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August 2018

Ms. Patricia B. LaBarr, Superintendent of Schools
Members of the Board of the Watertown City School District
Watertown City School District
1351 Washington Street
Watertown, NY 13601

Report Number: S9-18-3

Dear Superintendent LaBarr and Members of the Board of Education:

We conducted an audit of seven school districts throughout New York State. The objective of our audit was to determine whether school districts are providing adequate oversight to ensure students' safe transportation. We included the Watertown City School District (District) in this audit. Within the scope of this audit, we examined the District's school bus transportation records for the period July 1, 2016 through June 30, 2017.¹ This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This draft report of examination letter contains our findings and recommendations specific to the District. We discussed the findings and recommendations with District officials and considered their comments, which appear in Appendix B, when preparing this report. District officials generally agreed with our recommendations and indicated they will initiate corrective action. At the completion of our audit of the seven school districts, we prepared a global report that summarizes the significant issues we identified at all of the school districts audited.

Summary of Findings

The District employs two of its own drivers but also contracts with a third-party transportation vendor and relies on them to comply with training, drug testing, safety inspections and safety drill requirements set forth by the various oversight agencies.² The District does not take an active role in monitoring compliance with statutes. It does not require the vendor to submit reports showing compliance with specific requirements and does not review the vendor's records to ensure that they are in compliance. The District also does not have a process in place for receiving, documenting or following up on complaints regarding drivers, attendants or buses.

¹ We observed District practices for driver observations and pre trip inspection on September 22, and October 12, 2017.

² The New York State Department of Motor Vehicles oversees driver requirements to be in compliance with 19-A driver certifications. The New York State Department of Transportation schedules and performs periodic bus inspections.

During our testing of the District's and vendor's records,³ we noted discrepancies that present risks that unqualified drivers transported students. Both of the District drivers and 15 of 52 (29 percent) contractual drivers were missing one or more pieces of required training. One of 54 drivers was not included on the random drug test selection list, and only one of 54 drivers was approved by the Superintendent as required. Had District officials implemented monitoring procedures over the District's and vendor's drivers, they may have detected these discrepancies.

Further, while the District maintained documentation to support the required safety drills had been conducted, the District relies on the vendor to conduct and review bus inspections and does not take an active role in monitoring them to ensure that they are being conducted as required or that buses used to transport students have passed the safety inspections.

Background and Methodology

The District is located in Jefferson County, covers approximately 29 square miles and serves approximately 3,900 students. The District's 2016-17 budgeted appropriations totaled approximately \$69.4 million. These costs are funded primarily through real property taxes. The District's total transportation budget for 2016-17 was approximately \$4.4 million. The District transports 2,688 students per year with one in-house bus and 43 contractual buses, traveling 304,463 miles per year.

The District is governed by a seven-member Board of Education (Board). The District's primary function is to provide educational services to its residents. The Assistant Superintendent for Finance is responsible for managing the District's day-to-day student transportation activities.

To complete our audit objective, we reviewed student transportation records relative to bus driver qualifications, school bus inspections and bus safety drills. We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). More information on the standards and the methodology used in performing this audit are included in Appendix C of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Audit Results

The District contracts with one vendor to provide transportation to its students. In addition, the District uses one of its own buses, and employs two drivers, to transport students to medical clinics or other irregular transportation needs.⁴ The District included in its contract that the vendor comply with applicable regulations. As such, the District does not participate in the hiring and monitoring of the vendor's drivers. Rather, it relies on the controls established by the vendor and various State agencies to ensure compliance. Further, the District does not have a process in place for receiving, documenting or following up on complaints regarding drivers, attendants or buses.

The District is ultimately responsible for ensuring students' safe transportation and that transportation is in compliance with required standards. This should include monitoring contracts for student transportation to ensure that students are transported to and from school and activities by contracted vendors that comply with all regulations regarding driver qualifications, bus safety requirements, student safety drills and periodic training. While there are oversight agencies which evaluate certain aspects of the requirements, these are not all inclusive. The reliance on vendors and oversight agencies can result in

³ These include driver files (personal, SED and 19-A files), 19-A rosters and drug testing rosters.

⁴ This includes transportation between District buildings.

areas being overlooked if they are not detected by either party. District involvement could provide added assurance that all areas are being addressed, including those that are not directly overseen by an outside agency.

Driver Qualifications

To operate a school bus to transport students in New York State, a driver must meet all of the State's laws. School bus driver regulations are established by the New York State Department of Motor Vehicles (DMV), State Education Department (SED) and the Federal Department of Transportation (DOT). The requirements encompass both pre-employment and ongoing requirements. The District Superintendent (Superintendent) is responsible for approving, in writing, all school bus drivers, both District and contractor, regular and substitute.⁵ This provides an opportunity for an annual review of individuals prior to the start of the school year and addressing any known issues.

Bus driver employers, either school districts or transportation contractors, are expected to arrange for the medical examination and driver tests, and ensure they comply with all requirements contained in Article 19 of the Vehicle and Traffic Law before they are allowed to drive.⁶ DMV requires that each school bus driver possess a valid commercial driver license⁷ in the class appropriate for the type of vehicle that the driver will operate. Bus drivers must comply with Article 19-A requirements including: completion of pre-employment and annual medical examinations and any required follow-ups, submission of pre-employment and annual driver license abstracts, submission of fingerprints for a New York State Department of Criminal Justice System and Federal Bureau of Investigations criminal history review, completion of annual defensive driving observations, completion of biennial road tests and completion of biennial oral/written tests.⁸

The driver is also responsible for reporting accidents and convictions for traffic infractions to employers within five working days. A driver license suspension, revocation or withdrawal or misdemeanor/felony conviction must be reported to the employer by the end of the business day following the day the driver received it. Further, there are requirements for bus drivers for passing drug and alcohol tests through pre-employment testing, random testing and post-accident testing. Drug and alcohol training must be provided prior to transporting students.

A total of 54⁹ drivers transport District students. Although the Superintendent is required to annually approve all bus drivers that transport District students, only one of the two in-house drivers was approved. None of the 52 contractual drivers who transported children to and from school and school activities were approved. Failure to annually approve drivers creates a risk that unqualified drivers could transport children and any known issues regarding a driver may not be considered in evaluating the driver's fitness.

Drug and alcohol testing was conducted on a random basis by a third-party entity.¹⁰ We reviewed random drug/alcohol testing conducted on 33 drivers and found negative results for all tests. Further, we reviewed lists provided to drug testing companies to determine whether 53 drivers were included in the population for random testing. One driver was not on these lists. District officials do not review the testing list to ensure all drivers are included on it. Rather, they rely on the vendor. The vendor has not established a practice to review and compare with active drivers. Inadequate monitoring procedures increases the risk that an impaired driver might transport District students.

⁵ SED Pupil Transportation Safety Guidance Manual. This includes bus drivers hired during the school year.

⁶ Details of requirements for bus drivers are outlined in Appendix A.

⁷ This must also include an "S" endorsement to qualify to drive a school bus.

⁸ The Behind the Wheel road test and written/oral exam must be conducted by an Article 19-A Certified Examiner.

⁹ There are two District drivers and 52 vendor drivers.

¹⁰ Federal guidelines establish random sample selection methodology. Independent companies apply these guidelines to generate driver testing selections.

Driver requirements also include trainings upon hiring and annual refresher training courses, which are typically held at BOCES or the bus vendor location. Both of the District drivers and 15 of 52 (29 percent) contractual drivers were missing one or more pieces of required training. Any oversight in training could result in drivers being unaware of requirements, safety details and/or best practices. These trainings are conducted and retained by the vendor, with no oversight from the District. District oversight may have detected these missing trainings.

Inspections

Buses used to transport District students are subject to New York State DOT (NYSDOT) inspection and should pass inspection at any time.¹¹ Each bus is required to be inspected by NYSDOT every six months. The inspection program is in place to verify that the vehicle is maintained in a safe operating condition. A NYSDOT inspector maintains an inventory of buses operated by all student transportation providers and schedules inspections in advance based on inspection due dates associated with each bus in the inventory. While these inspections are scheduled and conducted by NYSDOT, the District should be ensuring that they are completed as required as part of the contractual obligations and that buses used to transport District students are in compliance with safety requirements.

We reviewed the inspections completed for all District and vendor buses. All required six-month inspections were scheduled and conducted by NYSDOT. However, there were no periodic reports provided to the District regarding the fleet's safety status. The District's lack of oversight could result in inspections being overlooked and not occurring, posing a potential safety risk to the students being transported.

Buses should also have daily pre-trip inspections conducted prior to each run, whereby the driver indicates that they have observed various aspects of the bus and that all is in proper working order. These inspections should be documented and retained for review. According to guidance from SED, the inspections should be reviewed by the head mechanic or designated individual on a daily basis. All buses, including the District's buses, are inspected at the vendor's garage. However, the District uses a manual records system, and the vendor uses an electronic inspection system. The vendor's head mechanic told us he reviews the vendor's electronic inspection records daily but there is no documentation to support this. Additionally, the head mechanic told us he does not review the District's pre-trip inspection manual records and relies on the District's driver to verbally inform him of any bus defects. He also stated there have been times when the District driver informed him of a defect, the defect was subsequently repaired but the defect/repair was never recorded. Lastly, according to the head mechanic, NYSDOT reviews the District vehicles' daily pre-trip inspection manual reports every six months when NYSDOT conducts vehicle inspections. However, there is no documentation to support the NYSDOT review of those reports. Therefore, we cannot be certain that they occurred.

The vendor's electronic system notifies their mechanics of any defects noted during the daily inspections, while the District's manual records rely on the drivers notifying the mechanic. The District relies on the vendor to conduct and review both District and vendor inspections and does not take an active role in monitoring them to ensure that they are being conducted as required. The District's lack of monitoring could potentially result in the required inspections not being conducted, which could result in hazardous issues not being identified on the buses in a timely manner.

¹¹ NYSDOT Motor Carrier Safety Bureau Bus Safety Section, NYSDOT Standard School Bus Safety Inspection (Includes Revisions through October 28, 2002), developed and written by the Bus Safety Program Advisory Committee. See Appendix A for additional details.

Bus Safety Drills

New York State Education Law requires that students participate in safety drills on buses a minimum of three times a year. The specifics to be addressed during each drill vary throughout the year.¹² District officials are required to annually certify to SED that these bus safety drills are occurring. Some districts and motor carriers conduct these drills during the course of the school day to ensure that all students are given the opportunity to participate, including walkers and parent drop-off students. This ensures that they have been educated on the proper procedures in the event that they are riding the bus for a field trip or a sports activity.

The District cooperates with the transportation vendor to complete the required drills, which are conducted by and documented at each school, for all students. We reviewed support for the 24 drills that should have occurred during the school year and found that the District maintained documentation to support all required drills were conducted, and that school officials observed each of the drills.

Complaint Logs

SED guidance¹³ identifies best practice measures pertaining to the logging, investigation and following up of complaints made by citizens, parents and employees with regard to drivers, monitors, attendants, bus stops or any other safety concerns. These complaints and the investigation and follow-up should all be documented in writing. Complaint logs can help identify potential safety issues, training needs or disciplinary problems among both staff and students.

We found that although the District manually records complaints received by the District, complaints received by the vendor are not consistently recorded. The District has not implemented practices to ensure that all complaints received by the District and/or the vendor are consistently recorded, researched and appropriately remedied. Such a practice can assist District administrators in identifying potential safety issues among staff, vendors, equipment and students.

Recommendations

1. The Superintendent should annually approve all drivers that transport District students, including contracted transportation vendor drivers.
2. District officials should take an active role in overseeing their own transportation department and contracted vendor's activities and their compliance with requirements. This should include ensuring that:
 - a. All drivers are included on the random drug and alcohol testing list.
 - b. All drivers meet the minimum training requirements to transport District students.
 - c. All buses have been properly inspected by NYSDOT and that pre-trip bus inspections are conducted, reviewed timely and adequately documented.
3. District officials and the vendor should establish procedures for the intake, documentation and resolution of complaints.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and forwarded to our office within 90 days. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more

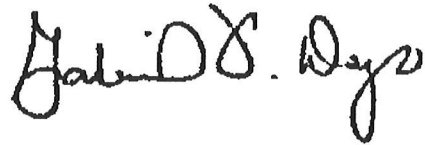
¹² See Appendix A for details regarding drills.

¹³ See Appendix A for details on SED guidance regarding complaint logs.

information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

We thank the officials and staff of the Watertown City School District for the courtesies and cooperation extended to our auditors during this audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Gabriel F. Deyo". The signature is written in a cursive, flowing style with a large initial "G" and a distinct "Deyo" at the end.

Gabriel F. Deyo
Deputy Comptroller

APPENDIX A

SCHOOL BUS SAFETY AUDIT CRITERIA

Minimum standards for school bus safety promulgated by law and regulations established by New York State Department of Motor Vehicles, New York State Department of Transportation and New York State Department of Education are provided, in part, as follows: (Note: laws and regulations are cited following each criteria listed.)

Criteria Regarding General Requirements

- Responsibility for the transportation program rests with the school district and the superintendent of schools. **SED Regulation 8 NYCRR 156.3 b1; Education Law 3624**
- All drivers (including contract drivers, substitutes and drivers who begin employment during the course of the year) are approved in writing by the superintendent of schools or designee/agent. **SED Regulation 8 NYCRR 156.3 b1; Education Law 3624**
- The annual 19A Affidavit of Compliance (school district and contractors) was filed with DMV by July 1 last year. **DMV Regulation 15 NYCRR 6.9**
- A trained supervisor is present to monitor drivers for possible drug or alcohol use as they go on duty in the morning and afternoon. **49 CFR 382.307**

Criteria Regarding Driver Requirements

- Only drivers who have the appropriate license for the vehicle being operated and who have complied with DMV and SED Regulations are permitted to drive students to and from home on regularly scheduled routes. **SED Regulation 8 NYCRR 156.3 b4**
- All school bus drivers are at least 21 years old. **SED Regulation 8 NYCRR 156.3b2 and c2**
- All new drivers pass a drug test prior to transporting students. The final test result is received before the driver transports students. **49 CFR 382.301**
- All drivers, including substitutes and part-time drivers, are in a random drug and alcohol testing pool. **49 CFR 382.305**
- All school bus drivers receive a physical exam within each 13-month period. **SED Regulation 8 NYCRR 156.3 b3ii**
- Defensive driving performance reviews are conducted while drivers are operating the bus with passengers. **DMV Regulation 15 NYCRR 6.8c**
- Defensive driving performance reviews are discussed with drivers. **DMV Form DS-873**
- All drivers in the fleet have passed the SED physical performance test within the past two years. **SED Regulation 8 NYCRR 156.3 b3iii**
- Three personal references are checked for all prospective drivers and are maintained in the driver files. **SED Regulation 8 NYCRR 156.3 b6**

- All school bus drivers in the fleet (including substitutes, part-time drivers and mechanics and office staff who drive occasionally) receive at least two two-hour school bus safety refresher programs annually. **SED Regulation 8 NYCRR 156.3 b3iii**
- All school bus drivers have completed SED's Basic Course within their first 365 days of employment as a school bus driver in New York State. **SED Regulation 8 NYCRR 156.3 b5ii**

Criteria Regarding Vehicles and Vehicle Maintenance

- All vehicles used to transport students to and from school, except for vehicles owned by parents contracted to transport their own children, are approved and inspected by NYS DOT. **DOT Regulation 17 NYCRR 721.3; see Education Law 3623**
- Drivers conduct thorough post-trip inspections for children, items left on board or mechanical defects at the end of each route. **SED Regulation 8 NYCRR 156.3 e4; DOT Regulation 17 NYCRR 721.3E**
- Drivers conduct thorough pre-trip inspections on each bus they drive every day. **17 NYCRR 721.3D; 49 CFR 392.7-8)**

Criteria Regarding School Bus Safety Drills

- A minimum of three bus drills are held each year, with the first conducted during the first seven days. All students, not just those who ride buses daily, receive the drills. Students attending non-public schools also receive the drills. Drills cover all required topics, including emergency evacuation, safe boarding and exiting, weather hazards, bus behavior and bus rules, and seat belts. **Education Law 3623; SED Regulation 8 NYCRR 156.3 f-g:**
 - (1) The drills on school buses required by section 3623 of Education Law shall include practice and instruction in the location, use and operation of the emergency door, fire extinguishers, first-aid equipment and windows as a means of escape in case of fire or accident. Drills shall also include instruction in safe boarding and exiting procedures with specific emphasis on when and how to approach, board, disembark and move away from the bus after disembarking. Each drill shall include specific instructions for pupils to advance at least 10 feet in front of the bus before crossing the highway after disembarking. Each drill shall emphasize specific hazards encountered by children during snow, ice, rain and other inclement weather, including but not necessarily limited to poor driver visibility, reduced vehicular control and reduced hearing. All such drills shall include instruction in the importance of orderly conduct by all school bus passengers with specific emphasis given to student discipline rules and regulations promulgated by each board of education. Such instruction and the conduct of the drills shall be given by a member or members of the teaching or pupil transportation staff. Pupils attending public and nonpublic schools who do not participate in the drills held pursuant to this paragraph shall also be provided drills on school buses, or as an alternative, shall be provided classroom instruction covering the content of such drills.(2) A minimum of three such drills shall be held on each school bus during the school year, the first to be conducted during the first seven days of school, the second between November 1 and December 31 and the third between March 1 and April 30. (3) No drills shall be conducted when buses are on routes. (4) The school authorities shall certify on the annual report to the State Education Department that their district has complied with this subdivision.

Criteria Regarding Complaint Logs

- New York State Education Department 2006 Edition / Round Two Guidance Manual

I.F.12. Complaints - investigation. All citizen, parent, or employee complaints about a driver, monitor, attendant, bus stop or any other safety concern should be objectively and professionally investigated. (Best practice)

I.F.13. Complaints - log. All complaints are logged and the results of the investigations are documented in writing. (Best practice)

I.F.14. Complaints - follow-up. The Transportation Supervisor, Terminal Manager, or Head Mechanic will explain the results of all complaint investigations with the employees involved, and follow up with the individuals who complained. Prompt follow-up to all complaints is a sign of professional management.

(Recommendation - see SED Safe Routes/Safe Stops, 1992, p. 23)

APPENDIX B

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.

WATERTOWN CITY SCHOOL DISTRICT

PATRICIA B. LABARR
Superintendent of Schools

STACEY J. EGER
Assistant Superintendent for Instruction

JASON R. C. RING
Assistant Superintendent for Personnel

DALE M. MORROW
Business Manager

JENNA J. RITZ
Treasurer

SCHWERZMANN & WISE, P.C.
School Attorneys



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JO-ANN M. NEVIN
District Clerk

July 19, 2018

Ms. Ann Singer, Chief Examiner
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, NY 13901-4417

Dear Ms. Singer,

Please see the attached response in regards to the Draft Audit Report S9-18-3 (Oversight of Student Transportation) for the Watertown City School District. Feel free to contact me if you need further clarification to any of the responses.

Sincerely,

A handwritten signature in cursive script that reads "Patricia B. LaBarr".

Patricia LaBarr
Superintendent of Schools

Management's Response to Report S9-18-3 (Oversight of Student Transportation)

Observation 1 Driver Qualification: Although the Superintendent is required to annually approve all bus drivers that transport District students, only one in 53 of the drivers who transported children to and from school and activities was approved.

Recommendation: The Superintendent should annually approve all drivers that transport District students including contracted transportation vendor drivers.

Management's Response: The Superintendent will annually approve all drivers that transport District students, including contracted transportation vendor drivers. As of July 1, 2018, the District has a new contract and student transportation provider in First Student. Per the new contract, First Student must submit to the school district no later than one week prior to the first week of school for the contracts, a list of the names and addresses of all regular and substitute drivers (including mechanics as drivers, clerical personnel as drivers, the Contract/Terminal Manager, any Assistant Terminal Manager, and any dispatcher as driver) and all regular and substitute attendants employed to provide the required services. In addition, said list shall be updated by the Contractor by adding or deleting such information regarding any such driver hired or terminated after that date and time such hiring or termination takes place. Information on temporary drivers from other Contractor locations must be provided to the District prior to providing services to the District. The Assistant Superintendent for Personnel and Transportation will monitor driver/attendant lists and will be meeting bi-weekly with the Contract Manager and any such notifications of new drivers will be relayed to the Superintendent for approval.

Observation 2 General Oversight: The District does not take an active role in monitoring compliance with statutes.

Recommendation: District officials should take an active role in overseeing their own transportation department and contracted vendor's activities and their compliance with requirements. This should include ensuring that:

- a. All drivers are included on the random drug and alcohol testing list.
- b. All drivers meet the minimum training requirements to transport District students.
- c. All buses have been properly inspected by NYDOST and that pre-trip bus inspections are conducted, reviewed timely and adequately documented.

Management's Response: As of July 1, 2018, the District has a new contract and student transportation provider in First Student. Per the new contract, First Student must comply solely at its own expense with Federal provisions for drug and alcohol testing and be responsible for any fines thereto, and that it will comply with the Drug and Alcohol Testing Policy of the Watertown City School District. The Assistant Superintendent for Personnel and Transportation will monitor the testing list and incorporate the review of it during bi-weekly meetings with the Contract Manager. Per the new contract, First Student must have all drivers reviewed by the Contractor's Article 19-A Examiner at the contractor's expense after thirty (30) operating days of initial employment. Reports must be filed with the District, at least quarterly, on all 19-A reviews. Also per the new contract, the District reserves the right to review the

Article 19-A file and other records showing conformance with State regulations for each driver in service to the school district. The Assistant Superintendent for Personnel and Transportation will monitor to ensure compliance with the required quarterly reports and will implement a random schedule to inspect the contractor's 19-A file at minimum four times a year. Per the new contract, no later than 30 days from receipt but not later than August 15th, of each year of the contract, First Student shall submit to the District the then current copy of its New York State Department of Transportation (DOT) Bus Inspection System Operator Profile for the terminal(s) from which it is operating this contract. In addition to any accompanying correspondence from the Department of Transportation, the copy shall be of the State's reporting period April 1st to March 31st, and show the Defect Summary, the Preventative Codes Summary, and the Inspection Summary as well as any other Summary Reports that the Department of Transportation may provide in the future. The District reserves the right to request periodically that First Student provide more current profiles if the current profile is not satisfactory to the Watertown City School District. The District also reserves the right to request current and past Department of Transportation MC300 inspection report forms for vehicles in service to the Watertown City School District. Profiles that are not acceptable can subject the contractor to a requirement for a corrective action plan, non-performance damages, or cancellation of the contract are those that have an Out-of-Service (OOS) rate of 10.1% or higher (Passing Rate of 89.9% or lower). The Assistant Superintendent for Personnel and Transportation will monitor and review inspection reports as allowed by contract to ensure compliance. In regards to the District owned bus, all pre-trip inspections, defects reported, confirmation of defect repair and NYSDOT inspection reports will be manually recorded, reviewed and filed quarterly for compliance by the Assistant Superintendent for Personnel and Transportation.

Observation 3: The District has not implemented practices to ensure that all complaints received by the District and/or the vendor are consistently recorded, researched, and appropriately remedied.

Recommendation: District officials and the vendor should establish procedures for the intake, documentation and resolution of complaints.

Management's Response: The District will work with First Student to either implement a shared document such as a [REDACTED] that both the District and First Student officials can access in order to record and track complaints, including documentation of the resolution for each OR will review First Student's complaint logs for compliance in addition to implementing the District's complaint log. The Assistant Superintendent for Personnel and Transportation will implement and monitor for compliance with both First Student and District transportation officials.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, our audit procedures included the following:

- We interviewed District officials to gain an understanding of the District's policies and procedures relating to student transportation.
- We reviewed District contracts awarded to the vendor charged with providing student transportation in compliance with New York State Department of Transportation (DOT), New York State Department of Motor Vehicles (DMV) and New York State Department of Education (SED) regulations.
- We interviewed the District transportation vendor's staff to gain an understanding of their procedures implemented to document compliance with DOT, DMV and SED regulations.
- We reviewed the following District transportation vendor's records to verify compliance with regulations:
 - Article 19-A Bus Driver Application
 - Final Qualification Notice
 - Abstract of Driving Record
 - Carrier's Annual Review of Employee's Driving Record under Article 19-A
 - Report on Annual Defensive Driving Performance under Article 19-A
 - Medical Examination Report Form
 - SED School Bus Driver Physical Performance Test
 - Bus Driver Character Reference
 - Carrier's Driver Refresher Course Training Sign-in Sheets
 - Random Drug Test and results
 - Certificate of School Bus Driver Training
 - Medical Examination Report of Driver under Article 19-A
 - Article 19-A Biennial Behind the Wheel Road Test
 - Article 19-A Oral/Written Examination Results
 - Report of Article 19-A Record Review
 - School Bus Safety Drill Compliance Forms
 - DOT Passenger and Freight Safety Division Bus Safety Inspection Program
 - Article 19-A Motor Carrier Annual Statistical Report
 - Article 19-A Annual Affidavit of Compliance
 - DOT Bus Inspection System Operator Profile.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.