

**Plainedge Union Free School District**

*Internal Audit Report on*

*Transportation Operations*

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Board of Education  
Plainedge Union Free School District  
241 Wyngate Drive  
North Massapequa, NY 11758

We have been engaged by the Board of Education of the Plainedge Union Free School District (the "District") to provide internal audit services with respect to the District's internal controls related to the transportation operations for the period July 1, 2020 through March 31, 2021.

The objectives of the engagement were to evaluate and report on the District's internal controls pertaining to the transportation operations and to test for compliance with laws, regulations, and the District's Board policies and procedures.

In connection with the following procedures, we have provided findings and recommendations for the internal controls related to the transportation operations. Our procedures were as follows:

- Reviewed the District's policies, to determine whether the District has adopted legally required policies and the recommended policies pertaining to the transportation operations;
- Interviewed key District employees involved in the transportation operations and performed a detailed walkthrough of the transportation processes;
- Tested a sample payroll transactions for Transportation Department employees to verify 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 and overtime hours worked were properly approved;
- Obtained a sample of District employed school bus drivers to determine whether the school bus drivers and monitors were meeting the qualifications as per New York Vehicle and Traffic Law and Office of the State Comptroller;
- Obtained a sample of one week's daily bus inspections to determine if the assigned buses are inspected and within guidelines established by the Office of the State Comptroller;
- Tested a sample of transportation cash disbursements to verify voucher packages were supported with appropriate documentation, charges were properly coded, and charges were allowable and agreed to rates per contracts.;
- 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;

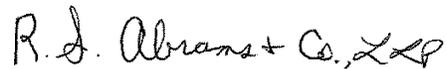
The results of our procedures are presented on the following pages.

Our procedures were not designed to express an opinion on the internal controls related to transportation operations, and we do not express such an opinion. As you know, because of inherent limitations of any internal control, errors or fraud may occur and not be prevented or detected by internal controls. Also, projections of any evaluation of the accounting system and controls to future periods are subject to the risk that procedures may become inadequate because of changed conditions.

We would like to acknowledge the courtesy and assistance extended to us by personnel of the District. We are available to discuss this report with the Board of Education or others within the District at your convenience.

This report is intended solely for the information and use of the Board of Education, the Audit Committee and the management of the District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "R.S. Abrams & Co., LLP".

R.S. Abrams & Co., LLP

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**TRANSPORTATION OPERATIONS OVERVIEW**

Based upon our interviews and observations, we have provided a transportation operations overview as follows:

School districts are permitted under Part 3 of Chapter 3635 of the State Education Law to provide transportation to and from school for eligible students within a District's boundaries, as well as in certain eligibility cases as defined by New York State Education Department. Such resident students must be provided transportation regardless of whether the students attend a public school within the District, a nonpublic school within the District or a nonpublic school outside the District (up to a fifteen mile limit).

As per New York State guidelines, students with handicapped conditions must be provided transportation up to fifty miles to and from school. Chapter 3635 of the State Education Law states that school districts are required to provide transportation for all eligible resident pupils in grades K-8 who live more than two miles from school and for pupils in grades 9-12 who live more than three miles from school, up to a distance of fifteen miles. Additionally, a Board of Education, at its discretion, may provide transportation to before and after school programs located within the school district in which the child resides. School districts are not required to provide transportation to students directly to and from home. However, the Board of Education is authorized to exercise its discretion in designating pick-up points after considering and balancing issues of student safety, convenience, routing efficiency and cost.

Costs incurred by a school district for transportation purposes may be eligible for reimbursement by the State Education Department based on state aid formulas. Eligible costs for reimbursement include acquiring and operating buses, contracting for bus service, using public transportation carriers to transport students and administrative and support activities such as the acquisitions and usage of specialized software for developing bus routes.

The Superintendent of Schools is responsible for administering the transportation program and to adhere to all applicable laws, regulations, and policies established by federal, state and local authorities. The Transportation Supervisor is responsible for managing, coordinating and supervising all of the bus transportation of students in and out of the school district as well as establishing bus routes and bus stops. The Board of Education may increase the number of bus stops throughout the year to reduce student congestion at the bus stops or for other safety concerns.

Each Building Principal is responsible for maintaining accurate records of the number of students the District transports, providing adequate supervision at bus loading and unloading zones, enforcing safe traffic regulations on the school site and requiring that classroom instruction and pertinent safety regulations provided by law are provided for all students.

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**GOVERNANCE**

During our review of the Board of Education policy manual, we noted that the District has adopted the following policies that relate to transportation operations:

**Transportation**

The District's *Transportation* policy, No. 8411, states that points of entry should be measured by the shortest distance along traveled roadways from a point opposite the front entrance of the home of the student to a point opposite the nearest usable entrance of the school of assigned attendance.

Parents seeking out-of-district private and non-public school transportation must complete a *Request for Transportation* form by April 1<sup>st</sup> of the preceding school year. The form is available on the Districts website and in the transportation department.

Emergency medical requests for exceptions to District policy may be provided to students with evidence of a physical handicap. Parents request must include a statement of the problem and the reason why transportation is being requested and a copy of the medical examination by the physician recommending the special transportation. This information will be reviewed by the school's physician and an advisory recommendation will be made to the Superintendent of Schools or his/her designee.

**Alcohol and Drug Testing for Bus Drivers**

The District's *Alcohol and Drug Testing for Bus Drivers* policy, No. 8414.5, describes the procedures followed for the random drug testing of bus drivers. Results are kept confidential and communicated to the Transportation Supervisor.

**Education of Homeless Children and Unaccompanied Youth**

The District's *Education of Homeless Children and Unaccompanied Youth* policy, No. 5151, states that under the McKinney-Vento Act, homeless children are entitled to receive the transportation and other services that are available to non-homeless students. Transportation is provided, at the request of the parent or guardian, to or from the "school of origin" in accordance with certain requirements. Homeless children are entitled to continue the prior designation to enable the student to remain in the same school until the end of the school year and for one additional year if that year constitutes the child's terminal year in that building.

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**STUDENT ELIGIBILITY**

Based upon our interviews and observations, we noted the guidelines and procedures for student eligibility to be as follows:

**Guidelines**

Education Law section 3635 states that transportation shall be provided for all children attending grades kindergarten through eight who live more than two miles from the school and for all children attending grades nine through twelve who live more than three miles from the school. In both cases transportation shall be provided up to a distance of fifteen miles. Education Law section 3635 also gives the District the option to base transportation upon patterns of actual ridership rather than the above stated distances. The District's procedures for student eligibility and routing are in accordance with the terms of the *Transportation* policy, No. 8411.

The Transportation Supervisor should use a consistent method to measure distances from the student's home to school by the nearest available publicly maintained route. The distance between a student's home and bus stop should not exceed half a mile for grades K-3 and one mile for grades 4-6. There may be exceptions for students living on private or unsafe roadways that are not traveled by buses.

**Transportation Procedures**

The Transportation Supervisor uses *Transfinder* (school bus routing software) to assist in tracking student transportation needs. The Transportation Supervisor enters the following student information provided by the pupil personnel department:

- Name of the student;
- Address of student
- Age
- Gender
- Building location assigned to student;
- Grade of the student;
- Needs based on IEP for individuals in special education
- Comments regarding special situations (allergies, etc.)
- After school transportation needs for work, religious studies, baby sitter

Routes are established based on the student's schedules and address within *Transfinder*. Drivers will then manually go out and perform their routes as maps do not necessary show the safest and fastest routes available. Routes are documented on *Left and Right* sheets. These sheets detail the drivers' routes by stating whether they are to make a left or right and onto what street. Drivers' routes must be reviewed and approved by the Transportation Supervisor. The sheet also notes where drivers stop to let kids off or on. The sheets are filed in a cabinet and kept in the transportation department.

The Transportation Supervisor will also enter information provided by *IEP Direct* for special education needs students into *Transfinder*. Children with special needs have different requirements and many must be transported to schools that are not within the District.

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**PUBLIC SCHOOL STUDENTS**

Based upon our interviews and observations, we noted the guidelines and procedures for transportation of public school students to be as follows:

**Guidelines**

Transportation to the public schools of the District is provided to students in accordance with the terms of the *Transportation* policy, No. 8411. The District's goal is to provide safe and economical transportation for all District students. Transportation of students for distances other than those established by State law needs to be approved by the taxpayers. Annually, the registered citizens vote on the annual budget of the District on the minimum riding limits.

**Transportation Procedures**

Transportation for public students is provided Monday to Friday, but is not provided on legal school holidays. However, non-resident families who attend public schools in the District must provide their own transportation. Centralized pick-up points may be determined by the District for students who do not live in the District and who are eligible for transportation to a public school. The District is bound by Education Law section 3635 to provide pupil transportation on any school day that the child is present at the bus stop or school and requesting transportation service.

Transportation for childcare is provided if a parent completes the *Child Care Transportation Request Form*. The form is available on the District website or in the transportation department's office. The form may be completed at anytime, as it is common for daycare providers to change throughout the year. The Transportation Supervisor must approve all requests. The request requires the following: the daycare provider must be within the Plainedge District, the child must be entitled to transportation from his/her legal residence, no additional costs are involved, no changes in current bus routes are involved, no change of school is involved and the parent or guardian relieves the district of liability.

Parents are sent bus passes annually. Attached to the bus pass are *Bus and Bus Stop Rules*, and Application of *Out of District Transportation Request*. Children must carry their bus passes with them at all times. The bus pass tells the parents what route the child will be on. The bus pass states the applicable school year, transportation offices phone number, child's name, bus stop, and time of pickup. Lost bus passes should be reported to the child's school immediately to ensure the child does not lose bus privileges.

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**NONPUBLIC SCHOOL STUDENTS**

Based upon our interviews and observations, we noted the guidelines and procedures for transportation of nonpublic school students to be as follows:

**Overview**

Section 3635 of the Education Law allows a school district to designate a centralized pickup point for nonpublic students living beyond the 15 mile limit. A school district, at its discretion for reason of economy and efficiency, may determine that transportation for students who live in the school district and who are eligible for transportation to a private or parochial school is provided via public transportation in accordance with Education Law.

**Application Process and Approval**

Parents of nonpublic school students must complete an *Out of District Transportation Request* form and must be received by April 1<sup>st</sup> of the prior school year. Parents can obtain the form from the District website or the transportation department office. The form must be completed annually if a student requires transportation services for the forthcoming school year. The form also requires parents to submit proof of residency, birth certificate and proof of guardianship. Proof of residency is categorized as A, B, and C and parents must submit proof of residency from each. Category A includes photo identification, New York drivers license with current address or New York photo identification card with current address. Category B includes a deed, lease, or notarized affidavits from the owner. Category C includes a Nassau County tax bill, mortgage statement, utility bill, bank statement or credit card bill.

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**SPECIAL EDUCATION STUDENTS**

Based upon our interviews and observations, we noted the guidelines and procedures for transportation of special education students to be as follows:

**Guidelines**

Each student with a disability has an *Individual Education Plan* (“IEP”) specifying their disability and services the student is entitled to receive, including transportation services. All students with disabilities must be transported in a manner consistent with their IEP. The special education department is responsible for updating the student’s IEP based on recommendations from qualified professionals or the student’s parents. The Director of Special Education will inform the Transportation Supervisor regarding transportation of students with disabilities.

**Transportation Cost**

A student with a disability is entitled to suitable transportation, as specified in the child’s IEP, to and from special classes or programs up to 50 miles from the home of such student. If no appropriate non-residential special service or program is available within 50 miles the Commissioner of Education may approve placement in excess of 50 miles. The cost of transporting students with disabilities between home and a residential school is aidable for no more than three round trips in a ten month program and four round trips in a twelve month program. The cost of transporting resident students with disabilities is aided pursuant to subdivision 7 of Section 3602 of the Education Law. The aid is paid during the subsequent school year following the year in which the transportation is provided. The District has the option of billing the student’s District of residence for the difference between the transportation cost and the transportation aid.

Section 4408 of the Education Law requires local school districts to provide special education services to certain students with disabilities during the months of July and August. The State pays approximately 80% aid for approved and verified transportation costs on a current year basis under this program.

**Processing and Approval Procedures**

Throughout the year the transportation department receives information from the special education department listing any changes in transportation requirements for special education students and their respective placements. The Transportation Supervisor updates the student information into *Transfinder*. The student will be added to an existing route if appropriate. If no route exists a new route will be created. Special accommodations and monitor (attendant) needs are noted on the bus driver’s route sheet.

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**HOMELESS STUDENTS**

Based upon our interviews and observations, we noted the guidelines and procedures for transportation of homeless students to be as follows:

**Guidelines**

A homeless child is defined as a child who lacks a fixed, regular and adequate nighttime residence. Where a child's temporary housing is located outside of the school district where the child attends school and the child was placed in the temporary housing by the Department of Social Services ("DSS"), transportation shall be provided by DSS. Where the temporary housing is a Division for Youth ("DFY") licensed homeless shelter, transportation shall be provided by DFY. Where DSS and DFY are not involved, the public school district where the child attends school shall provide transportation, not in excess of 50 miles, unless the Commissioner of Education certifies that transportation in excess of 50 miles is in the best interest of the child.

**Transportation Aid**

Districts are eligible for aid from the State Education Department for allowable costs associated with transporting students who are homeless. The District may also include additional costs incurred transporting homeless students across school district lines. School districts may apply for a McKinney-Vento Act sub-grant through the State Education Department to be used to pay for transportation expenses of homeless students. School Districts may use Title I, Part A funding to pay for transportation for students who were homeless and moved into permanent housing sometime throughout the school year. However, Title I, Part A funding is not to be used to pay for transportation for students who are currently homeless.

**Processing and Approval Procedures**

The Director of Guidance receives information on homeless students. They will notify the Transportation Supervisor of any children that are classified as homeless and have a need for transportation services from the homeless shelter or current residence to the District's school building. The Transportation Supervisor updates *Transfinder* with the address of the student and adds the student to an existing route if available. If no route exists a new route will be created.

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**BUS ROUTES AND BUS STOPS**

Based upon our interviews and observations, we noted the guidelines and procedures for assigning bus routes and bus stops to be as follows:

**Guidelines**

Education Law Section 3635 states that a student cannot be asked to travel to a particular bus stop that is further than eligibility guidelines, unless the road where the student resides is too hazardous for bus travel. Adequate visibility is a key component to consider when establishing bus stops to enable proper execution of a bus stop and for traffic to respond accordingly. Department of Transportation bus stop signs are also utilized to indicate the presence of a school bus. Bus stops cannot be located near hazardous conditions and intersection stops must be carefully evaluated and alternatives should be considered instead. When considering school sites as bus stops, guidelines for bus stops must still be followed and considerations should be made for safe and efficient traffic control.

The primary concern when determining a bus stop must be the safety of the pupils. Secondly, the efficiency of the route will depend, in part, on the frequency of the bus stops. Frequent stops add to the time required to complete a route and create more traffic hazards. This may mean more mileage.

The *National School Transportation Specifications and Procedures* recommends computer-assisted routing and scheduling, which require the use of a computerized database of students, streets and bus routes. Computer-assisted routing can help generate a more efficient routing system than a manual process, however before implementation it is recommended transportation staff analyze the computer-generated routes for adjustments.

The New York School Education Department ("NYSED") recommends bus drivers be provided with a written route sheet, including "left-right" directions, precise locations of bus stops, and names of students assigned to each stop. Prior to the start of school, parents should be informed of the location of their child's bus stop and the designated pickup time. Bus drivers should also perform a trial run and time study of each route, in the type of bus that will be used on the actual route. Trial runs should be reviewed to correct mistakes, time discrepancies, or hazards before students are transported. Bus drivers should be given adequate time to safely complete their routes and time should be allocated for students to safely board and exit buses. Bus drivers running late on a route due to unforeseen traffic or hazardous weather conditions should not be pressured to "make up time". Each bus driver should maintain an up-to-date bus route on the bus at all times. In an emergency situation the route sheet determines which students should be on the bus after an accident or other type of emergency. Route sheets should be periodically reviewed for accuracy in the event a substitute driver takes over the route.

Additionally, NYSED recommends bus stops should not be placed at or near dangerous intersections, railroads, narrow bridges, sharp curves, on cliffs, on steep hills or near the crowns of hills, or drug houses. There should be at least 500 feet visibility at bus stops where the speed limit is 35 mph, and 100 feet above 35 mph. Bus stops should be 15 feet from the roadway for all students assigned to bus stops to wait comfortably and safely. There should be no more than 15 children at a bus stop. Accidents increase with the number of students at the bus stop, therefore the number of students at each bus stop should be monitored.

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**Routing Processing Procedures**

Once the District determines its eligible students, the transportation department begins establishing the routes for the forthcoming school year. As a general guideline, bus routes are established so that no student spends more than 60 minutes on a bus from the time of loading to the time of discharge.

The District uses *Lefts and Rights* sheets to generate routes in conjunction with the *Transfinder* system. Once a student's information is updated in *Transfinder*, the Transportation Supervisor and Dispatcher open and review the route closest to the home address. The student is then assigned to a route, the route is created, and left and rights are generated. All drivers are required to hand in *Lefts and Rights* sheets to be reviewed and approved by the Transportation Supervisor before the start of the school year. Once approved the routes are provided to the District employed bus drivers along with the names and addresses of the students, turn by turn directions with times and information regarding special requirements/situations.

The Transportation Supervisor and Dispatcher examine the *Lefts and Rights* sheets and adjusts routes if bus stops are near dangerous intersections or if there are too many students at the bus stop. After the adjustments, the bus drivers are provided their bus routes and they perform a trial run in the type of bus that will be used on the actual route. The trial run is then discussed with the Transportation Supervisor and Dispatcher and if needed, adjustments are made to the bus routes to give each bus driver adequate time to complete their routes. After the bus drivers perform their trial runs, the Transportation Supervisor prepares the bus stop information, including bus passes, for each eligible student to be mailed home before the start of school in a letter.

*Lefts and Rights* sheets are stored in a file cabinet maintained in the transportation department. They may need to be reviewed and updated throughout the year based on changes in eligible students or road conditions. Also, if a bus is continuously late, the Transportation Supervisor or Dispatcher may review and alter the routes accordingly. The District tries to keep a maximum of 44 children per bus, however the buses are capable of holding 66 students.

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**STUDENT SAFETY REGULATIONS**

Based upon our interviews and observations, we noted the guidelines and procedures surrounding student safety to be as follows:

**Guidelines**

Education Law 3623 states a minimum of three bus drills must be held during the school year, with the first one conducted within the first seven days of school. The bus drills must include all students and must include emergency evacuation, safe boarding and exiting, weather hazards, bus behavior and bus rules, and seat belts. All bus drill documentation should be maintained by the school district. The drills should not be lecture only as students learn best through hands-on practice. Therefore, the students must actually practice the use and operation of emergency exits and equipment, safe loading and unloading procedures. Bus drills cannot be performed when buses are on routes and the District must certify an annual report to New York State Education Department that the District has complied with these requirements.

Other safety regulations stipulate that school districts should ensure that students being transported are informed on the proper usage of seat safety belts and this instruction should be provided at least three times a year. Guidelines for bus drivers are also provided by the department of transportation and consist of the following:

- No physical contact between the bus driver and student;
- No involvement with a parent concerning a dispute. Any disputes should be routed through the proper channels; if a parent wants to be in a confrontation, the driver is prompted to have the parent call the office.
- The bus cannot be in motion while students are standing or walking on the bus;
- No other individuals can board the bus, not even parents;
- There should be no unauthorized bus stops or special arrangements with a parent such as alerting them when the bus is nearby;
- No eating or drinking on the bus;
- Elementary school students should be released only to a parent or authorized child care provider; and
- Buses cannot leave a stop before the assigned time.

**Safety Procedures**

In a case where there are disciplinary problems on a bus or a student is injured, the driver is required to report the problem detailing the student's information and describing the incident that occurred on the bus. The bus driver will complete a *Bus Incident Report Form* and provide it to the applicable school as they usually handle it. The school will maintain the form on file and notify the parents. For disciplinary problems the Principal of the respective school may propose a recommendation such as denial of bus privileges or whether the student should be suspended or placed on probation. Any changes in a student's bus privileges will be communicated to the Transportation Supervisor and the bus routes will be updated and revised routing sheets given to the bus driver.

Bus drills are conducted three times a year at all schools. The compliance form is completed and signed off by a school staff member and turned into the Safety Coordinator.

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**PAYROLL**

Based upon our interviews and observations, we noted the guidelines and procedures relating to payroll to be as follows:

**Tracking Time**

Transportation department employees use a timeclock via *Wincap* to track their time daily. The *Wincap* report is then generate by the personnel department for processing. The *Wincap* reports state the employee name, employee number, whether they are a driver or attendant, dates and hours worked. Overtime hours are not required to be approved ahead of time for drivers. The Transportation Supervisor reviews and approves all timesheets.

The personnel office receives the time sheets for review. They also receive daily reports so that they can track attendance. Timesheets are then provided to the payroll clerk for processing. If the payroll clerk has any questions regarding the hours, she will contact the Transportation Supervisor.

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**SCHOOL BUS DRIVER QUALIFICATIONS**

Based upon our interviews and observations, we noted the guidelines and procedures relating to school bus drivers to be as follows:

**Guidelines**

All school bus drivers with a New York State Commercial License (“CDL”) must have an “S” (school bus) endorsement which must be applied for with the Department of Motor Vehicles. Requirements of the “S” endorsement include passing a written test to receive a CDL permit and passing a road test driving a school bus. One exception to the “S” endorsement requirement is in the case where an individual drives a coach bus and does not transport students from home and to/from a school district. Drivers must also undergo a basic training course offered by the New York State Education Department.

Motor carriers are also subject to comply with the requirements stated in Article 19-A of the Department of Motor Vehicles. These requirements include reviewing a bus driver’s record to verify that a medical examination, oral driving examination and a “behind the wheel” road test have been performed within the prior two years. Additionally, a background check to include fingerprinting and a criminal history check must be performed with the New York State Department of Motor Vehicles. Once a background check has been performed, a *Final Qualification Letter* is sent by the New York State Department of Motor Vehicles to the driver’s employer indicating that there are no disqualifying convictions. The employer must also ensure that their bus drivers have received the required two refresher courses each year. Compliance with these requirements is submitted by filing *Article 19-A Affidavit of Compliance* with the New York State Department of Motor Vehicles. The Department of Motor Vehicles then sends the District an *Article 19-A Annual Affidavit of Compliance Notice of Receipt and Acceptance* acknowledging receipt and acceptance of the affidavit.

In addition, new bus attendants and monitors must complete at least two hours of pre-service training under the general supervision of a certified school bus driver instructor. Within the first year of employment bus monitors and attendants must complete at least 10 hours of basic training in a curriculum approved by SED and must complete annually at least two two-hour refresher training sessions.

Attendants scheduled on buses transporting students with a disability condition stated on the students *IEP* are required to receive instruction in cardiopulmonary resuscitation (CPR). The school district is required to provide training to monitors and attendants regarding child protection laws including the recognition and reporting of child abuse and maltreatment.

**Compliance Procedures**

The District is responsible for all State law requirements and filing *Article 19-A Affidavit of Compliance* for its employed drivers. The Transportation Supervisor tracks all employed drivers and monitors (attendants) training and maintains the Article 19-A documentation.

Throughout the year, the New York State Department of Motor Vehicles notifies the District of any school bus driver employed by the District whose driving status is suspended due to disqualifying convictions. The Transportation Supervisor verifies the names of the disqualified drivers against the employee list. Disqualified drivers who are District employees will be removed from service immediately.

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**Alcohol and Drug Testing of Bus Drivers**

Controlled substance and alcohol tests are performed by an outside company hired by the District at the time of employment and randomly throughout the school year. Federal regulations require only controlled substance testing at the time of employment and random alcohol and controlled substance testing throughout the school year.

There are six types of testing that the employer of the driver is required to follow pursuant to federal regulations:

- Pre-employment: Before the applicant performs safety-sensitive functions a controlled substance test is conducted to be in compliance with federal regulations.
- Post-accident: If a school bus driver is involved in an accident involving a fatality, an injury treated away from the scene or a disabled vehicle towed from the scene and the driver received a citation for a moving violation, an alcohol and controlled substance test must be conducted.
- Reasonable Suspicion: If the Transportation Supervisor or other school official has a reasonable suspicion that a driver has violated district policy and regulation, an alcohol and controlled substance test must be conducted.
- Random Testing: Pursuant to federal regulations, alcohol testing should be conducted annually at a minimum rate of 25 percent of the average number of positions and controlled substance test should be conducted annually at a minimum rate of 50 percent of the average number of positions. It is recommended that alcohol tests be conducted just before, during or just after the employee drives a school bus and controlled substance tests may be conducted at any time. Alcohol and controlled substance tests must be unannounced and spread reasonably throughout the calendar year.
- Return-to-Duty Testing: An employee who engaged in prohibited alcohol and controlled substance use or refused to take a test is required to take an alcohol or controlled substance test and achieve a satisfactory result before returning to duty.
- Follow-up Testing: An employee, who returns to duty after violating school district policy against alcohol and controlled substance use, is subject to at least six unannounced tests in the first 12 months following the employee's return to duty. Follow-up testing may be extended up to 60 months from the date of the employee's return to duty.

In the event bus drivers violate the federal regulations pertaining to the possession or consumption of alcohol or controlled substances, drivers will be removed from their bus driving duties. In addition, in accordance with New York State Law, a bus driver convicted of driving a school bus with one or more student passengers while impaired by the use of drugs or alcohol will have their license revoked for one year and is subject to fines.

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**VEHICLES AND VEHICLE MAINTENANCE**

Based upon our interviews and observations, we noted the guidelines and procedures relating to vehicle and vehicle maintenance to be as follows:

New York State law requires that school bus operators inspect the buses every six months. Additionally, detailed inspections performed by the District or outside parties such as the Department of Transportation must be reviewed for defects. There are three types of defects as follows:

- **Type A defects** – where serious defects such as faulty brakes or leaky transmission fluid have been identified. In this case, the school bus must be taken out of service, the defect repaired and the school bus must be re-inspected before being placed back in service.
- **Type B defects** – where other defects are identified such as faulty brake lights. These defects must be repaired, but need not be re-inspected before being placed back in service.
- **Type C defects** – where other defects have been identified such as an inoperative light. This must be repaired within fifteen days, however, the school bus need not be taken out of service or re-inspected.

Additionally, the District should have preventative maintenance measures and records should be maintained on file.

**Compliance Procedures**

The Department of Transportation maintains folders for each bus with previous inspections. Normally, the NYSDOT Motor Vehicle Inspectors contact the Transportation Department in advance of the inspection certificates' expiration date to schedule the inspection. On the day of the inspection, the inspector goes into the pit located under the bus and with the assistance of one of the mechanics begins his inspection. Once these tests are completed to the inspector's satisfaction, he issues an inspection sticker which he affixes to the windshield of the inspected bus and signs off on the transportation department *Passenger and Freight Safety Division Bus Safety Inspection Program Form*. The Mechanic will track inspection failures to address these areas of deficiency.

Bus drivers are also required to conduct daily pre-trip checks and post-trip checks. The driver will review the prior *Driver Vehicle Inspection Report*. The pre-trip inspection requires the bus driver to conduct a complete static air brake check on each bus they drive, including pumping air down to check the vehicle's warning devices and spring brake. Bus drivers are also required to open all emergency exits including roof hatches all the way every day, maintain the interior of their buses in a clean and sanitary condition, and complete a *Driver's Pre/Post Check* for every bus they drive, every day. When a defect is indicated on the *Driver's Pre/Post Check*, a mechanic performs an inspection of the defect and the bus will be taken out of service if necessary. The mechanic is only required to sign the form if there is a problem with the bus.

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**FUEL REQUIREMENTS**

Based upon our interviews and observations, we noted the procedures relating to fuel purchase and consumption to be as follows:

Drivers are recommended to keep buses at least half full. The District purchases fuel from Levittown UFSD and is billed monthly. Gas cards are not maintained by the District but, each driver has a key fob to access the fuel at the Levittown bus yard when needed.

When a driver goes to fuel up, they must scan the key fob to gain access to the fuel pump. After purchase the driver must hand in their receipts to a clerical person in the transportation department office. Receipts must indicate driver name and bus number. Monthly, the clerical person in the transportation department compares every receipt to every line item on the bill. Each bus has its own page on the bill. Once the bill is reviewed in the transportation department, it is then submitted for payment to the business office. Within the business office, the Purchasing Agent also reviews and compares receipts to the bill. If there is no receipt the bill will not be paid.

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**FINDINGS AND RECOMMENDATIONS**

Based on our interviews, observations and detailed testing, we provide our findings and recommendations to further strengthen the District's internal controls as they pertain to the transportation operations outlined above.

It should be noted that these recommendations are provided to the District to assist management in improving the District's controls relating to transportation operations. It is important to note that our observations and recommendations are directed toward improvement of the system of internal controls and should not be considered a criticism of, or reflection on, any employee of the District.

Based on our interviews and observations, our findings and recommendations are as follows:

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**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.

Finding: 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

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

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**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.

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

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**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.

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

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**Vehicle 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.

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**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.

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

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**School Buses 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.

Finding: 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.

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**CORRECTIVE ACTION PLAN**

The District is required to prepare a corrective action plan in response to any findings contained in the internal audit reports. As per Commissioner's Regulations §170.12, a corrective action plan, which has been approved by the Board, should be submitted to the State Education Department within 90 days of the receipt of a final internal audit report.

The approved corrective action plan and a copy of the respective internal audit report should be submitted using the NYSED Business Portal.