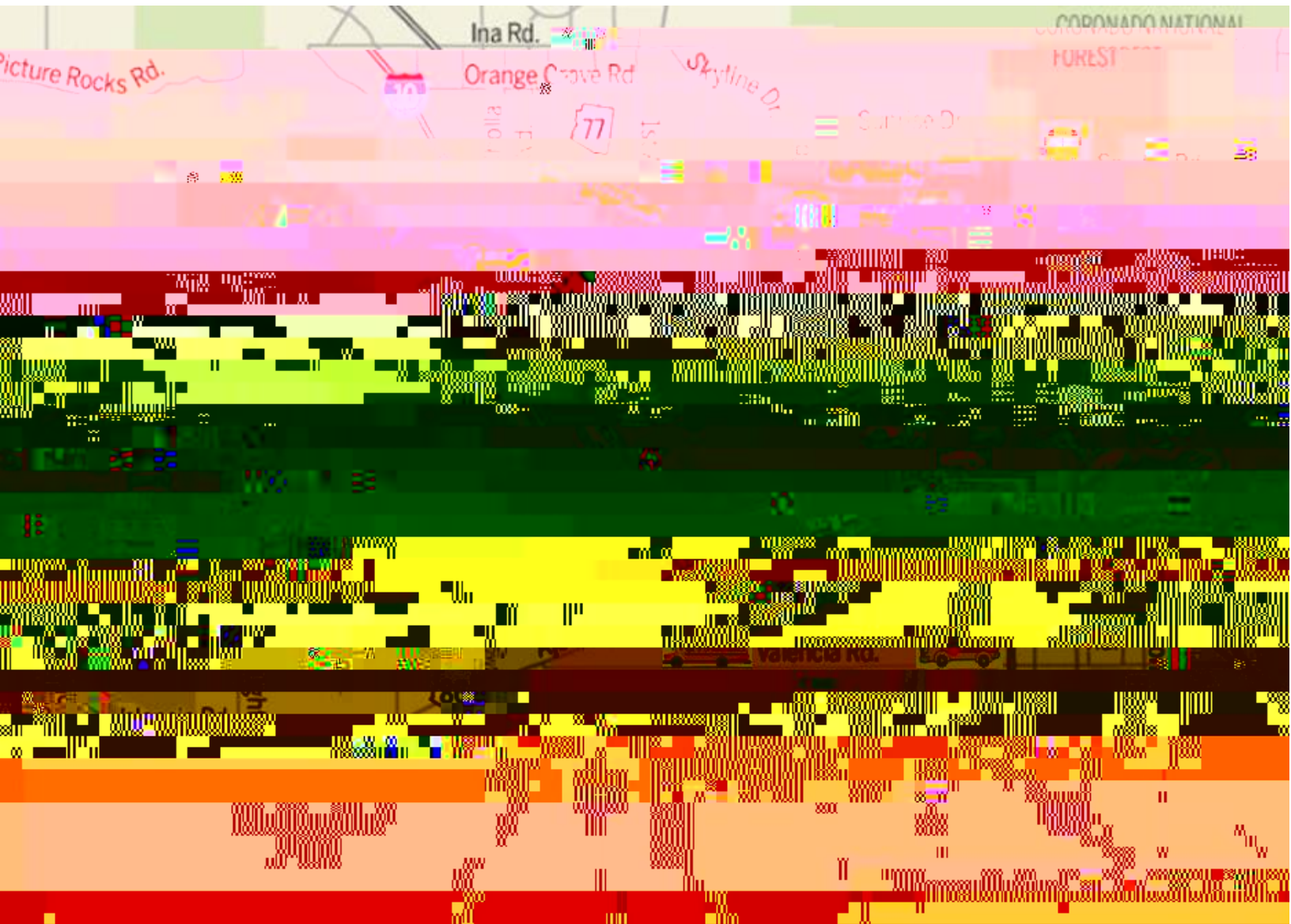




Office of Internal Audit
June 28, 2022



EXECUTIVE SUMMARY

The Office of Internal Audit (OIA) has completed the compliance internal audit of the Transportation Department (TD) of the

BACKGROUND

Tucson Unified School District (District) Transportation department (TD) mission, as stated in the introduction section of their Transportation Employee Manual is to provide safe and efficient transportation service for the students, parents and staff of the District.

The TD department has three sites, strategically located in the East, West, and Central part of the city; all have designated buses and routes to best serve the community. Each site has a large, fenced parking lot, a fueling station, and mechanic shop, a dispatch staff, supervisors, and a site manager. Routing manager and executive administration are located at the central site. The training program for bus driver certification is conducted at the West site.

Our mission is to provide safe and efficient transportation services.

We provide the safest mode of transportation to and from school for over 20,000 Tucson students.

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The above listed items contain overlapping content that covers basic topics such as introducing new drivers to the District, to more complex procedures such as the requirements to properly attend to the needs of an exceptional education students.

STATEMENT OF AUDITING STANDARDS

The TD is required to follow several governing standards, including but not limited to District polices, union agreements, state laws, and federal regulations, such as: the Arizona Department of Education, Arizona Public Safety, Arizona School Bus Minimum Standards, Arizona Department of Transportation (ADOT), applicable Arizona Revised Statutes (ARS), Arizona Administrative Code (AAC) by the State Board of Education, Federal Motor Carrier Safety Regulations (FMCSR). Federal Commercial Driver License Regulations (49 CFR), Memorandum of Understanding (MOU) for Blue Collar Employees Agreement with AFSCME.

5. Where written standards were used as the criteria for this audit. Acceptable business standards, also known as common practices, were used as the measuring criteria for activities in which no direct and/or specific written standards were found.

Audit Due Professional Care and Inherent Risk

Audits are designed to add value; this can be done with participation and collaboration from all levels of management.

- 8- Observing sites for safeguarding of assets.
- 9- Reviewing activities for due diligence and stewardship of assets.
- 10- Verifying filing records, content, requirements, and retention timelines.

AUDIT SCOPE, METHODOLOGY,

AFSCME Agreement -TUSD Memorandum of Understanding for Blue Collar Employees-
Updated June 23, 2020, and the District Policy -EEB-R1.

Cause: Inconsistencies between referencing items may be caused by different factors, such as different employees and sites updating certain items, lack of communication and/or sharing of updates, not recording, and tracking changes performed on individual manuals and guides.

RECOMMENDATIONS:

- Ensure all existing items contain consistent, accurate, and relevant content.

Explore the advantage of working with Technology Services to create and maintain an

Incomplete, incorrect, or partially filled forms.

- i. Random sheets were shown, by the staff, to illustrate the poorly filled forms; some were missing required initials, some had semi-filled bubbles, and/or were missing dates.

Forms were misplaced, lost, or submitted past the deadline.

Time consuming in tracking bus drivers to correct, update, and fill missing information.

- i. Sometimes verifications and corrections were not able to be done in a timely manner; this has resulted in forms being altered, modified, and/or reconstructed.

Cause: Worksheets are not being reviewed and verified at the time they are being submitted by the bus drivers.

Time allocation and limitations; bus drivers either do not, or are not, taking the necessary time to properly fill these worksheets between, during, or after their routes.

Recommendation:

- Establish a process to perform verification of worksheets when received.
- Reemphasize the importance of properly filled sheets.

Managements Responses and Commitments:

- o Transportation is working during summer 2022 to implement an electronic system via tablets installed on our busses to provide proper accounting of students, general and exceptional education status. This program is being tested during the month of June 2022 during summer school to provide further knowledge of challenges and successes during the testing phase. Transportation will provide training of all drivers and monitors at the start of school in-service scheduled on July 27, 2022 to provide consistent training and information and receive feedback from drivers and monitors during the implementation of this new electronic process.

COMMERCIAL DRIVER LICENSE (CDL) AND TRAINING DOCUMENTS

Condition: Variances in the content of Commercial Driver License folders and marginal documentation of training records.

Criteria: R13-13-102. Certification of School Bus Drivers -A1 L- Delineates the lengthy list of processes and requirements for obtaining, retaining, and renewing a CDLs.

Refer to: Title 17. Transportation: (2) The employer shall maintain records of testing required (or editions), published at the U.S. Government Printing Office, Superintendent of Documents.

Effect: CDL records are maintained by the TD administration office at the central site.

Ten randomly selected CDL folders were reviewed; the following were discovered:

- a. 5 contained additional documents not relevant to their CDL training.
- b. 3 did not contain records of continuing training.
- c. 1 was a new driver -site did not inform admin. of changed role- from monitor to driver.
- d. 2 had expired physical performance test with no updated copy.
- e. No individual folders were found containing a complete set of their training records.

- i. The training site does not maintain training records for its trainees.
- ii. Individual sites do not maintain records of bus driver's training.

Not maintaining consistency of records increases the possibility of documents being misplaced; this could result in penalties from the Department of Public Safety.

Cause: The training program for bus drivers was not systematically planned, it was given as a duty to the West site Manager. Howev

- a. Seven out of ten forms/Agreements were missing a signature of a district employee.
- b. Four out of the ten records were marked as having both documents, but the hyperlink only had one, the Agreement, but no W-

7. MAINTENANCE AND ORGANIZATION OF SITE FOLDERS

Condition: There was not uniformity in content amongst the site-maintained folders.

Criteria: District Policy EEED -Business Transportation Records and Reports- Records and reports will be maintained as mandated by law or rules and as may be necessary to carry out transportation goals and objectives. The records shall be available for inspection by the

Effect: Folders and their content varied from site to site; thirty folders were randomly selected and reviewed the following were found:

- a. 16 folders contained expired items with no updated replacement documents.
- b. 18 had mixed content, from their training practice exams to unspecified sticky notes.
- c. 4 had content that should only be in their human resources folder.
- d. 2 had sensitive information written next to their name on the tile of the folder.
- e. 6 had unnecessary copies and duplicate of outdated items.
- f. 5 folders contained documents dating back to 1992.
- g. 11 did not contain verification of continuous training.
- h. 7 contained outdated physical performance tests.
- i. 1 folder contained miss-filed items that belong to a former employee.
- j. 3 folders were not able to be located during the review.
- k. Folders for active and inactive employees were mix

Effect: During site visitations the following were observed:

Buses Conditions:

Three bus drivers out of six were observed parking and exiting the bus without performing the "walk around"

- a. An incident was observed on a video presented by School Safety, in which

Some of the sites had:

A designated team of bus drivers cleaning and disinfecting buses after each trip, versus each individual driver having to clean and disinfect their bus after each trip.

Not all sites keep spare buses cleaned, maintained, and ready for use.

Buses have their main entrance doors closed when not in use, versus other sites had the main doors of the buses left open.

Clean and obstacle free parking lots, versus parking lots with miss-allocated and potentially hazardous items.

New buses are not driven until all equipment (i.e., Global Positioning System (GPS) and tablets) are installed, versus sites in which new buses are driven prior to these items being installed.

Cause: Management has not ensured all sites follow a uniform operating practice.

Recommendation:

- Establish and implement consistent operating practices between sites.

Managements Responses and Commitments:

- o [Transportation Facility locations. Anticipated completion date: December 2022](#)

FIELD TRIPS

Condition: Deviation from disclosure form and undisclosed trip cancellation fees.

Criteria: Student Travel / Field Trip Authorization Checklist -FT1000A In County Student Travel/Field Trip Authorization - , reads, "If a student is required to travel, this form should be forward to the Transportation Department after your trip is scheduled." 12

Effect: During site visitations, two last minute trips were scheduled, by two different sites by the routing department. Both requests required swift accommodations to ensure students did not miss out on the anticipated activities due to their sites inadequate planning.

Accommodating and scheduling last minute trips results in non-compliance with policy.

Performing last minute accommodations is conducive to repeated behavior from the same and/or other sites.

Sites were being verbally informed of a \$75.00 trip cancellation fee if the scheduled trip was cancelled at the last minute; however, the fee was not disclosed on the trip scheduling application.

Note: As of the date of this audit report, both, the trip cancellation fee, and clarification of the policy have been entered and are displayed in the trip scheduling application.

Cause: Permissible practices that enable sites to overcome their lack of planning and due diligence.

Recommendation:

- Adhere to policy.

Managements Responses and Commitments:

- o Disclosure inserted within Trip Tracker scheduling application that lists the following information on the home page:

- o

11. RECORD RETENTION

Condition: The department maintains multiple documents that deviate from applicable criteria.

Criteria: General Records Retention Schedule Issued to: All State and Local Agencies
 The Arizona State Library, Archives and Public Records has the authority to set retention periods, including the sole authority to modify, extend or decrease records retention periods. The retention periods listed herein are the required time records must be retained. Records should be promptly and orderly disposed of at the end of their retention period. Keeping records long than the retention period poses financial, legal, audit and investigative risk to the Agency. These risks need to be considered by State and Local Agencies when there is a compelling need to retain records for a longer period of time than approved retention period. Records required for ongoing or foreseeable official proceedings such as audits, investigations, or lawsuits, must be retained until released from such official

Effect: Retaining records past their required date could potentially result in unforeseen liability.

Cause: Unclear understanding of the applicable record retention timelines.

Recommendation:

- Comply with Arizona record retention requirements.
- Create a summary of applicable record retention timelines and provide to site managers.

Managements Responses and Commitments:

- o Transportation will work with Risk Management to build a retention record database document for all files applicable to Transportation. Once retention record document is created, SOP and retention schedule will be created, reviewed and published on Tra a

CONCLUSION

The Transpiration department audit was conducted to determine the XYdUfra Ybñ compliance with applicable standards and regulations. The objectives were designed to assist with the evaluation of hY'XYdUfra Ybñ overall operation, to determine adherence to set guidelines, internal controls, standard operating procedures, and processes. The objectives were achieved by performing walk-

APPENDIX-B

Tucson Unified School District Transportation Employee Manual -Introduction - The Tucson
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Timely, and Efficient service for the students, parents and staff of the District. Every employee
of the Department is assigned the goal to perform their job responsibilities with the
8YdUfha Yb]a]gg]cb]b'a]bX""K Y'U'gc' \Uj Y'U'fYgdc]b]V']]mhc' h.Y'Wta a i b]mUg'U'k \c'Y""5g'
employees, we are to conducting ourselves as professional at all times when representing the
8]gf]Mf] Tucson Unified School District Transportation Employee Manual -Introduction- (Pg. 4, no date).

Tucson Unified School District Transportation Department - - ÍHl Vgcb'l b]ZYX'GWcc`
District is committed to providing equitable and non-discriminatory transportation services.

.00000912 0 612 792ve p r o b l e m s a c t i v e 0 2 1 9 2 0 0 2 4 5 6 7 2 7 y 4 8 3 6 6 T o p o f t h e 2 0 1 4 v e r s i o n o f t h e 0 5 - 0 5 - 0 1 (s)4(h)]TJ(n)(D)5(i)-3h

provided to the nondisabled, and that students with disabilities must have an equal opportunity for participation in any nonacademic and extracurricular services and activities provided by a school district. It is possible for a school district to be required to provide
TUSD Transportation Employee Manual (Page 240). Tucson Unified School District Transportation Employee Manual -Introduction- (Pg. 240, no date).

Arizona Health Care Cost Containment System (AHCCCS) operations are funded substantially from federal, state, and county resources. AHCCCS is the agency that develops the policies and administers the Medicaid School-Based Claiming program through a third-party administrator (currently, the Public Consulting Group or PCG) and in collaboration with the Arizona Department of Education. AHCCCS is the only entity that may submit claims to the federal agency (Centers for Medicare and Medicaid Services or CMS) to receive federal financial reimbursement for allowable Medicaid costs. <https://www.azed.gov/specialeducation/medicaid-school-based-claiming/faq>

GAO-20-283G: Assessing Data Reliability -
Data are applicable for audit purpose and are sufficiently complete, and accurate.

Applicability for audit purpose refers to whether the data, as collected, are valid a
objectives.

Completeness refers to the extent to which relevant data records and fields are present and sufficiently populated.

Accuracy refers to the extent that recorded data reflect the actual underlying
United States Government Accountability office (GAO) December 2019, (Page4). <https://www.gao.gov/assets/gao-20-283g.pdf>

Uniform System of Financial Records (USFR) - Accounting Procedures- Introduction- IX-1-
information technology (IT) internal control guidelines presented in this section are provided to help school district officials and IT personnel develop and implement effective internal control for IT-based systems. These controls are intended to help provide reasonable assurance that
<https://www.gao.gov>

District Policy - EEB -Business and Personal Transportation Services -

APPENDIX-B

APPENDIX C

Effect - Defined by Standard 6.28 in GAS: or potential effect: The effect or potential effect is the outcome or consequence resulting from the difference between the condition and the criteria. When the audit objectives include identifying the actual or potential consequences of a condition that varies (either positively or negatively) from the criteria identified in the audit, effect is a

