USOE Pupil Transportation Audit Process

Before School Year:

LEAs turn in their routes

USOE performs the following analytical review to assess risks:

1) Comparison to prior year data
2) Review LEA reports of significant changes or new routes
3) Review benchmarks based on miles/minutes

Identify Outliers:

a. Buses travelling 80 mph/15 mph
b. Routes that do not match school day patterns
c. Routes that do not fit urban/rural locations
d. Eligible/ineligible stops

Annually, the USOE audits and adjusts projected miles
Audit identified analytical variances
Cyclical audits performed on LEAs

The route information provides a baseline for reasonableness and sets USOE expectations

End of School Year:

In November, LEAs submit the following reports to the USOE:

1) Bus fleet reports
2) Odometer readings
3) Total minutes driven
4) Activity and field trip reports

USOE performs the following:

1) Statistical reports are compared with prior year data to identify outliers.
2) Projected routes (expectations) are compared to actual results.
3) Non To/From miles are subtracted from reimbursable miles.

USOE Audits:

a. Odometer reports
b. Activity and field trip reports
c. Variances in statistical analysis
d. LEAs on a cycle

What costs do we use in the To/From formula?

Actual costs for miles and minutes are determined based on audited financials and AFR’s. A statewide average cost is calculated and used in the To/From formula.

What miles do we use in the To/From formula?

Initial Routes Over Projected = LEAs capped to actual possible miles as adjusted by USOE

Initial Routes Under Projected = Actual possible miles are allowed within an acceptable variance