

CORRECTIVE ACTION PLAN
INTERNAL AUDIT REPORT ON TRANSPORTATION OPERATIONS
June 30, 2021
AUDIT FIRM – R.S. ABRAMS

Recommended Policies

Procedure Performed: We reviewed the District policies to determine whether the District has adopted legally required policies and the recommended policies pertaining to the transportation operations.

Findings: We noted that the District has adopted all of the legally required policies pertaining to transportation operations. There are policies recommended for consideration by Education Law and the Compilation of the Rules and Regulations of the State of New York (NYCRR). Such policies include as follows:

- Idling of school buses on school grounds
- Physical fitness of Drivers / Monitors (Attendants)
- Routing guidelines for student ride times, minimum distance between stops, maximum number of students at a stop
- Coordination of transportation state aid input data and monitoring changes

Recommendations: We recommend that the District review the usefulness of implementing the policies described above to provide for a more efficient and economical program.

District Response: We thank RS Abrams for their suggestions. Regarding Physical Fitness of Drivers and Monitors, the District is required to follow the Department of Motor Vehicle 19A rules regarding physical fitness and capability. We as a District also adhere to NYSED recommendations student ride times, minimum distance between stops and maximum number of student per stop. Drivers are encouraged to not idle busses for extended periods of time inconsideration of neighbor's, faculty and students. The Business office is responsible for the input of transportation aid related data input and periodically reviews state aid output reports for changes.

Payroll

Procedure Performed: We tested fifteen payroll transactions for transportation department employees to verify the following:

- Salaries per payroll journal were properly calculated based on salary notice and salaries were approved by the Board.
- Employee name and hours worked per the payroll journal agreed to the timesheets and were approved.
- Proper account codes were being utilized.
- Overtime hourly rates were properly calculated and agreed to employment contracts.
- Information on time sheets was accurate.
- The reason for overtime was recorded on the time sheet.
- The overtime hours worked were properly approved.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendation:

N/A

District Response:

N/A

School Bus Drivers and Monitors (Attendants)

Procedure Performed: We obtained a sample of 15 District employed school bus drivers and monitors (attendants) to determine that the school bus drivers and monitors (attendants) were meeting the qualifications as per New York Vehicle and Traffic Law and Office of the State Comptroller.

Findings: No exceptions were noted as a result of applying these procedures.

Recommendation: N/A

District Response:

N/A

Vehicles and Vehicle Maintenance

Procedure Performed: We obtained a sample of one week’s daily inspections for all buses routes to determine if assigned buses are inspected and within guidelines established by the Office of the State Comptroller.

Findings: We noted that in six instances the *Driver's Pre/Post Trip Check* form was not fully completed. Additionally, mechanics only signed the *Driver's Pre/Post Trip Check* form if there was a problem.

Recommendation: We recommend that bus drivers complete and sign the *Driver's Pre/Post Trip Check* form before leaving the bus yard in the morning and again after completing their post-trips in accordance with the New York State Education Department Pupil Transportation Safety Guidance Manual Section III.C.6. We also recommend all *Driver's Pre/Post Trip Check* forms be reviewed and signed by the mechanic.

District Response: Based on the recommendations of RS Abrams, the District has revised its processes to include a review and signoff of the daily Driver’s Pre/Post Trip Check form to ensure completeness. Currently the bus mechanics only sign off on noted defect, this practice is acceptable to the District.

Transportation Cash Disbursements

Procedure Performed: We tested twenty transportation cash disbursements to verify the following:

- Voucher packages were supported with appropriate documentation.
- Charges were properly coded.
- All charges were allowable and agreed to rates per contracts.

Findings: No exceptions were found as a result of applying these procedures.

Recommendation: N/A

District Response:
N/A

School Bus Drills

Procedure Performed: We reviewed the schedule of school bus drills to determine if the District is following safety precautions as stipulated by the New York State Education Department Pupil Transportation Safety Guidance Manual.

Findings: No exceptions were found as a result of applying these procedures. However, we did note the final bus drill had not been held at the time of our testwork as the window to perform was still open.

Recommendation: N/A

District Response: Please note that the District has completed the final bus drill for the year.