

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

Triggers Audits
by USOE

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

Triggers Audits
by USOE

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