The purpose of this questionnaire is to collect relevant information helpful in conducting the district’s compliance audit related to the corresponding Transportation CDE-40 claim form.

* It is recommended that this questionnaire be completed annually by appropriate district staff prior to the close of the data submission (usually on or about August 15th) and kept with all corresponding audit documentation.
* In the event the questionnaire is not completed during the submission window, district staff will be asked to complete this questionnaire at the time of audit.
* For questions, please contact the School Auditing Office ([audit@cde.state.co.us](mailto:audit@cde.state.co.us)).

|  |  |
| --- | --- |
| Transportation CDE-40 Fiscal Year |  |
| District Number |  |
| District Name |  |
| District Contact Name |  |
| Date |  |

Questions

Transportation CDE-40 Claim Form Audit Questionnaire

School Auditing Office

General

1. Prior to submitting the corresponding CDE-40 claim form data, did district staff responsible for the data submission review the Reimbursement Claim Form and Audit Resource Guide and/or the posted trainings?

Expenditures

1. Does the district have distinct yellow (pupil) and white (non-pupil/administrative) transportation vehicles/fleets?

**Yes No**

* + If yes, how are the expenditures tracked for these vehicles?
    - Separate account codes **OR**
    - Co-mingled in the same account codes (both pupil and non-pupil vehicle expenditures)

1. Does the district have vehicles that are used for both pupil and non-pupil/administrative transportation?

**Yes No**

* + If yes, how or where are the expenditures tracked for these vehicle?
    - In separate account codes from vehicles used exclusively for pupil transportation **OR**
    - In the same account codes as vehicles used exclusively for pupil transportation

**When determining current operating expenditures for the corresponding claim period:**

1. Did the district include expenditures associated with the following?
   * Workers’ Compensation **Yes No**
   * Unemployment Insurance **Yes No**
   * Property/Umbrella Liability **Yes No**
     + If the district claimed any of these expenditures, how did the district arrive at the amount attributed to pupil transportation?
2. Did the district claim any support costs (salaries and benefits for non-transportation employees who support pupil transportation)? **Yes No**
   * If yes, how did the district determine the percentage of time in which these employees provided support to pupil transportation?
3. What is the process by which the district identifies and excludes expenditures that may be considered non-allowable capital outlay (expenditure for an item that is at least $1,000 and with a useful life of more than 1 year)?

Mileage Count Date

1. What is the process by which the district determines total scheduled route miles as of the official mileage count date?
   * Count day odometer readings
   * Route descriptions with mileage embedded
   * Other (please describe):
2. Did the district have any routes that ran 3+/- days compared to the district calendar (i.e. followed a calendar different from the district calendar)? **Yes No**
   * If yes, did the district utilize a split calendar calculation? **Yes No**
3. Were there any scheduled student transportation days (per the corresponding calendar) that were canceled due to weather, community event, sporting event, etc.? **Yes No**
   * If yes, please list the scheduled student contact days that were canceled.

Contracted Transportation

1. Did the district contract with any other entity to provide pupil transportation during the corresponding CDE-40 entitlement period?
   * 3rd party company (ex. First Student) **Yes No**
   * Another District **Yes No**
   * Parents **Yes No**
   * BOCES **Yes No**
   * Taxi or mobile services **Yes No**
   * Public transportation (ex. bus passes) **Yes No**
   * Other (please specify) **Yes No**

Total Reported Mileage

1. Does the district utilize a routing system or other GPS mileage tracking system (i.e. Zonar, Transfinder)?

**Yes No**

* + If yes, was this system used to determine any mileage that was reported on the corresponding CDE-40 claim form?

1. Briefly describe how the district tracks any mileage NOT attributed to route (i.e. activity miles, non-pupil miles, etc.).

Additional Information

1. Is there any other information the School Auditing Office should know about? Does the district have any concerns related to the corresponding CDE-40 claim form submission and corresponding audit?