

SECTION I – GENERAL COMPLIANCE
CHAPTER 3

DISTRICT REPORT OF TRANSPORTED RESIDENT STUDENTS (DRTRS)
(DOES NOT APPLY TO CHARTER SCHOOLS/RENAISSANCE SCHOOL PROJECTS)

Overview

Auditors are required to perform detailed testing procedures relating to student transportation as reported on the 2014-15 District Report of Transported Resident Students (DRTRS). The department moved the DRTRS from an outdated software platform to a web-based DRTRS beginning with the 2014-15 school year. Accordingly, auditors are advised that although the DRTRS information has not materially changed, the new five-page report is available from the DRTRS software only from your school district client. After obtaining the 2014-15 DRTRS from your client, auditors must also obtain the October 2014 DRTRS County Summary Report (available from the DOE website <http://www.state.nj.us/education/finance/fp/audit/1415/>). The October 2014 DRTRS County Summary Report is a compilation of district data by county/district. The DRTRS produced by the department's transportation software and obtained from your district client must agree with the October 2014 DRTRS County Summary Report compiled by the department and posted to the department's audit webpage. An Excel spreadsheet supporting the data reported on the DRTRS is also provided. Data can be sorted by selecting a variable in each column to match the DRTRS output for audit purposes. The following paragraph provides the crosswalk necessary to perform audit procedures on the two documents.

The DRTRS provides the transported student characteristics summarized by category (e.g. Category A. is labeled "Eligible Regular and In-District Special Education Students without Special Transportation Needs") and reported in the four part (A through D) DRTRS. Each category of the DRTRS must be verified against the October 2014 County Summary Report using the following crosswalk:

- The sum of lines A-1 (**include number only if the district is PreK Aid Eligible**), A-2, A- 3, A-4 and A-5 should agree to the Regular Public Column.
- Line A-6 should agree to the Nonpublic Transported column.
- Line A-7 should agree to the Nonpublic AIL column.
- The sum of lines A-8, A-9 and A-10 should agree to the Regular Special Education column.
- The sum of lines B-1, B-2, B-3, B-6, B-7, and B-8 should agree to the Special Education Special Needs column.
- Line D-1 should agree to the Nonpublic Transportation 20.1 to 30 column.
- Line D-2 should agree to the Nonpublic Transportation >30 column.
- Line D-3 should agree to the Nonpublic AIL 20.1 to 30 column.
- Line D-4 should agree to the Nonpublic AIL >30 column.

Sample Size

Use the table in the first part of this chapter to determine the appropriate sample size for the population listed on the October 2014 DRTRS County Summary report.

Sample Selection and Test Procedures

- Obtain the October 2014 DRTRS County Summary Report produced by the department.
- Auditors should first agree the October 2014 DRTRS County Summary Report to the district DRTRS using the above crosswalk.

- If the October 2014 DRTRS County Summary Report has lower numbers, inquire of appropriate district personnel as to whether the district has received notification from the Transportation Office (DOE Finance) of duplicate students on their DRTRS.
- Any discrepancies must be noted on the ASSA Schedule of Audited Enrollments.
- Review the district's DRTRS report (page 5) to determine whether students on hazardous routes were reported. (Indicated by a number >0 on the last line of the district profile: "The number of resident students who are receiving Non-Mandated transportation and would be required to walk to and from school along a route designated as a hazardous route by the local school district (pursuant to N.J.S.A. 18A:39-1.5)". If such transportation is provided, determine whether the district has a board of education-approved hazardous busing policy. (N.J.S.A. 18A:39-1.5)
- Auditors are also required to perform verification procedures on the district's detailed transportation report, "October 2014 DRTRS Student Summary" against the DRTRS as required throughout this section of the Audit Program.
 - The enhanced DRTRS software provides detailed student transportation data in a report "October 2014 DRTRS Student Summary" which must be obtained directly from the school district client. Authorized school district staff will provide the report for audit by accessing the DOE Homeroom portal <http://homeroom.state.nj.us/>. Staff will log on to the Transportation Reports folder to retrieve the student summary data for auditor use in completing the following procedures.
 - A Student Summary Excel workbook will also be available to authorized school district staff. The workbook may be sorted by the auditor or by authorized school district personnel to provide the specific student information and count for each line of the DRTRS.

October 2014 DRTRS County Summary (Regular Public) & 2014-15 District Report of Transported Resident Students (Part A - Eligible Regular Students lines 1. – 5. and Non-Public/Other Students Transported and Non-Public AIL lines 6. and 7.

Eligible Regular Students as reported on the October 2014 DRTRS County Summary Report (in the column titled, "Regular Public" should include only pupils from the district's 2014-15 DRTRS Report, Part A, "Eligible Regular and In-District Special Education Students without Special Transportation Needs" inclusive of lines 1, 2, 3, 4 and 5. Please note that regular preschool students, reported in Part A line 1, are counted as eligible for transportation aid only **if the district qualifies for preschool education aid (PEA) pursuant to N.J.S.A. 18A:7F-54** and the student meets the on-roll and remote mileage requirement of 2.1 miles or more.

Verify the on-roll status as of October 15, 2014 of students reported in Part A. lines 1, 2, 3, 4, and 5 of the 2014-15 DRTRS against the school register(s) as follows:

- Trace the public school students to the school registers.
- Note that Share Time students (student who attend a share time program to more than one school) are identified on the NJDOE DRTRS detailed report by Half Day Programs = "Y"; and are included in the data sort of the Excel workbook, Column R "DRTRS Summary Line #". "student =.05" For charter school students reported on line 4 "Transported Charter School Students" or on line 5 "AIL Charter School Students" of the 2014-15 DRTRS, verify that a 2014-15 transportation application form "The Charter School Application for Transportation" is on file and received by the district on or before October 15, 2014.
- Examine the Charter School Application for Transportation Services for proper signature by the Chief School Administrator or Lead Person of the charter school.
 - Trace the charter school students listed on lines 4 or 5 the 2014-15 DRTRS to the 2014-15 school register(s). Trace Share Time students (students who attend a share time program to more than one school) by Half Day Programs = "Y";
- For choice school students included as regular public school students on line 2 "Public School Students Excl. Voc. Students" of the 2014-15 DRTRS, verify that a 2014-15 transportation

application form “The Choice School Application for Transportation” is on file and received by the district on or before October 15, 2014.

Verify the entries on line 6 “Transported Non-Public and Other School Students” and on line 7 “All Non-Public and Other School Students” of the district’s DRTRS:

- Verify that the transportation application form “B6T” for nonpublic school students reported on the district’s DRTRS is on file and received by the district on or before October 15, 2014.
- Verify that the B8T certifications for the first and second semester are on file to ensure the student is on roll in the nonpublic school.

All errors noted during the verification of the on- roll status of students reported on the DRTRS, require recalculation of the average mileage with corrections of those errors factored in. The current format includes two lines - (A-14) Total Mileage Excluding Grade PK and (A-15) Average Home to School mileage Excluding Grade PK. The auditor does not need to make two computations when computing average mileage: (one that includes regular pre-kindergarten students and one without those students) since this information is provided in the revised report. Note that a common reconciling difference may be due to Vocational Technical shared time students counted twice; duplication of pupil records.

October 2014 DRTRS County Summary (Regular Special Education & 2014-15 District Report of Transported Resident Students (Part A. In-District Special Education Students without Special Transportation Needs – Lines 8, 9, and 10.)

Part A. Eligible In-District Special Education Students without Special Transportation Needs, includes pupils in the district’s 2014-15 DRTRS report on lines 8, 9, and 10. The total of lines 8, 9, and 10 must match the “Regular Special Education” column of the October 2014 DRTRS County Summary Report.

Please note that regular special education preschool students are counted as eligible for transportation aid if the student meets the on-roll and remote mileage requirement of 2.1 miles or more for S1 grade levels (students whose age matches PK through grade 8) or 2.6 miles or more for S2 grade levels (students whose age matches grades 9 through 12) or whose Individualized Education Program (I.E.P.) requires transportation, regardless of whether the district qualifies for PEA pursuant to *N.J.S.A. 18A:7F-54*.

An in-district special education student that has been reported with a grade level of S1 (PK-8) or S2 (9-12) and has an I.E.P. that does not include a special transportation need (such as a wheelchair vehicle, an aide, or an extended year program) must meet the remote mileage requirement to be eligible unless the I.E.P. specifically requires the student to be transported.

In order to verify on roll status for students presented on line 8 of the DRTRS (as of October 15, 2014):

- Trace the special education public school students listed on line 8 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” to the 2014-15 school register(s) to verify on roll status. Trace Share Time students (student who attend a share time program to more than one school) by Half Day Programs = “Y”;
- Trace the special education charter school students listed on line 9 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” to the “The Charter School Application for Transportation” form that should be on file and received by the district on or before October 15, 2014.
- Private School Students with Disabilities listed line 10 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” should be verified with a valid tuition contract and October 2014 tuition voucher.

If any errors are noted during the verification of the on-roll status of students reported on the DRTRS, then the average mileage must be recalculated with those errors factored in. As noted above, the report has two separate lines - (A-14) Total Mileage Excluding Grade PK and (A-15) Average Home to School Mileage Excluding Grade PK. The auditor does not need to perform two computations when computing

Replaces DRTRS Guidance on pages I-3.29 through I-3.32.

average mileage: one that includes regular pre-kindergarten students and one without those students since that information is in the report.

DRTRS Part B. Eligible Special Education Students with Special Transportation Needs (Lines 1 through 3) & Special Education Students without Special Transportation Needs (Lines 6 through 8) Reported on the October 2014 DRTRS County Summary Report as “Special Education Special Needs”

Eligible Special Education Students includes all special education students transported outside the district and those with special transportation needs. The “Special Education Special Needs” column of the October 2014 DRTRS County Summary Report includes pupils included in the school district’s DRTRS on lines 1, 2, 3, 6, 7, and 8 of Part B (“Eligible SPECIAL EDUCATION STUDENTS with Special Transportation Needs and Out of-District Special Education Students without Special Transportation Needs”).

Auditor’s note: Special education pre-kindergarten students are counted as eligible for transportation aid if the student meets the on-roll and remote mileage requirement of 2.1 miles or more for S1 grade levels (students whose age matches PK through grade 8), or 2.6 miles or more for S2 grade levels (students whose age matches grades 9 through 12), or whose I.E.P. requires transportation regardless of whether the district qualifies for PEA pursuant to *N.J.S.A. 18A:7F-54*.

A special education student who has been reported with a grade level of S1 (PK-8) or S2 (9-12) and has an I.E.P. that includes a special transportation need (such as a wheelchair vehicle, an aide, or an extended year program) must meet the remote mileage requirement to be eligible unless the I.E.P. specifically requires the student to be transported. In order to verify on roll status as of October 15, 2014, trace public school students to the school registers.

In order to verify students presented on lines 1, 2, 3, 6, 7, and 8 of the DRTRS (PART B.) as of October 15, 2014:

- Trace the special education public school students with special transportation needs listed on line 1 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” to the 2014-15 school register(s) to verify on-roll status and trace special transportation need to the individual I.E.P. Trace Share Time students (students who attend a share time program to more than one school) by Half Day Programs = “Y”;
- Trace the special education charter school students with special transportation needs listed on line 2 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” to the “The Charter School Application for Transportation” form that should be on file and received by the district on or before October 15, 2014.
- Trace the Private School Students with Disabilities listed line 3 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” to a valid tuition contract and October 2014 tuition voucher.
- Trace the special education out-of-district public school student without special transportation needs listed on line 6 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” to a valid tuition contract and October 2014 tuition voucher.
- Trace the special education out-of-district charter school student without special transportation needs listed on line 7 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” to a “The Charter School Application for Transportation” form that should be on file and received by the district on or before October 15, 2014.
- Trace the special education out-of-district Private School Students with Disabilities without special transportation needs listed on line 8 of the 2014-15 DRTRS and detailed on the “October 2014 DRTRS Student Summary” to a valid tuition contract and October 2014 tuition voucher.
- Note that Share Time students (students who attend a share time program to more than one school) are identified on the NJDOE DRTRS detailed report by Half Day Programs = “Y”; and

are included in the data sort of the Excel workbook, Column R “DRTRS Summary Line #”.
“student =.05”

If any errors are noted during the verification of the on-roll status of students reported on the DRTRS, then the average mileage must be recalculated with those errors factored in.

Additional Audit Procedures - Transportation

The following procedures regarding transportation must also be performed:

- (1) Verify that invoices for purchases of goods and services are transportation-related.
- (2) Verify that bid specifications for bus purchases were properly bid and awarded in accordance with N.J.S.A.18A:18A-1 et seq.
- (3) Verify that leases for school buses do not exceed ten years (N.J.S.A. 18A:18A-42(f)).
- (4) Verify that transportation contracts and renewals are properly prepared and contain all necessary documents and affidavits. A list of the necessary documents can be found in the “PT-1 Student Transportation Documents Checklist” found at:
<http://www.state.nj.us/education/finance/transportation/contracts/1415>
- (5) Verify that B7T (Request for Payment of Transportation Aid) forms completed by students’ parents or legal guardians are on file for nonpublic school students whose parents or legal guardians received aid-in-lieu of transportation. The 2014-15 District Report of Transported Resident Students, part A, Line 7, “AIL Non-Public and Other School Students” can be sorted in the DOE provided Excel workbook by selecting line A7 from the sort box for Column R “DRTRS Summary Line #”. Verify that the B8T certifications for the first and second semester are on file to ensure the student is on roll in the nonpublic school.
- (6) Verify that requests for transportation aid vouchers completed by students’ parents or legal guardians are on file for charter school students whose parents or legal guardians received aid-in-lieu of transportation. The 2014-15 District Report of Transported Resident Students, part A, Line 5 “AIL Charter School Students” can be sorted in the DOE provided Excel workbook by selecting line A5 from the sort box for Column R “DRTRS Summary Line #”.
- (7) Review both regular and special needs student transportation expenditures
 - Determine whether expenditures are reasonable and consistent relative to the applicable count on the DRTRS.
 - For the sample expenditures, determine whether the expenditure is supported by a county-approved contract.
- (8) If the balance in the general ledger account for Contract Services (Other Than Between Home & School) is greater than \$18,300, determine whether bids were obtained and a county-approved contract was available. (N.J.S.A. 18A:39-2 and 39.3 and N.J.A.C. 6A:27-9.2)
- (9) Reference the Transportation Aid chapter of the *State Aid/Grant Compliance Supplement*.