

**WARWICK VALLEY CENTRAL SCHOOL DISTRICT
INDEPENDENT INTERNAL AUDIT REPORT
INTERNAL CONTROLS OVER
TRANSPORTATION DEPARTMENT
COMPLAINCE
2020**

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INDEPENDENT INTERNAL AUDIT REPORT
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2019**

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
RELATED TO INTERNAL CONTROLS

To the Board of Education of the
Warwick Valley Central School District
225 West Street
Warwick, New York

We have performed the procedures enumerated below, which were agreed to by the Board of Education of the Warwick Valley Central School District, on the internal controls over Transportation Department compliance of Warwick Valley Central School District for the year ended June 30, 2020. The Warwick Valley Central School District's management is responsible for the internal controls for the District. The sufficiency of the procedures is solely the responsibility of the management of the Warwick Valley Central School District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

PROCEDURES AND FINDINGS

Procedure 1

We interviewed the Assistant Superintendent for Business, the Treasurer and the Transportation Director to understand the internal controls and District policies and procedures relating to the compliance of the bus drivers.

Background

The District hires their own employees for the bus driver positions. The Transportation Department must follow stringent rules and regulations when hiring and retaining bus drivers. The Department must follow the rules and regulations from the New York State and the Federal Department of Education, New York Department of Transportation and New York State Department of Motor Vehicles (DMV). The Department is required to maintain documentation on each of the requirements and employee files for each bus driver.

The District uses a computer software program that tracks the bus routes and helps track the bus drivers' data. The program is used to keep track of all required training, required medical examinations and any other requirements. The program gives reminders of when the bus drivers need new medical examinations, training and etc. The Department maintains a personnel folder with the required documents at the Transportation Department office.

Procedure 2

We selected twenty employees to verify there was documentation of the driver qualifications. We then located each of the following required documentation in the employee's file:

1. Article 19-A Bus Driver Application
2. Medical Examination Report of Driver under Article 19-A
3. Carrier's Annual Review of Employee's Driving Record under Article 19-A
4. Report on Annual Defensive Driving Performance under Article 19-A
5. Article 19-A Biennial Behind the Wheel Road Test
6. Article 19-A Oral/Written Examination Results
7. Report of Article 19-A Record Review
8. Valid New York State Driver's license designating "S" for a passenger bus license or equivalent state license.
9. A Final Qualification Notice from NYS Department of Motor Vehicles
10. Abstract of Driving Record from NY and the state of the issued driver's license.
11. Medical Examination Report Form
12. Certificate of School Bus Driver Training
13. SED School Bus Driver Physical Performance
14. Bus Driver Character Reference

Findings

We noted the original Abstract of Driving record, which should be collected at the date of hire was missing for all employees. We also noted the following exceptions:

Employee	Annual Carrier's Review of Employees' Driving Record	Report on Annual Defensive Driving Performance under Article 19-A	Article 19-A Biennial Behind the Wheel Road Test	Annual abstract of Driving Record	Certificate of School Bus Driver Training	SED School Bus Driver Physical Performance
A	Missing Employee Signature		Unavailable	New York Available New Jersey Unavailable		
B			Unavailable			
C					Unavailable	
D					Unavailable	
E					Unavailable	
F		Unavailable	Unavailable			
G						Unavailable
H						Unavailable
Total Exceptions	1	1	3	1	3	2

Procedure 3

We verified the District Transportation Department was in compliance and had the following reports:

Report	Compliance
Carrier's Driver Refresher Course Training Sign-in Sheets	The drivers are required to have the main training course within one year from the date of service.
Random Drug Test and Results	The District uses an outside vendor to perform the DOT Physicals and Drug and Alcohol Testing services. The vendor provides reporting to the Director of Transportation.
School Bus Safety Drill Compliance forms	The District bus drivers must inspect the bus before and after the morning and afternoon runs. The form must be submitted to the Head Mechanic each day. If there are any problems, it is noted on the form and must be fixed before the next run. The Head Mechanic keeps these forms for each bus on file in the Bus Garage.
NYS Bus Inspection System Operator Profile	The Head Mechanic maintains records of all the inspections for the profile.
DOT Passenger and Freight Safety Division Bus Safety Inspection Program	The Head Mechanic maintains records for all the DOT inspections
Article 19-A Annual Affidavit of Compliance	The Director provided the copy of the Article 19-A Annual Affidavit of Compliance.


Findings

No exceptions noted as a result of these procedures.

We would like to thank all of the staff that assisted us during our engagement.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on the internal controls over the Transportation Department. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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


Mongaup Valley, New York
May 19, 2020