180.00	\$ 180.00	Rental of polling places for annual school board election held on 4/19/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
718	11000270890140500000	560683	7/1/2005	Javier Herreva	\$ 1,088.66	\$ 1,088.66	Reimbursement was made to an employee for damaged to personal transportation.	✓			Repair to an employee's personal vehicle does not promote student learning or benefit the students.	
719	11000230890110100000	562762	4/26/2006	John Rivera III	\$ 100.00	\$ 100.00	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
720		3781-45	5/24/2005	Marine View Plaza	\$ 120.00	\$ 120.00	Rental of polling places for annual school board election held on 4/19/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	

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721	11000230890110100000	562873	5/4/2006	Marine View Towers	\$ 120.00	\$ 120.00	Polling places for annual school board election held on 4/18/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
722	11000230890110100000	562655	4/26/2006	Marjorie Johnson	\$ 125.00	\$ 125.00	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
723	11000270890140500000	560463	9/22/2005	Michael Craven	\$ 1,268.63	\$ 1,268.63	Reimbursement for tolls, gas, traffic fines, and parts for the BOE's Transportation Dept. Expenses incurred from May to Sept. 2005		✓		Employees' moving violations should not be the responsibility of the school and does not benefit the students. The BOE was unable to provide additional documentation to support the expense. Supporting documentation not provided for the following expenses: fingerprint on 9/16/05 for JV (54.00) and traffic fine on 7/27/05 for JV (33.00)	

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724	11000230890110100000	563192	6/14/2006	Michael Crossan	\$ 150.00	\$ 150.00	Mechanics were chauffeured to/from polling locations in the event of problems associated with the voting machines for the Hoboken School Board Election on 4/18/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
725	11000230890110100000	562684	4/26/2006	Nilsa Class	\$ 125.00	\$ 125.00	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
726		560451	9/20/2005	NJASA	\$ 1,433.00	\$ 1,433.00	Membership dues for NJASA for 2005-2006 for Hoboken BOE BA.		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	

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727		1003-45	6/11/2004	NJASA	\$ 1,435.00	\$ 1,435.00	NJASA (NJ Association of School Administrators) 2004-2005 membership for the Business Administrator		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	
728	1100027089014050000	561939	2/7/2006	NJDOT	\$ 200.00	\$ 200.00	Invoice for NJDMV for bus terminal inspection for Hoboken BOE.		✓		Transportation maintenance is used for the proper operation of the transportation fleet and thus useful for the transport of students.	
729	1100025189013010000	560640	10/4/2005	North Jersey Media Group	\$ 541.04	\$ 541.04	Advertisement in newspaper for "Invitation to Bid" for elevator maintenance, plumbing services, and electrical work for Hoboken School District		✓		The advertisement will help the BOE identify the best possible third-party vendor to provide such services.	
730	1100023089011010000	563254	6/27/2006	Office of the Hudson City Clerk	\$ 6,030.57	\$ 6,030.57	Services (i.e. processing of absentee ballots, legal advertisement, type ballots, etc) rendered for the School Board Election held on 4/18/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	

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731	11000230890110100000	3940-45	6/10/2005	Office of the Hudson County Clerk	\$ 4,401.55	\$ 4,401.55	Costs incurred (i.e. processing of 72 absentee ballots, proportionate share of legal advertising in Jersey Journal on 2/28/2005 and El Nuevo Hudson on 3/3/2005, etc) for School Board Election held on 4/19/05		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
732	11000230890110100000	562645	4/26/2006	Patricia Carson	\$ 112.50	\$ 112.50	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
733	11000230890110100000	562632	4/26/2006	Pauline Fulton	\$ 112.50	\$ 112.50	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
734		3395-45	4/21/2005	Royal Printing Service	\$ 7,170.00	\$ 7,170.00	21,500 newsletters regarding "The Report Card." Invoice dated Mar. 29, 2005.		✓		Per the BA/ABA, the Report Card provides statistics on the school district (e.g., test scores, costs and expenses, average daily enrollment, etc.) and is required by the State to be completed annually. The BOE used the newsletter as a channel to promote the school district.	

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735		3575-45	4/27/2005	Royal Printing Service	\$ 32,566.00	\$ 32,566.00	Services rendered (i.e. 72-official ballots; 36,106 ballots - sample, absentee, emergency, provisional; 360 assorted voting posters, etc) for the School Board Election held on 4/19/05		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
736	11000230890110100000	562877	5/4/2006	SS. Peter & Paul Church	\$ 120.00	\$ 120.00	Two polling places for the Annual School Board Election on 4/18/06.		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
737		560653	10/4/2005	Star Ledger	\$ 9,612.93	\$ 5,000.00	Newspaper advertisement for open positions, public notices (e.g., election invitations) for the period of Sept. 2005 through Aug. 2006		✓		Such services appear to be reasonable for use in public notices and in search of employees. No evidence of approval for the excess amount of \$4,6123 for the P.O. and on all invoices.	
738		2894-45	2/5/2005	Star Ledger	\$ 4,769.42	\$ 5,000.00	Newspaper advertisement for open positions on 9/1/04, 1/23 & 1/30/05, 5/15-19, 2005 for the BOE		✓		Open positions postings are necessary to recruit teachers and staff.	

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739	11000230890110100000	562876	5/4/2006	Total Property Concepts	\$ 120.00	\$ 120.00	Polling places for annual school board election held on 4/19/06		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
740	11000270890140500000	560741	10/11/2005	Tyesha McKenzie	\$ 771.00	\$ 771.00	Expense reimbursement for 2005-2006 aid in lieu of transportation for a Choice School student		✓		School Choice is a program in which the law mandates that aid in lieu of transportation must be provided by the choice district to an elementary school and secondary pupil who lives more than 2 miles and 2 1/2 miles respectively from the receiving district school of attendance provided that the receiving district school is not more than 20 miles from the residence of the pupil.	
741	11000270890140500000	561878	2/1/2006	Unity School Bus Parts Inc.	\$ 1,159.40	\$ 975.83	Bus parts and supplies (i.e. emergency kit, telescopic door prop, rend and amber reflectors, etc) for BOE		✓		Such supplies are used by the BOE transportation fleet. No evidence of approval for the excess amount of \$183.57.	
742	11000230890110100000	562657	4/26/2006	Usha Gandhi	\$ 135.50	\$ 135.50	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	

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743	11000230890110100000	562761	4/26/2006	Wanda Parilla	\$ 100.00	\$ 100.00	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
744	11000230890110100000	562639	4/26/2006	William Wisnewski	\$ 125.00	\$ 125.00	Board worker for school board election on 4/18/06 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the schoolyear's budget each year.	
745	11000230895110800000	560596	9/30/2005	Hud. Cty. Supt.'s Association	\$ 1,050.00	\$ 1,050.00	Assessment for the school district for 2005-2006 school year		✓		Membership fees and dues enable the Association to maintain advocacy and direct services needed by local school boards.	
746		1862-45	9/24/2004	Hudson County Supt. Assoc.	\$ 1,050.00	\$ 1,050.00	Assessment for the school district for 2004-2005 school year		✓		Membership fees and dues enable the Association to maintain advocacy and direct services needed by local school boards.	
747	11000230895110800000	560449	9/21/2005	NJ School Bds. Association	\$ 22,849.00	\$ 22,849.00	NJ School Boards Assoc Hoboken Board of Education dues for 2005-2006		✓		Membership fees and dues enable the Association to maintain advocacy and direct services needed by local school boards.	

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748	11000230895110800000	560466	9/22/2005	NJ School Bds. Association	\$ 3,350.00	\$ 3,350.00	Annual National Affiliate Membership 1-year subscription from 7/2005 thru 6/2006 for BOE		✓		Membership fees and dues enable the Association to maintain advocacy and direct services needed by local school boards.	
749	11000230895110800000	560450	9/21/2005	NJASA	\$ 775.00	\$ 775.00	Renewal of NJASA (NJ Association of School Administrators) Professional Development One-Day Seminar Series Subscription, and NJASA Research Publications Subscription for 2005-2006 for BOE		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	
750		1647-45	9/8/2004	Urban Schools Superintendents of NJ	\$ 3,500.00	\$ 3,500.00	USSNJ (Urban Schools Superintendents of NJ) Comprehensive Membership Dues for Special Needs District for 2004-2005 school year		✓		In accordance with the employee contract, the BOE supports membership dues to professional societies for the employee's professional development. These societies provide a networking channel as well as updates, current events, and trends related to the profession.	

** District to provide data for the blank Account Number fields. **

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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	20278100600130240000	563114	6/6/2006	Alexis Reidy	\$ 203.80	\$ 203.80	Expense reimbursement for books from Borders Bookstore for the Star-W classroom in Wallace Primary School		✓		Books will provide educational value and benefit the students.	
2	20278100600130240000	562008	2/10/2006	Royal Printing Service	\$ 129.50	\$ 129.50	500 count letterhead for Hoboken High School Nurse		✓		Such supplies are necessary for the written communication for official purposes.	
3	11190100890130240002	563178	6/14/2006	Al Egizi	\$ 100.00	\$ 100.00	6 Musicians for Sports Banquet held on 6/7/06 for Hoboken High School		✓		Entertainment for a year-end banquet in honor of the student athletes. The cost appears reasonable.	
4	20279200580130251000	561947	2/8/2006	Amanda Prasisto	\$ 717.60	\$ 1,100.00	Expense reimbursement for travel expenses incurred for 21st Century (grant program) Conference in Las Vegas from 3/1 - 3/4/2006 (i.e. air was \$383 which was deducted from the allowance of \$1,100) for Demarest Middle School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession. Source of funds received from grants.	
5	11000261610130650000	560387	9/20/2005	Apollo Flag Company Inc.	\$ 348.92	\$ 348.92	7 US Flags for the outside of Hoboken School District		✓		The flag provides educational value and benefit the students.	

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6	11240100500070521000	562887	5/8/2006	Alcorr Tours, Inc.	\$ 750.00	\$ 750.00	Bus for trip to Dorney Park in Pennsylvania on 6/26/06 sponsored by the Student Council and ESL Club for Hoboken High School			✓	Such expense may not provide educational value.	
7	11000270420140552000	560198	8/9/2005	Arcola Bus Sales	\$ 73.55	\$ 73.55	Service maintained (\$11) and labor (\$62) on auto (i.e. adjust emergency brake) for BOE		✓		Transportation maintenance is critical to the proper operation of the transportation fleet and thus useful for the transport of students. Invoice dated (7/27/05) prior to PO.	
8	11000261610040650000	560978	10/27/2005	River West Plumbing	\$ 576.30	\$ 576.30	Plumbing supplies (i.e. push button retro fit fountain kits, diaphragm kits for urinals, etc) for Calabro School		✓		Plumbing supplies are necessary for the upkeep of the school's facilities.	
9	11000262610070650000	561448	1/3/2006	River West Plumbing	\$ 162.00	\$ 162.00	Plumbing supplies (i.e. 3-angle steam traps and 3-extension CPLG) for Hoboken High School		✓		Plumbing supplies are necessary for the upkeep of the school's facilities.	
10	11000262610090650000	561632	1/18/2006	River West Plumbing	\$ 354.50	\$ 354.50	Supplies (i.e. circulating pump and red rubber) for Connors Primary School Boiler Room		✓		Plumbing supplies are necessary for the upkeep of the school's facilities.	

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11	20501100640220157000	562997	5/22/2006	BMI Educational Service	\$ 312.84	\$ 324.58	6-Variou titled books (i.e. Long Vowel Sounds, Magic Tree House, Judy Moody, etc) for Stevens Cooperative School		✓		Books will provide educational value and benefit the students. Funds received from grants for school partnerships.	
12	11190100890130240002	563306	6/30/2006	Balfour	\$ 14,960.00	\$ 14,960.00	80-2005 Football Champ Rings for Hoboken High School (approved by resolution 6/26/06)	✓			Rings do not provide educational value, and the cost/quantity appears excessive. No evidence of the Board resolution for 6/26/06.	
13	20296200300130259000	562820	5/2/2006	Barbara Panas	\$ 975.00	\$ 975.00	Consultant for the Even Start Literacy Program (i.e. curriculum, assignments, and materials for instructors, workshop handouts, etc) for Hoboken High School		✓		The consultation will provide educational value and benefit the students. Source of funds received from grants.	
14	15190100610060240000	561474	1/4/2006	Paul's Appliances & Electronic	\$ 1,436.00	\$ 1,436.00	4- TVs with DVD and VCR, and 4-wall mount TV rack for Wallace Primary School			✓	While the expenditure appears to be reasonable, the BOE was unable to provide additional documentation to explain the nature of the expense.	
15	15190100610090240000	562716	4/27/2006	Pearson Learning Group	\$ 4,741.13	\$ 4,105.25	347-Math homework workbooks for grades K- 5 for Connors Primary School		✓		Textbooks provide educational value and benefit the students. No evidence of approval for the excess amount of \$636 for the P.O.	

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Control Number	Original Chart of Accounts	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		
16	11402100800170729000	560900	10/21/2005	Blaine Papaccio	\$ 68.00	\$ 68.00	Varsity football official against Hun School on 9/3/05 for Hoboken High School		✓		Officials are critical participants in the games.	
17	15190100640020220000	561766	1/25/2006	Pearson Education	\$ 1,673.04	\$ 1,673.03	30-Math textbooks for grades 6-8 for Brandt School		✓		These books will provide educational value and benefit the students.	
18	20501100640220157000	561686	1/20/2006	BMI Educational Service	\$ 126.55	\$ 123.82	30-Various titled books ordered in quantities of 6 (i.e. My Fathers Dragon, Gooney Bird Greed, etc) for Stevens Cooperative School 2nd grade class		✓		These books will provide educational value and benefit the students.	
19	15190100610090240000	562892	5/8/2006	Childcraft Education Corp.	\$ 429.98	\$ 429.98	1-shelf book stand, and 1 easel center for Connors Primary School		✓		This equipment will be used at the school on a regular basis.	
20	15190100610060240000	561155	11/22/2005	Classroom Direct	\$ 262.54	\$ 333.33	Various supplies (i.e. 50-glu sticks, 20 glue, 9-bulletin board storage boards, etc) for Wallace Primary School		✓		Office supplies are necessary for the everyday operation and use at the school.	
21	15190100500091013000	562502	4/6/2006	Crayola Factory	\$ 498.23	\$ 498.32	Kindergarten field trip to the Crayola Factory on 6/2/06 for Connors Primary School		✓		The fieldtrip will provide educational value and benefit the students.	

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22	15190100610060240000	561958	2/8/2006	Classroom Direct	\$ 152.56	\$ 130.92	Various supplies (i.e. classroom collage kit, web organizer, writing prompts from time, etc) for Wallace Primary School		✓		Such supplies may provide educational value and benefit the students. No evidence of approval for the excess amount of \$22 for the P.O.	
23	15190100610060240000	562937	5/11/2006	CDW Government	\$ 715.37	\$ 685.00	10-toners for Wallace Primary School		✓		Such supplies are used during the day-to-day operations at the school. No evidence of approval for the excess amount of \$30 for the P.O.	
24	11190100610130124000	561242	12/5/2005	Cimple Systems Inc.	\$ 975.00	\$ 975.00	Installation of centralized database for BOE.		✓		The database is necessary for the everyday operation and use at the school.	
25	20296200600130240000	561651	1/19/2006	CDW Government	\$ 424.83	\$ 425.73	1-inkjet printer, and 4 inkjet cartridges in assorted colors for Hoboken High School		✓		These supplies are used throughout the school on a day-to-day basis.	
26	15190100610090240000	562585	4/13/2006	CDW Government	\$ 665.94	\$ 652.95	5-inkjet cartridges for Connors Primary School		✓		Such supplies are used during the day-to-day operations at the school. No evidence of approval for the excess amount of \$13 for the P.O.	
27	15214100610060241000	561771	1/26/2006	Classroom Direct	\$ 338.78	\$ 306.98	Various supplies (i.e. talking globe, 12 glue sticks, book stand, etc) for Wallace Primary School		✓		Such supplies are used during the day-to-day operations at the school. No evidence of approval for the excess amount of \$32 for the P.O.	

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28	20279200300130257000	561023	11/1/2006	Consulting Services Associates	\$ 20,000.00	\$ 20,000.00	External evaluations to assess 21st Century Community Learning Centers Program for Hoboken High School		✓		The external evaluations for the program is part of the requirement included in the quarterly report to the State of NJ. Source of funds received from grants. Check dated prior to issuance of P.O.	
29	15190100610060240000	561795	1/26/2006	Direct Advantage	\$ 99.49	\$ 100.65	Various supplies (i.e. 3-washable stamp pads, jumbo alphabet and number stamps, calendar, etc) for Wallace Primary School		✓		These supplies are used throughout the school on a day-to-day basis.	
30	11402100800170729000	560432	7/1/2005	David Cirigliano	\$ 68.00	\$ 68.00	Varsity football official against Union Hill High School on 9/16/05 for Hoboken High School		✓		Officials are critical participants in the games.	
31	20435400731010230000	562342	3/22/2006	Recorded Books LLC	\$ 1,789.15	\$ 1,822.00	47-Variou titles books on cassettes and CDs (i.e. Boy Who Saved Baseball, Stuart Little, Charlotte's Web, etc) for Calabro Primary School library		✓		These e-books provide educational value and benefit the students.	
32	11402100800170729000	562839	5/3/2006	Daniel Repetti	\$ 48.00	\$ 48.00	Junior Varsity Baseball official for game on 4/18/06 for Hoboken High School		✓		Officials are critical participants in the games.	
33	11000262610060650000	562219	3/13/2006	FCA Lighting, Inc.	\$ 70.00	\$ 70.00	5-ballaster (30 watts) for Wallace Primary School		✓		Such lighting supplies are necessary for the usage at the school.	

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34	20278100600130240000	560988	10/28/2005	Educational Resources	\$ 153.94	\$ 138.99	Print-Shop Deluxe for Wallace Primary School		✓		The software is necessary for the everyday operation and use at the school.	
35	11402100800170729000	560443	7/1/2005	Ed Van Kampen	\$ 48.00	\$ 48.00	Freshmen football official against Union Hill High School on 9/17/05 for Hoboken High School		✓		Officials are critical participants in the games.	
36	15000223320060257000	561370	12/14/2005	Elise Rosenberg	\$ 358.00	\$ 358.00	Expense reimbursement for 2-BER (Bureau of Education & Research) Seminars on "The Best Children's Books of the Decade and Strategies to Use Them" for Wallace Primary School		✓		Attending such seminar will help strengthen the teacher's skills to create/enhance classroom curriculum that will directly benefit the students and promote learning.	
37	15403100500070521000	562541	4/11/2006	Esther Rentas	\$ 3,925.00	\$ 3,925.00	PA system with engineer for production of Raisin from 4/3-4/9, 2006 and assembly for Hoboken High School		✓		The PA system and engineer help ensure that such communication device is properly working to communicate with the students during the assembly program.	
38	20250200320200257000	562118	3/3/2006	Catapult Learning, LLC	\$ 49,700.00	\$ 53,446.00	Contract and basic services for IDEA (Individuals with Disabilities Education Act) from 9/2005 thru 6/2006 for Non-Public School for Hoboken School District		✓		This service will benefit the students and provides educational value.	

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39	20-211-200-590-27-10	1563-45	8/19/2004	Linda F. Erbe	\$ 67.19	\$ 67.19	Expense reimbursement for mileage and tolls incurred for the "Early Childhood Supervisors Meeting" sponsored by the NJDOE on 8/10/04 for Connors Primary School		✓		Mileage to and from the meeting is reimbursable since the employee was required to attend the meeting to properly understand the functionality of the early childhood as applicable to her job function.	
40	15-000-240-600-04-02	2008-45	10/7/2004	Linda Palumbo	\$ 256.46	\$ 256.46	Expense reimbursement for meals for Staff Development Luncheon held on 10/7/04	✓			Meals do not benefit the students and there is no educational value.	
41	15-190-100-610-06-02	3646-45	5/6/2005	Kurtz Brothers	\$ 111.80	\$ 132.50	5 boxes of transparency film for Wallace School		✓		These supplies are used throughout the school on a day-to-day basis.	
42	15-190-100-610-06-02	2340-45	11/18/2004	Kurtz Brothers	\$ 76.69	\$ 100.86	Various supplies (i.e. micro cassette tapes, sand-timer, and educational games such as let's build sentences, vowel bingo, etc) for Wallace School		✓		These supplies will benefit the students and provide educational value.	

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43	20-430-200-300-13-02	2508-45	12/10/2004	John Bussanich	\$ 753.22	\$ 753.22	Expense reimbursement for travel expenses incurred for the MYP (Middle Youth Program) Workshop in Danvers, MA from 10/8-10, 2004 (i.e. meals-\$140, transportation-\$271, and lodging-\$343).		✓		Such conference will assist the staff to understand and be more effective in performing their roles. Source of funds received from grants.	
44	15-000-240-600-04-02	2566-45	12/17/2004	Jones School Supply Co., Inc.	\$ 281.77	\$ 281.77	Awards for student recognition in science (i.e. 3-1st, 2nd, & 3rd place Science Fair trophies, 3-Science medallion, etc) for Calabro School		✓		Such supplies are used as part of the award and recognition given to students.	
45	11-000-261-610-07-06	1703-45	9/14/2004	Johnstone Supply	\$ 69.00	\$ 69.00	Fan blade for AC for Hoboken High School		✓		Such supplies are necessary for normal day-to-day use of the facilities.	
46	11-000-262-610-02-06	2124-45	10/22/2004	Joseph Gartland, Inc.	\$ 415.50	\$ 415.50	5 cases (96 total) of bathroom tissues for Brandt School		✓		These supplies are necessary for normal day-to-day use and upkeep of the facilities.	

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47	20-211-200-329-27-10	3918-45	6/8/2005	Joseph Miele	\$ 75.00	\$ 75.00	Stipend for Early Childhood Program Workshop on "Cardio-Pulmonary Resuscitation (CPR)" on 5/15/05 for BOE		✓		Attending such workshop will help strengthen the teacher/faculties skills in CPR that will directly benefit the students.	
48	11-190-100-500-23-02	1747-45	9/14/2004	Keystone Appliance Co.	\$ 690.00	\$ 690.00	1-DVD player, and Fedler portable model for Demarest School			✓	Inadequate information to understand the nature of the expense.	
49	11-190-100-610-23-02	3039-45	3/4/2005	Kim Dunne	\$ 180.68	\$ 180.68	Expense reimbursement for music (i.e. Mama Mia - Play the Songs, The Candy Man, etc) for Demarest School		✓		Music was used for a school production, which benefit the students and may provide educational value.	
50	20-279-100-600-13-02	2225-45	4/28/2004	Jersey Journal	\$ 4,965.95	\$ 5,000.00	Newspaper advertisement for BOE Stated Session, school registration, Board Elections, bids for plumbing, electrical, HVAC services for the period of 6/2004 through 2/005		✓		The advertisements will help the BOE identify the best possible third-party vendor to provide such services as well as make the public notice available to a wide range of audience.	
51	60910310890150932000	560407	9/20/2005	Ace Endico	\$ 29,518.21	\$ 35,000.00	Multiple invoices for food and paper goods supplies (i.e. knives, forks, etc) for 2005/2006 school year for meal programs for Hoboken School District		✓		Food supplies are necessary and benefit the students.	
52	60-910-310-890-15-09	1960-45	10/4/2004	Acme Food Products Co., Inc.	\$ 1,273.89	\$ 1,273.89	Food for 2005/2006 school year for meal programs for Hoboken School District		✓		Food supplies are necessary and benefit the students.	

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53	60-910-310-890-15-09	2252-45	10/29/2004	Acme Food Products Co., Inc.	\$ 204.45	\$ 204.45	Food for 2005/2006 school year for meal programs for Hoboken School District		✓		Food supplies are necessary and benefit the students.	
54	60910310890150930000	560417	9/20/2005	GDS Foods	\$ 3,462.05	\$ 3,000.00	Food for 2005/2006 school year for meal programs for Hoboken School District		✓		Food supplies benefit the students. No evidence of approval for the excess amount of \$463 for the P.O.	
55	60-910-310-890-15-09	2087-45	10/19/2004	General Lumber Co.	\$ 5,160.00	\$ 2,400.00	150 tiles and 9-gallons adhesive for Hoboken High School Cafeteria		✓		Such supplies are used for maintaining the school's facilities. No evidence of approval for the excess amount of \$2,760 for the P.O.	
56	60910310890150930000	561982	2/9/2006	Sunny Fresh Foods, Inc.	\$ 315.11	\$ 672.97	Food for 2005/2006 school year for meal programs for Hoboken School District		✓		Food supplies are necessary and benefit the students.	
57	890	561921	2/6/2006	Sunny Fresh Foods, Inc.	\$ 303.27	\$ 303.27	Food for 2005/2006 school year for meal programs for Hoboken School District		✓		Food supplies are necessary and benefit the students.	
58	60910310890150932000	561624	1/17/2006	United Refrigeration, Inc.	\$ 33.75	\$ 33.75	Defrost thermostat for Hoboken School District		✓		Such service is necessary for the maintenance of the school's facilities.	
59	11-000-252-600-13-10	3071-45	3/8/2005	Pioneer Lock Corporation	\$ 260.00	\$ 260.00	5-Flexlok with 2-glue disks and mouse washers (with identical keys) for securing the PCs at the Business Office at Wallace School		✓		The locks are used for securing the equipment.	
60	11-000-230-890-11-01	3493-45	4/27/2005	Patrick LaBruno	\$ 100.00	\$ 100.00	Board worker for school board election on 4/19/05 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the school year's budget each year.	

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61	15-190-100-610-02-02	1469-45	8/6/2004	Passon's Sports	\$ 196.83	\$ 209.35	Various supplies (i.e.2-volleyballs, badminton set, 2-soccer balls, etc) for Physical Education for Brandt School		✓		These supplies will benefit the students and provide educational value.	
62	20-279-100-600-13-02	2225-45	10/28/2004	Oriental Trading Company, Inc.	\$ 144.00	\$ 156.58	Various supplies (i.e. 2-plastic alphabet stamps, 6-plastic beads, photo frame, etc) for Arts and Craft class for 21st Century Community Learning Centers for Connors School		✓		These supplies will benefit the students and provides educational value.	
63	15-213-100-610-05-02	3045-45	3/7/2005	Oriental Trading Company, Inc.	\$ 76.15	\$ 76.15	Various supplies (i.e. 4-key chains, 2-glitter spiral notepads, notepad, etc.) for Demarest School		✓		These supplies are used throughout the school on a day-to-day basis.	
64	15-000-211-600-09-02	2466-45	12/8/2004	Felicia Sacci	\$ 48.10	\$ 48.10	Expense reimbursement for mileage incurred for the "Conference Center" at Mercer County Community College held on 11/17/04 for Connors School		✓		Mileage to and from the meeting is reimbursable since the employee was required to attend the conference.	
65	11-000-221-600-20-02	2594-45	12/22/2004	NJAPSA	\$ 160.00	\$ 160.00	Conference registration for "Directors of Pupil Services" held on 1/28/05 for BOE Director of Special Services		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	

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66	15-000-223-320-02-02	2622-45	1/4/2005	Michael Jacobson	\$ 80.50	\$ 80.50	Expense reimbursement for mileage incurred for the Mt. Holly and St. Barnabus Conferences for BOE. Nature of business travel was not provided.			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
67	11-000-262-610-07-06	2424-45	12/2/2004	Mayflower Pt. & Hardware	\$ 80.64	\$ 80.64	Supplies (i.e. 12-cabinet hinges and knobs, 10-sawd paper, etc) for Hoboken High School		✓		These supplies are necessary for normal day-to-day use and upkeep of the facilities.	
68	20-211-200-590-27-10	3601-45	4/29/2005	Mary Drexel	\$ 59.30	\$ 59.30	Expense reimbursement for mileage and tolls incurred for the "Early Childhood Supervisors Meeting" sponsored by the NJDOE on 2/28/05 for BOE		✓		Mileage to and from the meeting is reimbursable since the employee was required to attend the meeting to properly understand the functionality of the early childhood as applicable to her job function.	
69	15-190-100-610-04-10	2806-45	3/4/2005	Houghton Mifflin Co.	\$ 1,006.29	\$ 1,069.20	6 sets of Little Big Books (20 titles per set) for Calabro School		✓		These books will provide educational value and benefit the students.	
70	20-501-100-640-22-01	1755-45	9/14/2004	Houghton Mifflin Co.	\$ 13.05	\$ 8.67	Writers Express Skillbook grade 4 for Mustard Seed School		✓		Books will provide educational value and benefit the students. Funds received from grants for school partnerships.	
71	11000262610020650000	560221	8/16/2005	Sherwin Williams Company	\$ 560.46	\$ 517.45	20-5 gallon finish for Brandt Middle School		✓		Such supplies are used for maintaining the school's facilities. No evidence of approval for the excess amount of \$43 for the P.O.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
72	11000261610090650000	560237	7/1/2005	Sherwin Williams Company	\$ 2,887.62	\$ 2,910.00	Various supplies (i.e. 120 gallon (in 5 gallon pails), 34 painter's tap, 6 roller pans, and 12 brushes, etc) for Connors Primary School		✓		Such supplies are used for maintaining the school's facilities.	
73	15190100610050240000	561685	1/20/2006	Stan's Sports Center Inc.	\$ 68.00	\$ 68.00	3-plaques with engraving and medallion for Demarest Middle School		✓		Such supplies are used as part of the recognition to students.	
74	11-000-219-600-20-02	2013-45	10/8/2004	MEDS-PDN	\$ 370.00	\$ 290.00	Registration fee for "Working With Children With Auditory Processing Disorders (APD)" for one teacher		✓		Such conference will provide the teacher professional development as well as updates, trends, and networking channels to better perform his/her job function. No evidence of approval for the excess amount of \$80 for the P.O.	
75	13-602-100-800-29-02	1667-45	9/8/2004	Postmaster	\$ 1,565.87	\$ 1,565.87	2004/2005 fall mailing for Adult Education for Hoboken High School		✓		This expenditure was used to promote the school's Adult Education program.	
76	15-190-100-610-07-08	3146-45	3/16/2005	Pioneer Lock Corporation	\$ 80.00	\$ 80.00	10 locks with 4 keys for Hoboken High School		✓		The locks are used for safety/security issues (e.g., securing confidential records).	
77	11000261610100650000	561772	1/26/2006	Jewel Electric Supply Co.	\$ 125.00	\$ 125.60	Various supplies (i.e. 100 wire connections, 6 fluorescent lamps, 4 batteries, etc) for JFK Stadium		✓		These supplies are necessary for the day-to-day use at the stadium.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				Hoboken City District Comments
Control Number	Original Chart of Accounts	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	
78	11000262610060650000	563094	6/2/2006	Onofrio Mezzina	\$ 35.87	\$ 35.87	Supplies (i.e. foam insulation for AC room, drilling screws and bits, etc) for Wallace Primary School		✓		Such supplies are necessary for normal day-to-day use and upkeep of the facilities.	
79	15190100610070240000	560153	8/3/2005	School Speciality Inc.	\$ 74.93	\$ 179.58	Various supplies (i.e. 2- flip chart markers - set of 8, 15 dozen pencils, 6 dozen pens, etc) for Hoboken High School		✓		Such supplies are necessary for the usage at the school.	
80	11000270420140552000	560607	9/30/2005	On-Site Fleet Service Inc.	\$ 838.65	\$ 838.65	Bus maintenance (i.e. inspect all brakes) for BOE's Transportation Dept.		✓		Transportation maintenance is critical to the proper operation of the transportation fleet and thus useful for the transport of students.	
81	15190100610040240000	560675	10/5/2005	Sax Arts & Crafts	\$ 195.98	\$ 187.48	Various supplies (i.e. peel-n-stick wiggle eyes, rainbow bag, etc) for Calabro Primary School 4th grade class		✓		These supplies will provide educational value and benefit the students.	
82	15000213600050420000	561335	12/12/2005	School Nurse Supply, Inc.	\$ 275.88	\$ 275.88	Nurse supplies (i.e. nurse pack, penlight, cold packs, 3 boxes of exam gloves, etc) for Demarest Middle School		✓		These supplies are necessary for normal day-to-day use.	
83	15190100610060240000	561869	2/1/2006	School Speciality Inc.	\$ 81.78	\$ 102.23	Supplies (i.e. Eggspert Game Show, Hugg-A-Planet, etc) for Wallace Primary School Science Class		✓		These supplies will provide educational value and benefit the students.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
84	15190100610060240000	560718	10/7/2005	School Speciality Inc.	\$ 448.97	\$ 205.72	Various supplies (i.e. craft sticks, 24-decorate me boxes, 5-blank playing cards, etc) for Wallace Primary School		✓		Such supplies may provide educational value and benefit the students. No evidence of approval for the excess amount of \$243 for the P.O.	
85	15190100610020240000	560531	9/27/2005	School Speciality Inc.	\$ 169.27	\$ 211.90	Various supplies (i.e. 2-scissors, 5-markers, 4-pens, etc) for Brandt Middle School		✓		These supplies are used throughout the school on a day-to-day basis.	
86	15190100610070240000	561410	12/19/2005	School Speciality Inc.	\$ 570.00	\$ 712.50	50-Scientific calculators for Hoboken High School		✓		These supplies will provide educational value and benefit the students.	
87	20436200100131027000	561180	11/22/2005	Marie McCabe MSW, LCSW	\$ 33,000.00	\$ 33,000.00	Full-time Mental Health Worker for School Based Youth Service Program (110 days at \$300/day) for Hoboken High School (approved by resolution 11/15/05)		✓		Such services are critical for the benefit of the students. No evidence of the Board resolution for 11/15/05.	
88	15190100610070240000	560181	8/5/2005	School Speciality Inc.	\$ 24,397.55	\$ 24,748.62	Multiple invoices for various supplies (i.e. 1-big book of Political Maps, 1-reversal corkboard, 10-explorer calculator set, DVD/CD player, etc) distributed to faculty and staff for Hoboken High School		✓		These supplies are used throughout the school on a day-to-day basis. The amount appears excessive.	
89	11000100566200870000	560394	9/20/2005	Palisades Learning Center Inc.	\$ 39,170.18	\$ 70,854.00	Tuition for educational services for 2 special needs students from 9/2005 through 6/2006 for BOE		✓		This service will benefit the students and provides educational value.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
90	15000291270050823001	561194	11/29/2005	Vision Service Plan	\$ 92,448.21	\$ 106,168.00	Multiple invoices for Vision service plan for 9/2005 through 6/2006 for Hoboken School District (total of 407 employees)		✓		These services are critical for the health and welfare of the employees.	
91	11-000-100-566-20-08	1809-45	9/22/2004	Deron School of NJ, Inc.	\$ 60,405.38	\$ 80,383.80	Tuition for educational services for 2 special needs students from 9/2004 through 6/2005 for BOE		✓		This service will benefit the students and provides educational value.	
92	11-000-100-566-20-08	1807-45	9/21/2004	Children's Therapy Center	\$ 54,414.10	\$ 49,414.10	Tuition for educational services for 1 special needs student and 1 aide from 9/2004 through 6/2005 for BOE		✓		Such services provide educational value and benefit the students. No evidence of approval for the excess amount of \$5,000 for the P.O.	
93	11000100566200870000	1798-45	9/21/2004	Youth Consultation Service	\$ 176,330.86	\$ 80,082.88	Tuition for educational services for 2 special needs students from 9/2004 through 6/2005 for BOE		✓		Such services provide educational value and benefit the students. No evidence of approval for the excess amount of \$96,248 for the P.O.	
94	11000100566200870000	1802-45	9/21/2004	A. Harry Moore	\$ 109,109.00	\$ 123,520.00	Tuition for educational services for 4 special needs students from 9/2004 through 6/2005 and from 7/1-29, 2005 for BOE		✓		These services will provide educational value and benefit the students.	

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Control Number	Original Chart of Accounts	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
95	15000291270070821000	561172	11/28/2005	Delta Dental Plan of NJ	\$ 375,120.05	\$ 437,472.00	Multiple invoices for Dental plan for 9/2005 through 6/2006 for Hoboken School District (total of 407 employees)		✓		These services are critical for the health and welfare of the employees.	
96	15000291270020820000	561158	11/22/2005	Horizon BCBS of NJ	\$ 2,644,218.59	\$ 3,270,556.00	Multiple invoices for Health Benefits for 9/2005 through 6/2006 for Hoboken School District (total of 407 employees)		✓		These services are critical for the health and welfare of the employees.	
97	15-000-291-270-05-08	1875-45	9/27/2004	Vision Service Plan - Eastern	\$ 82,697.85	\$ 93,516.00	Multiple invoices fro Vision service plan for 9/2004 through 6/2005 for Hoboken School District (total of 407 employees)		✓		These services are critical for the health and welfare of the employees.	
98	20296200600130240000	563353	6/3/2006	Patricia Drumgoole	\$ 195.67	\$ 195.67	Even Start Family Monthly Dinners held on 6/21 and 7/12/2006 for Hoboken High School		✓		Source of funds are received from grants for the literacy program. Such meals benefit the students/parents and help promote a learning environment.	
99	11-000-261-610-06-06	1034-45	6/25/2004	River West	\$ 2,283.33	\$ 2,283.33	Various plumbing supplies (i.e. box of O-ring and steal faucets, 6-washers, etc) for Calabro School First Floor sink, Demarest 3rd floor theater room, Brandt School boys room in the basement and 1st floor, Hoboken High School swimming pool and printing room, Wallace School ladies room in the basement		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments
Control Number	Original Chart of Accounts	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	
100	11000223320130892000	4146-45	6/30/2005	UPS	\$ 1,515.34	\$ 921.28	Delivery service for IB Testing during 4/2005 and 5/2005 for Hoboken High School		✓		Such services were required to deliver materials for the students. No evidence of approval for excess amount of \$594 on P.O.
101	20-278-100-600-13-02	1398-45	7/23/2004	Spectrum Industries, Inc.	\$ 2,936.92	\$ 2,936.92	12-boxes of laminated work surface for Wallace School		✓		Such supplies are necessary for the day-to-day use at the school.
102	11-000-230-890-11-01	3786-45	6/1/2005	SS Peter & Paul Church	\$ 50.00	\$ 50.00	Polling places for annual school board election held on 4/19/05		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the school year's budget each year.
103	11-000-261-420-13-07	1631-45	9/8/2004	Siemens Building Technologies, Inc.	\$ 8,010.00	\$ 8,010.00	1 year service agreement (7/2004 to 6/2005) for Hoboken High School and Wallace School		✓		Such maintenance is necessary for the proper functionality of the BOE's computer systems/network.
104	11-402-100-600-17-02	169945	9/14/2004	Shiff & Goldman, Inc.	\$ 1,461.38	\$ 1,461.38	Meals for 2004 football team camp for Hoboken High School		✓		Meals provided to the football team during training week.
105	15-190-100-610-07-02	1748-45	9/14/2004	W.B. Mason's Office Products	\$ 404.49	\$ 398.84	1 desk and overhead cabinets for Hoboken High School		✓		Such supplies are necessary for normal day-to-day use.
106	11-000-230-600-11-01	1618-45	9/8/2004	W.B. Mason's Office Products	\$ 3,134.68	\$ 3,134.68	Conference furniture (i.e. 1 table and 5 chairs) for Hoboken High School	✓			The cost of the expense appears excessive. In addition, the payment was made prior to the approval of the P.O.
107	15-190-100-610-02-02	3385-45	4/21/2005	W.B. Mason's Office Products	\$ 472.95	\$ 472.95	1 cabinet and 1 dry erase to provide speech service to students board for Brandt School		✓		Such supplies are necessary for normal day-to-day use.
108	11-190-100-610-13-01	1634-45	9/8/2004	Xerox Capital Company Services, LLC	\$ 147.00	\$ 174.00	3 toners for fax machine for BOE business office		✓		Office supplies are necessary for the everyday operation and use at the school.

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Control Number	Original Chart of Accounts	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
109	11-000-261-610-07-06	1624-45	9/8/2004	Sherwin-Williams	\$ 37.92	\$ 37.92	2-gallons of semi-gloss paint to paint Hoboken High School main office		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
110	11-000-262-420-04-07	2716-45	1/14/2005	Sonitrol Management Corp.	\$ 125.00	\$ 125.00	Security system false alarm fee (decorations blowing in wind caused the alarm to go off) for Calabro School		✓		This expenditure is critical for the security of the school's facilities.	
111	15-000-240-600-09-02	1518-45	8/13/2004	School Specialty / Beckley Cardy	\$ 220.80	\$ 264.50	Various supplies (i.e. 2-scotch tapes, 10-chalk holders, 10-push pins, etc) for Connors School		✓		Such supplies are necessary for the usage at the school.	
112	15-214-100-610-06-02	2818-45	1/31/2005	Spectrum Industries, Inc.	\$ 1,961.12	\$ 1,961.12	8- student desks for Wallace School		✓		These furniture will benefit the students and used on a regular basis.	
113	20-298-200-300-13-02	3844-45	5/27/2005	University of Oregon	\$ 637.00	\$ 637.00	Contract for DIBELS Data System Benchmark Reporting Service from 9/2004 thru 6/2005 for Reading First Program for Calabro, Connors, and Wallace Schools		✓		The service will provide educational value and benefit the students.	
114	11-000-270-420-14-05	2538-45	12/15/2004	Unity School Bus Parts	\$ 620.56	\$ 620.56	Various parts for the BOE's Transportation Dept. vehicles. The part/item numbers were provided but without any descriptions.		✓		Such materials are necessary for the maintenance of the transportation fleet.	
115	11000262610090650000	3811-45	5/26/2005	Home Depot Commercial Acct.	\$ 239.53	\$ 297.01	Spray paint, tape rubbers, screws, and angles for maintenance work at Connors School		✓		Such supplies are necessary for the upkeep of the school's facilities.	

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Control Number	Original Chart of Accounts	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
116	20431200300130257001	563116	6/6/2006	Elizabeth Falco	\$ 885.12	\$ 885.12	Reimbursement for expenses incurred during the IB Trip (i.e. meals, air, and lodging) Demarest Middle School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
117	15000223320070257000	560566	10/5/2005	Fiona Duncanson	\$ 1,110.07	\$ 1,110.07	Flight, hotel, and meal expenses for travel to Los Angeles, California on 9/23/05 for an IB trip. No information provided on the nature of the conference.		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
118	15190100610040240000	560613	10/5/2005	Gopher Sport	\$ 562.86	\$ 562.87	Instruction strategies, practice readers, teacher's guides and teacher's resource kits for special needs curriculum (Grades 1 -4) for use at the Wallace School.		✓		These books will provide educational value and benefit special needs students.	
119	15190100610060240000	562283	3/23/2006	General Lumber Company	\$ 443.00	\$ 443.00	Invoice for plywood boards and screws for Wallace School		✓		Such supplies are necessary for the upkeep of the school's facilities.	
120	11000262610020650000	561016	11/16/2005	General Lumber Company	\$ 100.00	\$ 100.00	Invoice for 100 Sash Rope and 25 X 40 Tarpaulins for Brandt School		✓		Such maintenance is necessary for the upkeep of the school's facilities.	

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121	11-000-230-600-11-01	168545	9/13/2004	Home Depot Commercial Account	\$ 661.35	\$ 661.35	Filer, sealant, supply lines, faucet, and tape rubbers for maintenance at Hoboken High School.		✓		Such supplies are necessary for the upkeep of the school's facilities.	
122	11-000-261-610-05-06	106145	7/1/2004	Hoboken Door & Window	\$ 970.00	\$ 970.00	27 gallons of paint for Demarest School		✓		Such supplies are necessary for the upkeep of the school's facilities.	
123	11-402-100-800-17-07	216945	10/26/2004	Daniel Repetti	\$ 68.00	\$ 68.00	Services rendered as official for varsity football on 10/22/04. Handwritten invoice provided by individual for service provided.		✓		Officials are critical participants in the games.	
124	11-000-261-610-10-06	191645	9/30/2004	Hoboken Door & Window	\$ 168.45	\$ 168.45	Invoices for screwdrivers, wrench, vice grip, hammer, pliers, and other tools purchased for Hoboken High School.		✓		Such equipment and supplies are necessary for the upkeep of the school's facilities.	
125	15-000-240-800-04-02	324745	4/7/2005	Hammond & Stephens Publishers	\$ 228.78	\$ 237.10	Invoice for nine congratulatory award covers with shipping and handling costs.		✓		Such supplies are used as part of the recognition to students.	
126	20-430-200-100-13-10	336645	4/20/2005	Hoboken Bd. Of Ed	\$ 15,025.00	\$ 15,025.00	Refund from Hoboken High School to the Hoboken Board of Education for the pre-payment of 2/4/05 Grant expenditures		✓		Refund of unused grants to the State as required by the NJDOE.	
127	11-000-262-420-02-07	166345	9/8/2004	Haig's Service Corp.	\$ 780.00	\$ 1,926.00	Invoices for service calls and smoke detector costs for maintenance of fire suppression systems at Wallace, Brandt, and Calabro school		✓		Such equipment and maintenance is necessary for the safety of the school's facilities against fire hazards.	

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Control Number	Original Chart of Accounts	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		
128	10-000-100-560-13-01	149045	8/12/2004	Hoboken Charter School	\$ 1,711,099.00	\$ 2,081,601.00	Charter school 2004-2005 payment schedule for General fund, Early childhood, and Demonstrably Effective Program Aid (D.E.P.A) for the Hoboken Charter School at Demarest School. Source of funds received from grant funds.		✓		The Charter school programs will benefit the students and provide educational value.	
129	11000262610040650000	3935-45	7/26/2005	General Lumber Company	\$ 135.00	\$ 135.00	Invoice for 4 x 8 x 1/4 Plexiglas for Calabro School.		✓		Such supply is necessary for the upkeep of the school's facilities.	
130	11-402-100-800-17-07	271745	1/14/2005	City of Hoboken - Police Department	\$ 1,120.00	\$ 1,120.00	Policing services for crowd control at Basketball games for 1 week.		✓		Such services are necessary for the safety of the students and public.	
131	11-000-262-420-06-07	100545	7/1/2004	Haig's Service Corp.	\$ 420.00	\$ 2,520.00	Central Station Digital monitoring for Hoboken School District.		✓		This expenditure is necessary for the security of the school's facilities.	
132	11-000-262-420-07-07	230345	11/16/2004	Haig's Service Corp.	\$ 3,677.23	\$ 3,677.23	Invoices for smoke and heat detectors and service calls for maintenance of fire suppression systems at Brandt School, Hoboken High school, and Calabro School.		✓		Such equipment and maintenance is necessary for the safety of the school's facilities against fire hazards.	
133	P2433200800130251000	4171-45	9/28/2005	Royal Printing Service	\$ 641.00	\$ 641.00	Printing of 1000 youth services brochures for the Hoboken High School Student Center.		✓		Promotional items will benefit the students and provide educational value.	

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134	20-260-100-610-18-01	266834	4/15/2005	BSN Sports	\$ 1,028.89	\$ 1,092.10	Invoice for physical education supplies: Plyometric box, Rubber Medicine balls, and Plyometric platforms for Hoboken Catholic Academy.		✓		These physical education supplies will be used at the school on a regular basis. Source of funds received from grant funds for school partnerships. Check dated prior to issuance of P.O.	
135	P2512200600220158000	4151-45	9/28/2005	The Hudson School	\$ 8,080.00	\$ 8,080.00	Invoices for computer supplies: 1PC Workstation, Power supply, Floppy drive, CD-ROM drive, 256MB RAM, keyboard, Windows XP Professional OS, Mouse, and Mouse pad purchased for Hudson School.		✓		Per discussion with the ABA, these are non-public technical expenditures that are funded by flow-through grants.	
136	11-000-230-530-11-06	101045	5/11/2005	AT&T	\$ 5,192.89	\$ 20,000.00	No invoices or supporting documentation provided.			✓	While the telecommunications expenditure appears to be reasonable, BOE was unable to provide additional documentation to support the expense. Invoices were not provided.	Phone bill for long distance services

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137	20-506-200-320-20-10	173645	9/14/2004	Catapult Learning, LLC	\$ 374,279.00	\$ 317,702.00	Invoices for Compensatory and Supplemental Instruction provided in accordance with the N.J. Public Law Chapter 192-193 for students classified with disabilities. These students are classified to receive special education and related services.		✓		Such services provide educational value and benefit the students (non-public students). No evidence of approval for the excess amount of \$63,414 for the PO.	
138	P2512200600220154000	4214-45	9/28/2005	All Saints Episcopal Day Schl.	\$ 6,337.81	\$ 6,337.81	Reimbursements for expenditures incurred against the school's FY 2004 No Child Left Behind Title II-A carry over budget. Examples of expenditures incurred are: teaching services, computer peripherals and supplies, training conferences, educational books and materials, and field trips.		✓		Such services and materials provide educational value and benefit the students.	
139	11150100101201092000	560469	9/26/2005	Holly Lucyk	\$ 410.00	\$ 410.00	Reimbursement to parent for home instruction		✓		Home schooling provides educational value and benefit the student.	
140	11402100800170729000	562844	5/9/2006	James Costigan	\$ 48.00	\$ 48.00	Service charges for Junior Varsity Baseball official		✓		Official services are necessary for student's sport activities.	
141	15190100610060240000	562022	2/17/2006	Janice Skrivanic	\$ 55.50	\$ 55.50	Fruits and frozen desserts for Wallace Primary School	✓			Meals do not provide educational value.	

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Control Number	Original Chart of Accounts	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
142	20-279-200-600-13-02	302245	3/2/2005	Isabel DuMois	\$ 110.99	\$ 335.07	Reimbursement for Art/Theater supplies, food at Connors and Demarest School against the 21st Century grant for 2004-2005.		✓		These supplies will provide educational value and benefit the students. Source of funds received from grants.	
143	11-000-230-585-11-02	190445	9/30/2004	James J. Farina	\$ 300.00	\$ 300.00	Registration fees for New Jersey School Boards Association meeting attended by the Board administrators and members		✓		New Jersey School Boards Association meeting. Participation in such conferences provides professional development, training, current events, and trends that will assist the Board of Trustee with his job responsibilities.	
144	P2361100300130257000	4113-45	9/28/2005	Jersey Graphics	\$ 6,050.00	\$ 7,550.00	Invoice for Vellum Printer used to transfer art from computer to silk screen. Hourly instructor fees for instructional marketing class taught after school to vocational students.		✓		Instruction services and supplies for the after school program will provide educational value and benefit the students.	
145	11-000-262-610-02-06	333845	4/15/2005	Jewel Electric Supply Co	\$ 558.70	\$ 558.70	Replacements of lights and batteries for exit and emergency lights.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
146	11000262610040650000	4055-45	7/14/2005	John A. Earl, Inc.	\$ 332.50	\$ 332.50	Invoices for paper towels for Calabro School		✓		Such supplies are necessary for the upkeep of the school's facilities.	
147	11-000-262-610-02-06	268045	1/11/2005	John A. Earl Inc.	\$ 1,040.00	\$ 1,040.00	Invoices for cleaning services, garbage bags, and paper towels for bathrooms and classrooms at Brandt School.		✓		Such supplies and maintenance are necessary for the upkeep of the school's facilities.	

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Control Number	Original Chart of Accounts	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
148	11-000-251-890-13-01	251445	2/7/2005	Hoboken Reporter	\$ 7,048.00	\$ 10,000.00	Newspaper advertisements for vacant positions at the BOE for the months of January through May 2005.		✓		Advertising expenses are critical for hiring personnel.	
149	20-298-200-580-13-02	328945	4/8/2005	Morris Fusco	\$ 39.60	\$ 39.60	Reimbursement for postage for materials needed to support the Reading First Program.		✓		Postage expenses for mailing course related material to students.	
150	11000262610130650000	562917	5/17/2006	Quality Plumbing & Heating	\$ 600.00	\$ 1,200.00	Service charges for repair and maintenance of bathroom, sanitary & storm sewers at Hoboken High School.		✓		Such maintenance is necessary for the upkeep of the school's facilities.	
151	11000262610060650000	561447	1/9/2006	Stanley Security Solutions	\$ 224.00	\$ 224.00	Service charges and replacement of unit locks and keys for Wallace Primary School		✓		Such maintenance is necessary for the upkeep and safety of the school's facilities.	
152	11-000-261-610-07-06	160545	9/4/2004	Jewel Electric Supply Co	\$ 270.00	\$ 270.00	Invoice for Aluminum panels for Hoboken High School		✓		Such supplies are necessary for the upkeep of the school's facilities.	
153	11-000-262-610-02-06	309345	3/12/2005	Home Depot Commercial Account	\$ 281.36	\$ 281.36	Invoice for tools and hardware: Drill, Pliers, Screwdriver, Vise grip for Brandt School		✓		Such supplies are necessary for the upkeep of the school's facilities.	
154	11-000-230-600-11-01	262645	1/4/2005	Home Depot Commercial Account	\$ 324.19	\$ 324.19	Invoice for tools, hardware and supplies: spray paint, tape rubbers, screws, angles, and drill bits for the Hoboken Board of Education		✓		Such supplies are necessary for the upkeep of the school's facilities.	
155	15-000-240-800-07-02	323145	4/4/2005	Presentation Systems Inc.	\$ 510.74	\$ 479.90	Invoice for 24" dual sided lamination for printing purposes at Hoboken High School		✓		Such supplies are used on a regular basis. No evidence of approval for the excess amount of \$31 for the P.O.	

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156	11-000-230-590-11-01	237845	11/23/2004	Postmaster	\$ 2,000.00	\$ 2,000.00	Postage costs for bulk mailing of Hoboken Board of Education newsletter and report card to city residents.		✓		Per the BA/ABA, the Report Card provides statistics on the school district (e.g., test scores, costs and expenses, average daily enrollment, etc.) and is required by the State to be completed annually. The BOE used the newsletter as a channel to promote the school district.	
157	15-190-100-640-05-02	212945	10/22/2004	Pearson Education Customer Ser	\$ 5,013.27	\$ 5,013.27	Invoice for geography and social sciences textbooks with shipping and handling costs		✓		These books will provide educational value and benefit the students.	
158	20-501-100-640-22-01	199445	10/5/2004	Pearson Education Customer Ser	\$ 1,008.78	\$ 1,008.78	Invoice for Latin language activity books		✓		These books will provide educational value and benefit the students.	
159	15-190-100-640-09-02	184445	9/24/2004	Pearson Education Customer Ser	\$ 520.00	\$ 640.88	Invoice for social studies textbook and workbook for Grades 1-3 for Connors School		✓		These books will provide educational value and benefit the students.	
160	15-190-100-640-02-02	143145	8/2/2004	Pearson Education Customer Ser	\$ 2,075.09	\$ 2,075.09	Instruction strategies, practice readers, teacher's guides and teacher's resource kits for special needs curriculum (Grade 6) for use at the Brandt School.		✓		These books will help strengthen the teachers/staff skills in order to be more effective in dealing with children on a day-to-day basis.	
161	15-190-100-610-06-02	125045	7/9/2004	Pearson Education Customer Ser	\$ 11,587.29	\$ 15,960.38	Invoice for elementary science teaching aids: class kits, educational video, instructional software, and demo kits for Wallace School		✓		These materials will provide educational value and benefit the students.	
162	15-190-100-610-06-02	109045	7/1/2004	Pearson Education Customer Ser	\$ 10,190.85	\$ 13,560.65	Invoice for 33 classroom manipulative kits for Grades K - 6 Math with shipping and handling fees for Wallace School		✓		These materials will provide educational value and benefit the students.	

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163	11-190-100-610-07-01	254945	12/15/2004	Postmaster	\$ 130.00	\$ 130.00	Replenishment of permit for bulk mailing of Board newsletters		✓		Such services are used on a regular basis. No evidence of vendor invoice. Check dated (12/14/04) prior to PO.	
164	11-000-262-610-13-06	390845	6/6/2005	W.W. Grainger, Inc.	\$ 229.00	\$ 229.00	Invoice for Hammer and Drill purchased for the Hoboken School District		✓		Such tools are necessary for the upkeep and maintenance of the school's facilities.	
165	11-190-100-500-23-02	157945	8/31/2004	West Manor Music	\$ 4,875.00	\$ 4,875.00	Rental of 101 musical instruments (Flutes, Clarinets, Trumpets, Trombones, and Saxophones) @ \$75 and \$ 135 per unit for the period of 6/30/04 to 6/30/05 for students at Demarest School		✓		The musical instruments will provide educational value and benefit the students	
166	15-213-100-610-07-02	117845	1/12/2005	Wieser Educational, Inc.	\$ 1,048.14	\$ 952.85	Invoice for purchase of science lab manuals, answer key, textbooks, and Resource CD for Hoboken High school.		✓		Books provide educational value and benefit the students. No evidence of approval for the excess amount of \$95 for the P.O.	
167	20-509-200-600-20-01	302345	3/2/2005	Uniform Advantage	\$ 54.95	\$ 54.95	Nurse uniforms for BOE		✓		These supplies are necessary for normal day-to-day use.	
168	P2281100610280154000	4240-45	11/22/2005	Treasurer, State of New Jersey	\$ 9,168.17	\$ 9,168.17	Carryover refund of state aid to the NJDOE for fiscal year 2003 from the Board		✓		Refund of unused financial aid to the State as required by the NJDOE.	

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169	20-430-200-300-13-02	106945	7/1/2004	Steven Repetti	\$ 1,377.40	\$ 687.70	Invoices for airline ticket from Newark, NJ to Austin, Texas and hotel stay for 3 nights in a Deluxe room. Anticipated meal expenses for 3 days. Nature of business travel not provided.			✓	Inadequate information to understand the nature of the conference. The BOE was unable to provide additional documentation to support the expense. No evidence for approval of excess amount of \$690 for the P.O.	
170	15-000-240-800-09-02	322645	4/5/2005	Stan's Sport Center	\$ 65.00	\$ 65.00	Invoice for engraved plaque with color plate for Connors School		✓		Such supplies are used as part of the award and recognition given to students.	
171	15-213-100-610-07-02	339945	4/21/2005	Stan's Sport Center	\$ 40.00	\$ 40.00	Invoice for 2 spelling bee plaques for the Board of Education		✓		Such supplies are used as part of the award and recognition given to students.	
172	11-000-230-585-11-02	1907-45	9/30/2004	Magdalena Porrata	\$ 300.00	\$ 300.00	NJSBA/NJASA/NJASBO Workshop held Oct 20-22, 2004 for BOE		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
173	20211200590271028000	560688A	10/6/2005	Mary Drexel	\$ 66.87	\$ 66.87	Reimbursement for mileage and tolls from Hoboken to College of NJ for Early Childhood Supervisor's Meeting regarding Operational Plan, ELAS Alignment, PBS, and updated Implementation Guidelines for Supervisor at Connors Primary School		✓		Participation in such workshop provides professional development, training, current events, and trends that will assist the employee with her job responsibilities.	

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Control Number	Original Chart of Accounts	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
174	20250200600200241000	561342	12/13/2005	Gateway Companies, Inc.	\$ 1,371.91	\$ 1,371.91	Purchase of one laptop and one year warranty		✓		Such equipment will be used on a regular basis. Source of funds is from grants.	
175	15-190-100-610-06-02	1243-45	7/9/2004	Classroomdirect	\$ 144.82	\$ 123.38	Various supplies (i.e. 2-chart pads, 4-dry erase markets, etc) for Wallace School		✓		Such supplies are used on a regular basis. No evidence of approval for excess amount of \$21 for the PO.	
176	20-298-200-580-13-02	2767-34	9/10/2004	SDE Seminar Registrations	\$ 870.00	\$ 725.00	Registration fees for 6 teachers for "Successful Guided Reading Management" workshop for BOE		✓		Participation in such workshop provides professional development, training, current events, and trends that will assist the teachers with their job responsibilities.	
177	11-000-230-600-11-01	2155-45	10/26/2004	Upbeat, Inc.	\$ 234.72	\$ 234.72	2-Dometop Rec with side door for Hoboken High School			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
178	15190100610040240000	3831-45	6/27/2005	Pearson Education Customer Service	\$ 841.40	\$ 832.00	60-Math Textbooks for School Based Budget for Calabro School		✓		Textbooks provide educational value and benefit the students.	
179	20436200800130251000	560501	7/1/2005	Metropolitan Coffe Service	\$ 110.00	\$ 172.00	15-spring water bottles from 12/2005 thru 5/2006 for Hoboken High School	✓			Beverages for the administration office do not benefit the students and there is no educational value.	

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Control Number	Original Chart of Accounts	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	
180	20-280-200-590-28-02	3842-45	5/24/2005	Mary Schmidt	\$ 147.19	\$ 147.19	Expense reimbursement for meals, mileage, parking, and tolls for "Safe, Disciplined, and Drug-Free Schools Promising Programs Showcase" in Atlantic City for Hoboken High School		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provide the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
181	60910310890150930000	1275-45	9/27/2004	Atlantic Tropical Market	\$ 14,024.12	\$ 15,000.00	Multiple invoices for food for 2004/2005 school year for meal programs for Hoboken School District		✓		Food supplies are necessary and benefit the students.	
182	11-000-230-890-11-01	3483-45	4/27/2005	Diane Lanza	\$ 100.00	\$ 100.00	Board worker for school board election on 4/19/05 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the school year's budget each year.	
183	11-000-230-890-11-01	3438-45	4/27/2005	Diane Berlinghof	\$ 112.50	\$ 112.50	Board worker for school board election on 4/19/05 for BOE		✓		Board elections are county mandated and are held annually. Expenses related to this event are included in the school year's budget each year.	
184	11000261610070650000	561214	12/5/2005	General Lumber Company	\$ 982.00	\$ 945.00	Supplies (i.e. 25-cases of floor tiles) for Hoboken High School		✓		Such supplies are used for the maintenance of the school facilities. No evidence of approval for the excess amount of \$37 for the P.O.	
185	11000261610130650000	562886	5/9/2006	General Lumber Company	\$ 215.00	\$ 215.00	Supplies (i.e. 15-2x3 Long, 4-4x8 Plywood and 2 boxes of 2/12 thread screws) for Wallace School		✓		These supplies are used for maintaining the school's facilities.	

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186	110002262610040650000	563242	6/28/2006	Hoboken Board of Education	\$ 2,956.61	\$ 2,956.61	Replenishment of the petty cash fund. Petty cash was used to reimburse several employees for expenses such as the following: Meals, Federal express expense, Middle states meeting expenses, Medieval Times trip and Transportation. Other reimbursements to employees were not explained.	✓			Meals do not benefit the students and there is no educational value. No invoices and/or receipts were provided for the employee reimbursements.	
187	15000223320050257000	562833	5/23/2006	Hudson County ETTC	\$ 50.00	\$ 50.00	"Introduction to Excel " workshop for a Computer Teacher for Demarest Middle School		✓		Attending such seminar will help strengthen the teacher's skills to effectively teach the students.	
188	20271200500180251000	563110	6/9/2006	INTERNATIONAL SCH.SERVICE, INC.	\$ 6,200.00	\$ 6,200.00	Orientation workshop for PYP (July 10, 2006) and PYP Level 1 training (July 11-13, 2006) for 8 employees at Connors Primary School. (IB Primary Years Program professional development.)		✓		Such conference will assist the staff members to understand and be more effective in performing their roles. Source of funds received from grants.	
189	15000223390070259000	561206	2/28/2006	Institute for Educational Dev.	\$ 185.00	\$ 185.00	"Strengthening Spanish Language Instruction" " Seminar for Spanish Teacher for Hoboken High School		✓		Attending such seminar will help strengthen the teacher's skills to effectively teach the students.	

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190	20-433-200-600-13-02	3228-45	1/24/2006	Dr. Sharon Barth	\$ 380.44	\$ 380.44	Receipts for various food items purchased at Costco (i.e. candy, cakes, and water) and office furniture purchased at Staples and Target (i.e. bookcases, oak storage unit, and hanging files) for Hoboken HS.	✓			Meals do not benefit the students and there is no educational value.	
191	15190100610020240000	4046-45	7/14/2005	Demco Inc.	\$ 633.70	\$ 633.70	Purchase of a computer table with shipping and handling for Brandt School.		✓		Such furniture will be used on a regular basis.	
192	11-402-100-800-17-07	2179-45	10/26/2004	Dennis Buckley	\$ 68.00	\$ 68.00	Service charges for Varsity Football official		✓		Officials are critical participants in the games.	
193	11-402-100-800-17-07	1921-45	9/30/2004	David Cirigliano	\$ 68.00	\$ 68.00	Service charges for Varsity Football official		✓		Officials are critical participants in the games.	
194	20-501-100-640-22-01	3135-45	3/15/2005	Curriculum Associates	\$ 30.35	\$ 30.35	Purchase of 3 Writing and Grammar text books.		✓		These books will provide educational value and benefit the students.	
195	15-000-240-800-06-02	3323-45	9/15/2005	Copitron Office Equipment, Sup	\$ 35.00	\$ 35.00	Purchase of toner for Wallace School		✓		Office supplies are necessary for the everyday operation and use at the school.	
196	15-000-222-600-07-02	1940-45	9/30/2004	The Corner Store	\$ 101.55	\$ 101.55	Office supplies (pens, paper, staples, scotch tape, highlighters etc.) for Hoboken HS.		✓		Office supplies are necessary for the everyday operation and use at the school.	
197	15-190-100-610-06-02	1156-45	7/8/2004	Classroom direct	\$ 140.96	\$ 140.96	Invoice for various art supplies (color glitter, crayola, various color paint and teacher's apron) for Wallace School.		✓		Such supplies may provide educational value, benefit the students, and used at the school on a regular basis.	

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198	15-190-100-500-05-05	2592-45	12/22/2004	Cherie Cunningham	\$ 474.90	\$ 474.90	Supplies and costumes for "Hello Holiday Christmas Show" for Hoboken HS.		✓		These supplies benefit the students and there is an educational value.	
199	11-402-100-800-17-07	296045	2/22/2005	Bill Broderick	\$ 65.00	\$ 65.00	Service charges for Varsity Basketball official for Hoboken HS		✓		Officials are critical participants in the games.	
200	15190100800050250000	4051-45	7/14/2005	Andrea Canonico	\$ 34.85	\$ 34.85	Employee was reimbursed for purchase of 6 books (examples include, "Class of 05 Autograph Book", "Patriotic Drop" and "Everyday Craft") for Demarest School.		✓		These books will provide educational value and benefit the students.	
201	15000211600020250000	3240-45	9/15/2005	Atlas Pen	\$ 87.49	\$ 75.47	Office supplies (print pencils, memo pads, and erasers) for Brandt School		✓		Such supplies are used on a regular basis. No evidence of approval for the excess amount of \$12 for the P.O.	
202	15-000-223-390-07-02	2082-45	2/2/2005	Atlantic Pacific H.S. Math Lea	\$ 65.00	\$ 65.00	Membership due for Atlantic Pacific High School Mathematics League for staff of Hoboken HS.		✓		Membership fees and dues enable the Association to maintain advocacy and direct services needed by local school boards. Check was issued before the PO was generated.	
203	11-000-270-420-14-05	2794-45	9/15/2005	Arcola Bus Sales	\$ 267.04	\$ 267.04	Purchase of parts and labor for food truck repair for the Hoboken BOE.		✓		Such maintenance is critical to the proper operation of the BOE's transportation fleet.	
204	P2512200600220159000	4207-45	9/28/2005	Apple Computer, Inc.	\$ 2,949.15	\$ 2,949.15	Invoice for 4- EMAC 17 CRT/1.42GHZ computers for Mustard Seed School.		✓		Per discussion with the ABA, these are non-public technical expenditures that are funded by flow-through grants.	

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205	15-190-100-610-02-02	3587-45	9/15/2005	Amsco School Publications	\$ 1,788.75	\$ 1,788.75	Invoice for purchase of 75 Mathematics and 75 Language Arts text books for Brandt School.		✓		These books will provide educational value and benefit the students.	
206	15-000-270-512-06-05	2153-45	10/16/2004	Academy Bus	\$ 787.56	\$ 787.56	Invoice for transportation cost for field trip to Wightman's Farm Morristown NJ. For Wallace School.		✓		The fieldtrip to the farm will provide educational value and benefit the students.	
207	15-000-240-600-04-02	2009-45	10/7/2004	Accurate Label Designs, Inc.	\$ 239.95	\$ 239.95	Invoice for 3000 visitor passes and set up labels, for Calabro School.		✓		These supplies are used for identification purposes.	
208	11-000-262-610-06-06	2476-45	12/8/2004	A.P.P. Inc.	\$ 783.00	\$ 783.00	Invoice for various supplies (brooms, dust pan, bucket wringer, soap dispenser, gloves etc.) for Wallace School.		✓		These supplies are used in maintaining the school's facilities.	
209	11-000-262-610-04-06	2760-45	1/21/2005	A.P.P. Inc.	\$ 124.22	\$ 124.22	Invoice for (2 case of odor out, rug and room deodorant and one case of hand cleaner) for Calabro School.		✓		These supplies are used in maintaining the school's facilities.	
210	11-402-100-800-17-07	2026-45	10/12/2004	Gerry DeRoberto	\$ 68.00	\$ 68.00	Service charges for Varsity Football official for Hoboken HS.		✓		Officials are critical participants in the game.	
211	11-000-261-610-13-06	3603-45	4/29/2005	General Lumber Co	\$ 34.25	\$ 34.25	Supplies (i.e. roof cement, roof tiles, trowels) for Hoboken BOE.		✓		These supplies are used in maintaining the school's facilities.	
212	11-000-262-610-05-06	138745	7/20/2004	A.P.P. Inc.	\$ 200.62	\$ 200.62	Invoice for various supplies (24 spray bottles, 5 case odor sorb and one large commercial sponge), for Demarest School.		✓		These supplies are used in maintaining the school's facilities.	

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213	15000270512060521000	3851-45	7/14/2005	Lisa Caltabellotta	\$ 9.20	\$ 9.20	Employee was reimbursed for tolls. Nature of travel was not explained.			✓	Inadequate information to understand the nature of the expense. The BOE was unable to provide additional documentation to support the expense.	
214	11-000-219-600-20-02	2459-45	12/7/2004	Lorman Education Service	\$ 538.00	\$ 538.00	"New Development in Special Education in NJ" Seminar for 2 staff for Hoboken BOE.		✓		Such conference will assist the staff members to understand and be more effective in performing their roles.	
215	15-000-223-320-06-02	241545	12/1/2004	Lynn Fusco	\$ 195.00	\$ 195.00	Staff was reimbursed for attending "Art Educators New Journey" seminar.		✓		Such conference will assist the staff members to understand and be more effective in performing their roles.	
216	15000211600070250000	4074-45	9/12/2005	Maco Office Supplies	\$ 411.98	\$ 411.98	Purchase of 2 printer cartridge for Hoboken High School		✓		Office supplies are required for the day-to-day use to run the school.	
217	11-190-100-610-13-01	2813-45	1/31/2005	Maco Office Supplies	\$ 143.98	\$ 143.98	Purchase of 2 printer cartridge for Hoboken BOE		✓		Office supplies are required for the day-to-day use to run the school.	
218	11-000-240-300-27-02	2312-45	11/17/2004	Maco Office Supplies	\$ 266.73	\$ 266.73	Purchase of 2 printer cartridge, clamps, and Pens for Hoboken BOE.		✓		Office supplies are required for the day-to-day use to run the school.	
219	15-213-100-610-07-02	2428-45	12/2/2004	Gateway Companies, Inc.	\$ 1,186.00	\$ 1,186.00	Invoice for (1 gateway computer system, one flat panel display and a speaker system) for Hoboken High School.		✓		This equipment is necessary for the day-to-day use in the office.	
220	11-190-100-610-13-01	2443-45	7/9/2004	Gateway Companies, Inc.	\$ 5,056.00	\$ 5,056.00	Purchase of (4 computers system with 4 flat panel display) for the Library media center for Hoboken High School.		✓		These equipment are necessary for the day-to-day use in the office.	

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Hoboken City Statistical Sample Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
221	11-000-230-585-11-02	2072-45	10/16/2004	Frankie & Johnnie's	\$ 2,982.25	\$ 2,982.25	Invoices for various dinner meetings from May to September 2004 for Hoboken BOE.	✓			Meals do not benefit the students and there is no educational value.	
222	11-000-262-610-07-06	1738-45	9/14/2004	FCA Lighting	\$ 76.40	\$ 76.40	Invoice for various electrical supplies (i.e. converters, outlets, and converter boxes) for Hoboken BOE.		✓		These supplies are used in maintaining the school's facilities.	
223	11-000-261-610-13-06	1773-45	9/21/2004	Gus Coari	\$ 391.09	\$ 391.09	Reimbursement for purchase of various plumbing supplies (i.e. elbows, couple, fixtures, tubes and pipes) for Hoboken BOE.		✓		Such supplies and maintenance is necessary for the upkeep of the school's facilities.	
224	15-190-100-610-09-02	3617-45	5/3/2005	Flo-Tech	\$ 168.00	\$ 168.00	Onsite repair and maintenance of Printer for Connors School.		✓		Such maintenance is necessary for the upkeep of the school's office equipment.	
225	20-433-200-600-13-02	3715-45	5/16/2005	Fan4Kids	\$ 4,000.00	\$ 4,000.00	Payment for Fan4Kids program for services and food for Hoboken Health Day for Hoboken HS.		✓		Services to provide health education to students.	
226	15-213-100-610-07-02	1439-45	1/28/2005	Eric Armin, Inc.	\$ 102.66	\$ 102.66	Invoice for 6 (TI-34) calculators and shipping cost for Hoboken HS.		✓		This equipment is necessary for the day-to-day use in the office.	
227	11-000-252-600-13-10	3066-45	3/8/2005	Educational Resources/Fas-Trac	\$ 256.40	\$ 256.40	Invoice for 5 Microsoft Office 2003 Pro for Brandt School Office computers.		✓		This software is necessary for the day-to-day use in the office.	
228	20-250-100-600-20-02	3280-45	4/8/2005	Educational Resources/Fas-Trac	\$ 102.56	\$ 102.56	Invoice for 2 Microsoft Office 2003 Pro for BOE Office computers.		✓		This software is necessary for the day-to-day use in the office.	
229	15-190-100-610-07-02	1437-45	8/2/2004	Educational Resources/Fas-Trac	\$ 249.00	\$ 249.00	Invoice for 1 Easy Grade Pro 3.6 for Hoboken HS.		✓		This software will provide educational value and benefit the students.	

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Hoboken City Statistical Sample Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				Hoboken City District Comments
Control Number	Original Chart of Accounts	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	
230	15190100610060240000	2341-45	7/14/2005	Crystal Springs Books	\$ 13.44	\$ 8.49	Invoice for purchase of 2 books (i.e. "Comprehension Cube" and "The Phonics Phone") for Wallace School.		✓		These books will provide educational value and benefit the students.	
231	11402100800170729000	4085-45	6/29/2005	Dom Lucignano	\$ 96.00	\$ 96.00	Service charges for Junior Varsity Softball official for Hoboken HS.		✓		Officials are critical participants in the games.	
232	11-402-100-800-17-08	1477-45	8/9/2004	Above the Rim	\$ 165.00	\$ 165.00	Payment for Boys/Girls Junior Varsity/Frosh Basketball Tournament for Hoboken High School.		✓		Sports provide educational value and benefit the students.	
233	11402100800170729000	561808	2/1/2006	Julio Gomez	\$ 66.00	\$ 66.00	Service charges for Varsity Basketball official		✓		Officials are critical participants in the games.	
234	11402100800170729000	561647	1/19/2006	Julio Gomez	\$ 66.00	\$ 66.00	Service charges for Varsity Basketball official			✓	While the expenditure appears to be reasonable, the BOE was unable to provide additional documentation to support the expense. The invoice was not provided to support the expense.	
235	11402100800170729000	561104	11/30/2005	Mario Cagua	\$ 126.00	\$ 126.00	Service charges for Varsity Soccer official		✓		Officials are critical participants in the games.	
236	20299100600130240000	561415	1/9/2006	Lakeshore Learning Materials	\$ 1,797.97	\$ 1,797.97	Office supplies (24 -write and wipe boards, 24 case-magnetic letters, 24 case -markers, 30-write and wipe erasers) for Wallace Primary School.		✓		Office supplies are necessary for the everyday operation and use at the school.	

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Hoboken City Statistical Sample Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
237	11219100610200241000	561646	1/19/2006	Lorman Business Center, Inc.	\$ 329.00	\$ 329.00	Registration fee for workshop "Bullying and Social Aggression" for the School Psychologist.		✓		Attending such seminar will help strengthen the staff's skills in order to be more effective in handling students with special needs on a day-to-day basis.	
238	15000223390070259000	560798	10/21/2005	Mary Sifonios	\$ 100.00	\$ 100.00	Staff was reimbursed for purchasing 7 - \$5 Gift Cards to McDonald's and registration for the AMTNJ (Association of Mathematics Teachers) Conference on 10/27/05 for a teacher at Hoboken HS. Receipts were only provided for \$35 for the gift cards.			✓	While the conference appears to be reasonable, there is no documentation to support the conference registration fee.	
239	15190100610050240000	561115	1/31/2006	Maco Office Supplies	\$ 727.04	\$ 727.04	Office supplies (30-cases of large and small clamps, 60 cases of Binders, labels, markers etc.) for Demarest Middle School		✓		These office supplies are used at the school on a day-to-day basis.	
240	11000261610040650000	560823	1/26/2006	John A. Earl, Inc.	\$ 226.48	\$ 226.48	Invoice for 6 recycling containers and liner for Calabro Primary School.		✓		These supplies are used in maintaining the school's facilities.	
241	11000261610070650000	560179	8/10/2005	Jewel Electric Supply Co.	\$ 180.00	\$ 180.00	Invoice for 10 Slyvana Quicktronic Light Bulbs, for Hoboken HS.		✓		These supplies are used in maintaining the school's facilities.	
242	11000262610070650000	561284	2/7/2006	Jewel Electric Supply Co.	\$ 106.86	\$ 106.86	Invoice for (35-Bussman fuses, and 1 Hubble Relat and Plug) for Hoboken HS.		✓		These supplies are used in maintaining the school's facilities.	
243	11000261610060650000	562282	3/23/2006	Jewel Electric Supply Co.	\$ 1,278.54	\$ 1,278.60	Invoice for 900 -(F40CW-Lamp) for Wallace Primary School.		✓		These supplies are used in maintaining the school's facilities.	

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Hoboken City Statistical Sample Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
244	15-190-100-610-05-02	2620-45	1/4/2005	Elizabeth Falco	\$ 432.50	\$ 432.50	Expense reimbursement for supplies (i.e. 10-crayons, 3-chalk, 11-EGC purchase) for Demarest School		✓		Supplies are used at the school on a day-to-day basis.	
245	20280100600180159000	563092	6/2/2006	Mustard Seed School	\$ 584.34	\$ 584.34	Locks for classroom doors and cabinets for Mustard Seed School		✓		Per discussion with the ABA, these are non-public technical expenditures that are funded by flow-through grants.	
246	15190100610060240000	560137	8/2/2005	McGraw Hill Companies	\$ 5,046.72	\$ 5,322.24	380-Handwriting Books (levels B thru E) for Wallace Primary School		✓		These books will provide educational value and benefit the students.	
247	15213100640070221000	560057	7/28/2005	McGraw Hill Companies	\$ 8,990.37	\$ 8,910.00	150-Health Making-Life Choices books for Hoboken High School		✓		Books provide educational value and benefit the students. No evidence of approval of excess amount of \$80 for the PO.	
248	15190100640060220000	561761	7/1/2005	McGraw Hill Companies	\$ 6,145.06	\$ 5,898.60	Various titled books (i.e. 90-Language Arts textbooks and workbooks (180 in total), and 10-teachers edition; and 5-Language Arts Re-teaching Activities for Wallace Primary School		✓		Books provide educational value and benefit the students. No evidence of approval of excess amount of \$246 for the PO.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
249	20297100800130250000	560638	10/5/2005	Nellie Moyeno	\$ 622.23	\$ 622.23	Vendor is a Family Advocate who was reimbursed for mileage (900 miles for taking participants to different sites, appointments, workshops, and home visits), field trip to Crayola Crayon Factory on 8-11-05 (entrance fees for 11 people plus art supplies), and meals (monthly dinner activities for the Even Start Family Literacy Program). Expenses were incurred during the period of November 2004 thru September 2005.		✓		Such services and materials provide educational value and benefit the students. Source of funds are received from grants.	
250	15000223320060257000	560868	2/6/2006	Luz S. Durando	\$ 150.00	\$ 206.18	Staff was reimbursed for the registration fee and mileage for attending the "Creative Bridges for Language Learning" seminar.		✓		Attending such seminar will help strengthen the staff's skills in order to be more effective in their day-to-day functions.	
251	15190100610040240000	560826	1/30/2006	Learning Links, Inc.	\$ 3,478.20	\$ 3,324.20	24 book sets of various titles (e.g., Charlotte's Web; Lions; Charlie and Chocolate Factory, etc.) for Calabro School library.		✓		Books provide educational value and benefit the students. No evidence of approval for excess amount of \$154 for the P.O.	
252	15240100610060242000	560762	10/21/2005	Kurtz Bros Inc.	\$ 333.64	\$ 333.64	Invoice for supplies: (crayons, flash cards, and construction paper) for Wallace Primary School		✓		These supplies benefit the students, provide educational value, and is used on a regular basis.	
253	20279200600130240000	561532	1/13/2006	Kevin Metcalfe	\$ 40.00	\$ 40.00	Invoice for meals at Christmas Party	✓			Meals do not benefit the students and there is no educational value.	
254	11402100800170729000	562841	5/9/2006	Louis Zampella	\$ 65.00	\$ 65.00	Service charges for Varsity Softball official for Hoboken HS		✓		Officials are critical participants in the games.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
255	15190100610050240000	560188	8/10/2005	Triarco Arts & Crafts LLC.	\$ 578.65	\$ 547.93	Invoice for various supplies (gloves, stencils, twin hole sharpeners, glue sticks, glitters, ink, staplers and mini shelf and drawers) for Demarest Middle School.		✓		Such supplies are used on a regular basis. No evidence of approval for the excess amount of \$31 for the PO.	
256	15190100610060240000	560701	1/19/2006	Teachers Discount	\$ 6,068.52	\$ 5,937.95	Invoice for various supplies (glitter, paint, crayons, CD's, pencil , block sets, puzzles, various read along books, a 16 section cubby unit, 3 preschool beanbag chair, book storage bins, fun phonics carpet) for Wallace Primary School.		✓		Such supplies are used on a regular basis, may provide educational value, and benefit the students. No evidence of approval for the excess amount of \$131 for the P.O.	
257	11402100800170729000	562849	5/9/2006	Sean Trice	\$ 65.00	\$ 65.00	Service charges for Varsity Baseball official for Hoboken HS		✓		Officials are critical participants in the games.	
258	11216100610060241000	561461	1/19/2006	Teachers Discount	\$ 1,041.38	\$ 1,044.38	Invoice for various supplies (puzzles, stencils, elmer's glue, watercolors, wall panel and North American plates) for Wallace Primary School.		✓		These supplies will benefit the students and provides educational value.	
259	11000262610070650000	561449	1/19/2006	United Refrigeration, Inc.	\$ 248.50	\$ 248.50	Invoice for Control Computer Board.		✓		Such equipment is necessary for the maintenance of the school's facilities.	
260	11402100800170729000	561670	1/25/2006	Teresa Dutton	\$ 66.00	\$ 66.00	Service charges for Varsity Baseball official for Hoboken HS		✓		Officials are critical participants in the game.	
261	15000223500060251000	560854	1/11/2006	Stephanie Garcia	\$ 32.07	\$ 32.07	Staff was reimbursed for food purchased at A&P (items included, celery, cream cheese, frosting, etc.)	✓			Meals do not benefit the students and there is no educational value.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
262	11190100610130124000	561406	1/17/2006	Systems 3000	\$ 5,700.00	\$ 5,700.00	Invoice for (Systems 3000) Visual Fund Accounting for Hoboken BOE. Purchased on 12/05/05.		✓		Systems 3000 was used to replace the older accounting system for better reporting, data entry, accurate and up to date data, and better controls for the BOE.	
263	15190100610050240000	560186	8/10/2005	Spectrum Industries Inc.	\$ 1,609.04	\$ 1,470.84	Invoice for purchase of 6 60" Momentum Desks for Demarest Middle School.		✓		Such furniture will benefit the students and used on a regular basis. No evidence of approval for the excess amount of \$136 for the PO	
264	15190100610040240000	560664	10/5/2005	Shen's Books	\$ 102.88	\$ 100.94	Invoice for purchase of 7 books (titles include "The gift of the Crocodile", "Cinderella's Rat" "Joe Cinders" etc.) For Calabro Primary School.		✓		These books will provide educational value and benefit the students.	
265	20436200320130257000	560551	1/17/2006	St. Mary Community	\$ 25,834.00	\$ 28,261.00	Various invoices during the months from May 2005 thru June 2006 for salaries incurred for School-Based Youth Services Program for Hoboken HS.		✓		Such services may provide educational value and benefit the students. Source of funds are received from grants.	
266	15000262610020650000	561638	2/2/2006	Stacy H. Michaelides	\$ 903.00	\$ 903.00	Invoice for 258 Faculty and Students ID cards for Hoboken HS.		✓		The ID cards are required for the day-to-day use at the school and allow the students and staff to properly identify themselves.	
267	11-000-219-600-20-02	2735-45	1/18/2005	Research Press	\$ 48.90	\$ 48.90	Invoice for 2 books (The AD/HD Forms Book and Meeting the ADD Challenge Book) for HBOE.		✓		These books will assist the school in understanding and handling students with AD/HD and ADD.	
268	15-000-240-730-09-07	2571-45	12/20/2004	Ricoh Business Systems, Inc.	\$ 1,006.00	\$ 1,006.00	1-year copier maintenance contract for 04-05 School year for Connors School		✓		Such maintenance is necessary for the upkeep of the school's equipment.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
269	11-000-261-610-09-06	2253-45	10/29/2004	River West	\$ 28.50	\$ 28.50	Invoice for 6- 12" connectors for lavatory for HBOE.		✓		These supplies are used in maintaining the school's facilities.	
270	11-402-100-800-17-07	2033-45	10/12/2004	Ron Waack	\$ 68.00	\$ 68.00	Service charges for Varsity Football official for Hoboken HS		✓		Officials are critical participants in the games.	
271	P2234100610180240000	4172-45	9/28/2005	Sadlier, Inc.	\$ 302.61	\$ 302.61	Invoice for 6 Mathematics Program guides for 6th and 8th grade teachers.		✓		These supplies provides educational value and benefits the students.	
272	11-000-262-420-05-07	2713-45	1/14/2005	S.O.S. Sewer Service	\$ 375.00	\$ 375.00	Invoice for cleaning and snaking out of sewer line for Demarest School.		✓		Maintenance is necessary for the proper upkeep of the school's facilities.	
273	11-000-262-420-06-07	1830-45	9/22/2004	S.O.S. Sewer Service	\$ 1,050.00	\$ 1,050.00	Invoice for cleaning and snaking out of sewer line for HBOE		✓		Maintenance is necessary for the proper upkeep of the school's facilities.	
274	11-000-251-890-13-01	2496-45	12/9/2004	Royal Printing Service	\$ 7,170.00	\$ 7,170.00	Invoice for 21,500 copies of Newsletter (The Report Card-Issue 3) for HBOE		✓		Per the BA/ABA, the Report Card provides statistics on the school district (e.g., test scores, costs and expenses, average daily enrollment, etc.) and is required by the State to be completed annually. The BOE used the newsletter as a channel to promote the school district.	
275	15190100610020240000	4030-45	9/23/2005	Sax Arts & Crafts	\$ 315.80	\$ 359.80	Invoice for 20 -Thrifty School Easel for Brandt School.		✓		These supplies are necessary for the everyday operation and use at the school.	
276	15-213-100-610-07-02	1452-45	1/14/2005	Saddle Back Educational Inc.	\$ 210.60	\$ 210.60	Invoice for (20- Animal Farm Paperback books and 3- cassettes) for Hoboken High School.		✓		These books will provide educational value and benefit the students.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Comments	Hoboken City District Comments
Control Number	Original Chart of Accounts	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		
277	15-190-100-610-04-02	1047-45	7/1/2004	Sax Arts & Crafts	\$ 330.98	\$ 330.98	Invoice for various supplies (poster markers, water base markers, spectra tissue, and transparent tape) for Calabro School.		✓		These supplies are necessary for the everyday operation and use at the school.	
278	15190100610090240000	562319	2/23/2006	Oliva & Andy's Book Co., Inc.	\$ 909.70	\$ 923.65	Invoice for 53 books (e.g. of titles, "Arthur's Adventures", "Months of the Year", "Library of Spiders") for Connors Primary School.		✓		These books will provide educational value and benefit the students.	
279	20299200600130240000	563240	6/28/2006	Scholastic, Inc.	\$ 725.81	\$ 724.73	Invoice for 12 books (e.g., Making Word Walls Work; Partner Reading; Teaching for Comprehension; Ready to Use Reading; and 7 development videos) for Connors Primary School.		✓		These books will provide educational value and benefit the students.	
280	20271200500180251000	563350	6/30/2006	Linda F. Erbe	\$ 288.99	\$ 288.99	Staff was reimbursed for meals while attending "International Baccalaureate Training at Princeton NJ, 7/10/06-7/13/06.		✓		In accordance with the employee contract, the BOE supports the employee's professional development. Participation in such conference provides the employee a networking channel as well as updates, current events, and trends related to the employee's profession.	
281	11000100565200870004	560639	1/19/2006	Bergen County Special Svcs.	\$ 7,048.00	\$ 46,300.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation.	The funds are deducted by wire transfer as per the State DOE.

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis				
Control Number	Original Chart of Accounts	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	Hoboken City District Comments
282	15-000-291-270-07-08	1898-45	9/30/2004	Bollinger Insurance	\$ 17,179.80	\$ 91,723.49		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	Expense is for student accident insurance.
283	15-190-100-610-06-02	124345	7/9/2004	Classroomdirect	\$ 144.82	\$ 123.38		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
284	20-296-100-101-13-10	145	1/4/2005	Hoboken Board of Education	\$ 55,949.96			✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	Salaries of District employees encumbered on one PO for the entire school year in a Federal grant
285	20-281-200-104-20-10	134	5/20/2005	Hoboken Board of Education	\$ 555.22	\$ 560,157.75		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	Salaries of District employees encumbered on one PO for the entire school year in a Federal grant

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
286	15-204-100-610-05-02	2839-45	2/2/2005	Houghton Mifflin Co	\$ 86.35	\$ 752.75		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
287	15-000-223-390-09-02	2781-45	1/25/2005	Hudson County ETTC	\$ 400.00	\$ 400.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
288	15-000-222-600-06-02	1318-45	7/15/2004	Innovative Educators	\$ 314.12	\$ 875.99		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
289	11000262610130650000	2827-45	9/9/2005	Jewel Electric Supply Co.	\$ 864.00	\$ 864.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
290	11-000-240-600-07-02	3793-45	5/25/2005	Jim DiGuglielmo	\$ 200.00	\$ 200.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
291	11-000-230-585-11-02	1907-45	9/30/2004	Magdalena Porrata	\$ 300.00	\$ 300.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
292	20-280-200-590-28-02	3842-45	5/27/2005	Mary Schmidt	\$ 147.19	\$ 147.19		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
293	11-000-291-270-13-08	1942-45	6/30/2005	Maxor Plus, Ltd.	\$ 285,129.53	\$ 1,085,233.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	Prescription plan for the district

Appendix C

Hoboken City Statistical Sample Analysis

Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
294	60-910-310-890-15-09	3684-45	5/11/2005	Royal Printing Service	\$ 199.50	\$ 199.50		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
295	60-910-310-400-15-09	1829-45	9/22/2004	S.O.S. Sewer Service	\$ 150.00	\$ 150.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
296	15-000-262-610-07-06	3054-45	3/7/2005	Safemasters Co., Inc.	\$ 5,033.45	\$ 7,449.99		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
297	20-298-200-580-13-02	276734	4/15/2005	SDE Seminar Registrations	\$ 870.00	\$ 725.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
298	P2252200200200165000	4139-45	9/28/2005	State of New Jersey	\$ 11,656.00	\$ 129,415.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
299	11000100565200870004	561176	6/28/2006	State of New Jersey	\$ 67,670.00	\$ 192,736.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation.	The funds are deducted by wire transfer as per the State DOE
300	20-278-200-320-13-02	271034	5/13/2005	Stevens Institute of Technolog		\$ 83,688.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation.	
301	15-000-240-600-05-02	312845	3/15/2005	Strategic Products and Service	\$ 292.14	\$ 288.50		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	

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Transaction Detail (as per District system)							Analysis Performed	Results of Analysis			Hoboken City District Comments	
Control Number	Original Chart of Accounts	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
302	20-507-200-320-20-02	111134	6/27/2005	Sylvan Education Solutions	\$ 1,185.64	\$ 32,061.36		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation.	
303	11-000-230-600-11-01	2155-45	10/26/2004	Upbeat, Inc.	\$ 234.72	\$ 234.72		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
304	15190100610090240000	4068-45	9/27/2005	World Pets of America	\$ 225.00	\$ 225.00		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	
305	15-000-222-600-09-02	2524-45	1/14/2005	Worthington Direct, Inc.	\$ 412.44	\$ 382.85		✓			Inadequate information to understand the nature of the expense. The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.	

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Control Number	Original Chart of Accounts	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
306	60-910-310-890-15-09	1850-45	9/24/2004	Xerox Capital Company Services	\$ 297.00	\$ 297.00		✓			<p>Inadequate information to understand the nature of the expense.</p> <p>The BOE was unable to provide the Purchase Order and supporting documentation; however, description of the expense was provided.</p>	