

# DEED PROGRAM 6 – PUPIL TRANSPORTATION

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## I. **PROGRAM OBJECTIVES**

Authorized under AS 14.09, these funds are provided for the purpose of pupil transportation to and from schools within the student's transportation service area within the district.

## II. **PROGRAM PROCEDURES**

The Department provides funds to public school districts pursuant to AS 14.09.

## III. **COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

### A. **TYPES OF SERVICES ALLOWED OR UNALLOWED -**

**Compliance Requirement:** Funds may be expended for the direct costs of the district's pupil transportation program within the limitations of 4 AAC 27.

**Suggested Audit Procedure:** Test a sample of transactions to determine whether expenditures are necessary and reasonable for the operation of the program and are authorized or not prohibited under 4 AAC 27 or transportation contract; and are classified in accordance with the Alaska Department of Education & Early Development Uniform Chart of Accounts and Account Code Descriptions, 2018 Edition, for Pupil Transportation Fund and student transportation functions 760-762.

### B. **ELIGIBILITY -**

**Compliance Requirement:** Each school district in Alaska operating an approved pupil transportation program is eligible to receive funds in accordance with AS 14.09.

**Suggested Audit Procedure:** Determine that the district operated a transportation program.

### C. **MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS –**

There is no matching, level of effort, or earmarking requirement.

### D. **REPORTING REQUIREMENTS -**

1. **Compliance Requirement:** 4 AAC 27.056 states districts shall submit the following performance reports:

- a) Pupil transportation program annual report to the Department not later than October 1 each year; and
- b) Pupil transportation quarterly report shall be submitted no later than 15 days after the end of each quarter.

**Suggested Audit Procedures:** Test timeliness and accuracy of report elements to supporting documentation.

2. **Compliance Requirement:** District must report the pupil transportation program revenues and expenditures in a special revenue fund.

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**Suggested Audit Procedures:** Review financial reporting to determine correct reporting of pupil transportation funds.

**E. SPECIAL TESTS AND PROVISIONS -**

**Compliance Requirement:** Regulation 4 AAC 27.086 requires specific language to be included in all school districts' pupil transportation requests for proposals (RFP's).

**Suggested Audit Procedures:** Determine school transportation RFPs are written in accordance with the procurement requirements set out in 4 AAC 27.086.