Internal Audit Report

#2013-3

Transportation Audit

Report Date: 11/15/13

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Director of Internal Audit
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ACRONYMS USED:
ADO Assistant Director of Operations
CPA Comptroller of Public Accounts, Texas
DPS Department of Public Safety, Texas
FBI Federal Bureau of Investigation
HR Human Resources
IIA Institute of Internal Auditors
IPPF International Professional Practices Framework
MFSAB Multi-function School Activity Bus
OAG Office of Attorney General
SAO State Auditor’s Office
SPA State Property Accounting
TAC Texas Administrative Code
TASB Texas Association of School Boards
TEC Texas Education Code
TGC Texas Government Code
November 15, 2013

Members of the Board of Trustees
Texas School for the Blind and Visually Impaired

The following report provides the results of the Transportation Audit conducted at TSBVI.

The internal audit was conducted in accordance with generally accepted government auditing standards, Standards for the Professional Practice of Internal Auditing, as published by the Institute of Internal Auditors, and the Texas Internal Auditing Act.

Signed Copy on File

Jaye Stepp, CPA, CIA, CGAP, CRMA
Internal Audit Director
Executive Summary

As part of the Internal Audit Plan for FY-2013, a review of TSBVI’s processes and controls to ensure safety and the reliability of our transportation activities was undertaken. This area was included in the Plan due to the high impact of risks associated with transporting students, even though the probability was ranked as medium or low in our risk assessment process. The specific risks identified in the risk assessment, and their impact and probability ratings, were in the following areas:

1. Transportation failures (bus breakdown, accidents) High impact; Medium probability
2. Vehicle maintenance insufficient – High impact, Low probability

Key Audit Observations

- TSBVI has policies in place that cover a range of transportation management topics, including transportation safety, student transportation, management of school-owned vehicles, and employment requirements for drivers.
- TSBVI Procedure O.6.1 gives direction for implementing the School’s policies, to ensure compliance with laws, rules and policy. Better documentation to support performance according to policy and procedure is recommended. Procedure needs review and update.
- Drivers are appropriately licensed and trained.
- Vehicles are appropriately maintained, inspected, registered, and kept safe from theft.
- Equipment, tools, and supplies are adequately maintained by mechanics.
- Budgets are appropriate, monitored, and adhered to by the Transportation department staff.
Summary of Recommendations

**RECOMMENDATION #2013-3-1:**

Consideration should be given to automating the vehicle scheduling activity. Software options and internal information resources should be explored to identify a viable alternative.

**RECOMMENDATION #2013-3-2:**

The database for the driver records should be expanded to comply with Procedure. Scanning documents to support approval processes and maintaining those files electronically would eliminate the need for paper files related to this process.

**RECOMMENDATION #2013-3-3:**

Written guidance for the vehicle replacement process should be drafted.

Management generally concurs with the recommendations and offers specific responses to each within this report.

Cooperation and assistance from Transportation division staff facilitated an efficient audit process. The input and candid conversations held with staff during the audit fieldwork are appreciated.
Audit Background

The main focus of this audit was on the maintenance of the vehicles and the qualifications and training of drivers. The risks identified in this area are break-downs and other issues that may leave students and staff in precarious positions. This is an area of high concern identified in the School’s annual risk assessment. Compliance with Texas Education Code and Transportation Code are included in audit objectives. The Weekends Home program is not included in the scope of this audit, other than driver approvals. The following audit objectives were identified:

Objectives:

A. COMPLIANCE – Does TSBVI have comprehensive policies and procedures for transportation services, and is the School in compliance with all applicable regulations?
B. STAFFING – Do drivers and mechanics have the proper credentials to perform their duties?
C. VEHICLES – Are vehicles are accounted for and safeguarded; adequately maintained and replaced according to School guidelines?
D. EQUIPMENT, TOOLS – Are tools inventoried, monitored, and accurately accounted for?
E. BUDGET – Is the department operating within budgetary constraints?

Scope:

The audit will cover current processes and controls over vehicle maintenance and security; staff qualifications (drivers and mechanics); equipment and budgets.
Methodology:

An audit program was developed with specific procedures to address the identified audit objectives. Audit procedures include review of written procedures and guidance, interviews, questionnaires, and substantive testing as applicable. Tests of details included sampling of all approved drivers and an additional test on all approved bus drivers, which includes some Transportation staff. Approved drivers are those that are approved to drive vehicles other than buses (vans, multi-function activity buses, trucks). Approved bus drivers, based on a list provided by Transportation, were tested fully (100%). Included in the list of bus drivers were the Weekends Home drivers, substitute drivers, mechanics and security personnel.

Audit Resources and Criteria:

Texas Education Code 34 - Transportation
Transportation Code 502 – Registration of Vehicles
Transportation Code 521 – Driver’s Licenses and Certificates
Transportation Code 548 – Vehicle inspections
DPS – School Bus Driver Applications, Training, Certification
TSBVI Policy CNA Transportation Management: Student Transportation
TSBVI Policy CNB Transportation Management: School-owned Vehicles Maintenance
TSBVI Policy CNC Transportation Management: Transportation Safety
TSBVI Policy DBA – Employment Requirements (Bus Drivers)
TSBVI Policy DBB – Employment Requirements and Restrictions: Physical Examinations and Communicable Diseases
TSBVI Policy DHE – Employee Standards of Conduct: Searches and Alcohol/Drug Testing
TSBVI Procedure O.6.1 Use of School Vehicles
Results and Conclusions

The detailed results for each of the audit objectives are presented in this section of this report.

Audit Objective A: Compliance - Are there Policies in place to ensure compliance with laws? Are there established procedures for planning and oversight of transportation activities at TSBVI?

The policies and procedures in place at TSBVI align with Transportation and Education Code criteria identified for the audit. Following is a summary of the policies, how the School complies with the internal guidance, and some opportunities for improvement.

TSBVI Policy CNA – Transportation Management: Student Transportation addresses various sections of Transportation Code and Education Code as they apply to the School’s authority and means for providing student transportation.

Policy CNA states that the School shall employ bus drivers certified by the Department of Public Safety. Records in the Transportation department support that school bus drivers at TSBVI are appropriately certified by DPS.

This Policy states that only school buses may be used to transport 15 or more students, while passenger cars or vans may be used to transport fewer than 15 students. The operator is to ensure the number of passengers does not exceed the designed capacity of the vehicle and that each passenger is secured by a safety belt. Drivers and Transportation staff together ensure that the appropriate vehicle is used for the number of students being transported. All TSBVI vehicles are equipped with seat belts.
Per Policy, the Board may contract for all or any part of its public school transportation with a transit authority or commercial transportation company. The School uses a Charter bus service for the Weekends Home program.

Policy requires a criminal history background check prior to employment of bus drivers. The Human Resources (HR) division obtains criminal history records for all TSBVI staff, including drivers. Since 2008 all background checks include both a name-based check with DPS and an FBI fingerprint check. We were unable to validate initial background checks on all of our sampled drivers because prior to 2008 HR did not document performance of this check. HR now documents performance in a New Hire checklist and can provide assurance that the required checks are conducted on all employees prior to hiring.

Policy requires that commercial transportation companies used by the School must obtain criminal history background checks for persons employed by the company. The vendor used for the Weekends Home charter bus performs both background checks and motor vehicle records checks on their drivers.

**TSBVI Policy CNB – Transportation Management: School-owned Vehicles.** This policy addresses the management of School-owned vehicles as required by Transportation Code and Education Code.

The School may purchase vehicles through the Comptroller of Public Accounts, and all new purchases must comply with motor vehicle standards prescribed for school buses and multi-function school activity buses (MFSAB) under law. School buses operated by the School must be maintained and inspected as required by the Transportation Code 548.
The Texas Fleet System in an information system used by TSBVI that documents the maintenance and inspection activities on all School vehicles. The system is primarily used for storing information on equipment identification, maintenance records, fuel usage, odometer readings, etc., on School vehicles. The system provides notifications when periodic preventive maintenance activities are due based on input on the vehicles. The system provides a repository for historical information on each vehicle, including purchase price and sales information. The system is managed and supported by the Procurement and Support Services Division of the Texas Comptroller’s office.

School owned buses are registered in accordance with general statutes relating to motor vehicle registration and are exempt from the state registration fee. Our School buses have exempt license plates and identify the School on the outside of the buses as required. The School does not allow advertising on the buses, in accordance with Policy and Code. A review of vehicle titles on file in the Transportation department for current vehicles found all TSBVI vehicle titles accounted for.

**TSBVI Policy CNC – Transportation Management: Transportation Safety.** This policy focuses on student safety on the bus.

Policy states that no standing in the bus or sitting on the floor is allowed and that seat belts are required on buses for each student and driver. All TSBVI vehicles are equipped with seat belts. Observations of students during transport for compliance with standing or sitting on the floor is beyond the scope of this audit and was not evaluated.
This Policy states that Emergency Evacuation Training may be conducted by the School with drivers and staff concerning procedures for evacuating a school bus during an emergency. Bus evacuation training is done at TSBVI in August of each year with Weekends Home staff. The training follows the Texas School Bus Driver Certification Course chapter on Emergencies, published by the Texas Department of Public Safety.

TSBVI’s Policy CNC states that not later than the 30th day after the date the School completes a training session, the School shall provide DPS with a record certifying the School’s completion of the training. Per the DPS, this practice is not required for TSBVI and the School has not reported the training sessions. It was an oral recommendation to staff that this Policy be updated to reflect current practice, since this is not a requirement for TSBVI.

**TSBVI Policy DBA – Employment Requirement and Restrictions: Credentials and Records.** This Policy includes School Bus Drivers and addresses requirements in Transportation Code and Administrative Code.

School Bus Drivers must meet specific requirements including holding an appropriate class of driver’s license, passing an annual physical exam, maintaining an acceptable driving record, and passing a pre-employment driver’s license check with the DPS. In addition they must have an acceptable criminal history record and possess a valid Texas School Bus Driver Safety Training Certificate.

Driver files were reviewed to verify that these requirements have been validated by the transportation department prior to approval and that documentation exists to support the performance of the checks and reviews. A summary of the elements checked and results of our test of details follows.
Credentials:

- All approved drivers are at least 18 years old and hold a valid Texas drivers’ license for the vehicles being operated. All approved bus drivers hold a CDL drivers’ license.
- Policy DBA and DBB both address the requirement for annual physical exams. The physical exams are required annually to ensure bus drivers continue to meet medical and physical requirements established by the Department of Public Safety (DPS). Two of twelve bus drivers tested did not have information supporting physicals within the last year on file. Both of these are Weekends Home drivers, one being a substitute driver.
- Drivers are required to maintain an acceptable driving record in accordance with minimum standards established by the DPS. The School makes annual inquiries into the complete driving record of all approved drivers to determine if they meet minimum requirements of 37 Administrative Code 14(d) related to penalty points for convictions of traffic law violations and crash involvements. We were able to verify the annual review of driving records for all bus drivers in the audit scope period of 2011 to 2013.
- Bus drivers must pass a pre-employment driver’s license check with DPS and maintain a driving record acceptable to the standards prescribed by the State board of Education and the DPS. Pre-employment checks are discussed in the next sub-section of this policy on Pre-employment inquiries.
- Bus drivers must have an acceptable criminal history record prior to approval. This is also covered in the next following sub-section on Pre-employment inquiries.
- Bus drivers must possess a valid Texas School Bus Driver Safety Training Certificate (37 Administrative Code 14.36). The Training Certificate is good for three years. All current drivers hold current Training Certificates.
Pre-Employment Inquiries:
An applicant for employment as a school bus driver must disclose to the School any violations of motor vehicle laws of which they’ve been convicted during the preceding three years, any serious traffic violations within the previous ten years, and any suspension, revocation, or cancellation of driving privilege ever received.

Policy DBA calls for transportation staff to “make an inquiry into the applicant’s complete driving record, with DPS and with any state in which the applicant held a motor vehicle operator’s license or permit within the past seven years. If no previous driving record is found to exist, the School must document its efforts to obtain such information and certify that no previous driving record exists for the individual”.

- We were unable to verify that an initial driving record review was undertaken prior to driver approval because most drivers have been employed at TSBVI for some time and no documentation of an initial driving check is retained.
- Transportation staff relies on applicants to self-report their out-of-state driving records. Our test of details identified an approved driver that is known to have lived out of state in the prior seven year period for which no out-of-state driving record was obtained.
- We were unable to determine if all drivers had an initial drug and alcohol screening test. Many of these were done years ago, when staff were first hired, and records are not kept to support the initial test. Problematic was one of the bus drivers had no record on file of ever having undergone the required drug and alcohol screening.

A database to store data supporting the performance of initial and annual checks could be developed to retain historical information on drivers and support the timely performance of approval steps.
**TSBVI Policy DHE** – Employee Standards of Conduct: Searches and Alcohol / Drug Testing. This Policy calls for the School to conduct testing in accordance with federal regulations of commercial motor vehicle operators for use of alcohol or a controlled substance that violates law or federal regulation. Per Code of Federal Regulations (CFR) Title 49 on Transportation: “Every employer shall comply with the requirements of this section. Every driver shall submit to random alcohol and controlled substance testing as required in this section” (49 CFR 382.211, 382.309). TSBVI’s required testing includes pre-employment, post-accident, random, reasonable suspicion, and return-to-duty / follow-up testing.

The audit’s test of details on bus drivers included a total population of 12 drivers, mechanics, and security personnel. We were unable to verify that the initial drug and alcohol screening tests were conducted on over half of the population because records are not kept to support the initial test. Random tests are conducted on this population periodically. An analysis of the staff coverage by random tests showed that 24% of drivers have not been tested under the random selection method. Random samples are required by statute. Because our total population for the random selection is so small, many times the same people are selected for testing, while others are not. In our tests we identified two staff out of twelve (17%) that have not been selected for random testing since 2010. For these two drivers we were unable to substantiate any drug or alcohol testing - either initial or subsequent random tests.

The Policy states that the School shall provide educational materials that explain the federal requirements and the School’s Policies and Procedures with respect to meeting these requirements. Policy DHE is reviewed annually during the school-wide orientation process at the start of each school year.
The School is required by federal safety regulations to conduct alcohol and drug testing of an employee who holds a commercial driver’s license and to report the following information to the DPS:

i. A valid positive result on an alcohol or drug test
ii. A refusal to provide a specimen for an alcohol or drug test
iii. An adulterated specimen, diluted specimen, or substituted specimen, as defined at 49 CFR 40.3 on an alcohol or drug test.

There were no instances that required reporting in the period tested for this audit (2010 to 2013).

**TSBVI Procedure O.6 Transportation** – this procedure establishes standard procedures for the operation of TSBVI motor vehicles. The procedure applies to all staff members who drive, schedule or direct the use of TSBVI vehicles. The procedure reflects a last revision date of 3/28/06; a last review date of 4/28/05; and adoption date 4/20/06.

- O.6-II.B.1. – Seven-Year Driving History. The Transportation Supervisor is responsible for obtaining a 7-year driving record for any employee who is applying to become approved to drive a TSBVI vehicle. Procedure calls for an annual check to be done in May, on the form provided by the DPS. Current practice is that driving record checks are done online and generally in the summer months of June, July, and August. The annual updates were evidenced in test work, but the procedure needs an update to reflect current practice.
• O.6-II.B.2 – Pre-employment and Random Drug Testing – any applicants for bus driver positions must have an initial drug test arranged by the administrator or supervisor in charge. As mentioned above, School records did not substantiate an initial random drug test on two drivers.

• O.6-II.C Process for Initial and Ongoing Approval of Drivers. It is the Transportation Supervisor’s responsibility to review all documentation for initial approval of all required driver qualifications and training. Procedures include adequate review for approval of drivers. A database and electronic document system would improve efficiencies in this process.

• O.6-II.C.2. Ongoing Approval of TSBVI Drivers: The Assistant Director of Operations and the Transportation Supervisor are responsible for the ongoing approval of all drivers. On a monthly basis the Transportation Supervisor sends employee notifications of any documentation or activity completion needed for continued approval. Expirations that occur during summer break are deferred until August when school staff return to work.

• O.6.II.D.1. Maintenance of Driver Records and Data Base, Including Names of Approved Drivers: The Transportation Supervisor maintains copies of all information submitted by TSBVI approved drivers as well as applicants to drive who were not approved.

• The database used by Transportation includes names of approved drivers and expiration dates for training and drivers licenses. The database should be expanded to include all of the criteria defined in the School’s Procedure.
CONCLUSIONS:

Policies and procedures are in place to ensure compliance with state laws, both Education Code and Transportation Code. Areas that could be improved include the driver database, electronic document retention, and sharing of information between HR and Transportation on initial hire qualification checks to ensure completeness of driver records in Transportation division. These are covered under recommendation #2013-3-1.

It was noted during the audit that the daily scheduling of vehicle use is being done manually. There is software available to assist with vehicle scheduling, or spreadsheets could be developed to schedule and track vehicle use more efficiently.

RECOMMENDATION #2013-3-1:

Consideration should be given to automating the vehicle scheduling activity. Software options and internal information resources should be explored to identify a viable alternative to the current manual process.

Management Response #2013-3-1:

Software options have been researched in the past and all transportation scheduling software for schools is set up for in town routes to and from school. These software programs would not work for the way we schedule our trips. It would seem a database could be written that would work for our purposes.
Audit Objective B: Staffing - Ensure that staff have proper credentials required to perform their duties.

All applicants for driving positions require certain pre-approval activities to be completed, and there are annual procedures required for the continued approval of existing drivers. These processes are being performed, but they are not adequately documented. Without documentation to support complete performance, there is no way to assure that the activities have been completed. The driver database could be used to document initial as well as on-going driver qualification checks.

The driver list provided by Transportation for our tests included a total of 235 individuals. Our random sample size of 59 individuals was selected to achieve a 90% confidence rate. To ensure that all bus drivers were adequately included in our tests, we performed the same test of details on the list of bus drivers provided by Transportation. This list included the School’s regular bus driver, Weekends Home drivers, substitute drivers, and some security and transportation staff. Results for both tests are summarized below.

<table>
<thead>
<tr>
<th>Test of Details - Deficiency Rates</th>
<th>Sampled Drivers</th>
<th>Bus Driver List</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Driver's license on file</td>
<td>8.47% 5/59</td>
<td>0.00% 0/12</td>
</tr>
<tr>
<td>SSN on file</td>
<td>5.08% 3/59</td>
<td>8.33% 1/12</td>
</tr>
<tr>
<td>Driving History checks</td>
<td>0.00% 0/59</td>
<td>0.00% 0/12</td>
</tr>
<tr>
<td>Out of state driver records</td>
<td>1.69% 1/59</td>
<td>0.00% 0/12</td>
</tr>
<tr>
<td>Defensive Driving (van drivers)</td>
<td>5.08% 3/59</td>
<td>n/a n/a</td>
</tr>
<tr>
<td>Bus Driver Safety Training</td>
<td>n/a n/a</td>
<td>0.00% 0/12</td>
</tr>
<tr>
<td>Bus Driver License Class: CDL, Class A or B</td>
<td>n/a n/a</td>
<td>0.00% 0/12</td>
</tr>
<tr>
<td>Bus Driver Annual Medical Certification</td>
<td>n/a n/a</td>
<td>16.67% 2/12</td>
</tr>
<tr>
<td>Bus Driver Drug/Alcohol Screening</td>
<td>n/a n/a</td>
<td>16.67% 2/13</td>
</tr>
<tr>
<td>Unable to determine:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Criminal background checks, initial</td>
<td>25.42% 15/59</td>
<td>41.67% 5/12</td>
</tr>
<tr>
<td>Drug/Alcohol Screening, initial</td>
<td>94.92% 56/59</td>
<td>58.33% 7/12</td>
</tr>
</tbody>
</table>
Initial driving record checks were not always evidenced in transportation files, especially on staff who have been employed at TSBVI for some years. Retaining some information or data on the initial and subsequent annual reviews should be considered.

Statistical random Drug and Alcohol Testing is required by statute for all bus drivers. Random testing is arranged by the School with the testing entity. The School provides the list of bus drivers and the vendor selects the sample of drivers to be tested. Not all drivers have been selected for screening with the random sampling, but this is due to the nature of random samples and our small population size for selection.

Transportation procedure O.6.1.II.D calls for the maintenance of driver records in a data base, including names of approved drivers, social security number, current department, DPS license information, DPS driving record, TEA bus driver course, Defensive Driver course, expiration dates on all certifications and licenses, TEA driver points, and a list of drivers approved to drive each TSBVI vehicle. The current data base maintains only some of this information. Additional fields should be added to the driver database to include all of the information stated in procedure.

Hard copy files are maintained by Transportation on individual drivers with documentation to support driver qualifications. Driver records are reviewed regularly and those who need training or updates are notified by email. If no response is received from staff, a second email or phone call is made to the person’s supervisor. If appropriate documentation is not received, procedures call for driving privileges to be suspended.

The Transportation Supervisor does not currently have scanning capabilities. A database update and an electronic document retention plan could improve efficiencies in this area.
Background checks are performed by Human Resources as part of the hiring process. The test of details to ensure that background checks were performed on all drivers at time of hire was hindered by the fact that prior to 2008 no record of a background check was retained by HR. As discussed earlier in this report, a new-hire checklist on personnel files has been implemented by HR to evidence the performance of the various pre-employment checks required.

**CONCLUSIONS:**

Approved drivers are screened for initial approval and monitored for continuing approval as required by law. Various departments and staff are involved in these processes. The results of activities related to approval and training of drivers should be shared and communicated between relevant divisions. Transportation is responsible for maintaining documentation on drivers to fully support initial and ongoing driver approvals.

**RECOMMENDATION #2013-3-2:**

The database for the driver records should be expanded to comply with Procedure. Scanning capabilities should be implemented to document approval processes and eliminate the need for paper files related to this process.

**Management Response #2013-3-2:**

We agree and will explore adding fields to our current database as well as omitting the field for social security number since it is no longer needed for obtaining driver records from DPS.
Audit Objective C: Vehicles – Are vehicles properly tracked, obtaining proper maintenance, with records maintained in a current and accurate manner?

A list of vehicles was obtained from the Fleet System and from the School’s Property Accounting (SPA) system and compared to each other to verify the accuracy of the records. There were some minor discrepancies on identifying numbers between the two systems. The results were turned over to Accounting and Transportation staff for a reconciliation of records in both systems.

TSBVI uses the Fleet Management System to track vehicle information, including maintenance, repairs, and fuel usage. There is no back-log on repairs. The data entry into the Fleet System appeared to be up-to-date at the time of audit.

The process for vehicle replacement is based on age of the vehicle and repair costs. It is understood by management and staff in Transportation and the Business Office, but the process is not documented in a written procedure.

CONCLUSIONS:

The Fleet management System effectively manages the data for vehicle monitoring and tracking of usage and maintenance. The process for vehicle replacement should be documented.

RECOMMENDATION 2013-3-3:
Draft written guidance for the process of vehicle replacement.

Management Response 2013-3-3:

Written guidance for the process of vehicle replacement is in process with anticipated completion within 60 days.
Audit Objective D: Equipment and Supplies - Is equipment and supply inventory monitored and accurately recorded; gasoline usage effectively controlled and only authorized users have access to the vehicles?

The School provides hand tools for mechanics. They are generally Craftsman brand tools, purchased from Sears. There is one basic toolbox that they use for their work. Supplies and parts are ordered as needed and there is no inventory of parts to monitor or record.

Gasoline usage is monitored in the Fleet Maintenance System. Fuel purchases are made by procurement cards that are assigned to each vehicle. Receipts are submitted for entry to the system by vehicle and date; mileage is also recorded in the system.

The School keeps the buses within a fenced area on the School grounds. Keys are maintained within locked facilities in the Transportation department to prevent unauthorized use.

CONCLUSIONS:

Equipment in this audit is the vehicles, which were covered under the previous objective. Tools and supplies are not material in the scope of this audit. There are adequate controls in place over supplies, gasoline usage, and authorized use. No issues were noted.

NO RECOMMENDATIONS
Audit Objective E - Is the department is operating within budgetary constraints?

Departmental budget reports were obtained for the last 3 years. These reports were used to assess for operations within budget.

Acct 4124 Vehicle Maintenance - The last three years show average total expenditures in this account of approximately $120,000 per year. Budgets are annually set at about $90,000. This account has been consistently over-budget for the last 3 years with total overages for FY-10 thru FY-12 of $37,340; $17,442, and $32,354, respectively. Beginning budget estimates could be adjusted to more closely reflect recent trends.

Acct 4129 Fuel Costs - Fuel costs analysis for FY-10 through FY-13 (year-to-date) is presented below:

<table>
<thead>
<tr>
<th></th>
<th>FY10</th>
<th>FY11</th>
<th>FY12</th>
<th>FY13</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fuels&amp;</td>
<td>64,016.14</td>
<td>78,560.41</td>
<td>83,198.04</td>
<td>94,108.85</td>
<td>79,970.86</td>
</tr>
<tr>
<td>Lubricants</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$ Change</td>
<td>14,544.27</td>
<td>4,637.63</td>
<td>10,910.81</td>
<td>10,030.90</td>
<td></td>
</tr>
<tr>
<td>% Change</td>
<td>23%</td>
<td>6%</td>
<td>13%</td>
<td>14%</td>
<td></td>
</tr>
</tbody>
</table>

CONCLUSIONS:
Vehicle maintenance budgets could use historical trends as a basis to more closely estimate annual budgets. Fuel costs undergo frequent fluctuations and estimates are appropriately based on prior period data.

NO RECOMMENDATION
REPORT DISTRIBUTION

Copies of this report have been distributed to the following:

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