

APPENDIX C

OSC COMMENTS ON THE DISTRICT OFFICIALS' RESPONSE

Note 1

We amended the report to remove the finding and corresponding recommendation due to the timeframe during which the drivers identified were hired.

Note 2

SED guidance indicates that pre-trip inspections should be reviewed by mechanics on a daily basis.

APPENDIX D

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 interviewed District transportation staff to gain an understanding of their procedures implemented to document compliance with DOT, DMV and SED regulations.
- We reviewed the following District transportation 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.