

Calaveras Council of Governments Triennial Performance Audit FY 2020-21 - 2022-23

FINAL



**Prepared for the
Calaveras Council of Governments**



June 6, 2024

Triennial Performance Audit
of the
Calaveras Council of Governments

Fiscal Years 2020-21 through 2022-23

Prepared for

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EXECUTIVE SUMMARY

The California Public Utilities Code Section 99246 requires that Regional Transportation Planning Agencies (RTPAs), such as the Calaveras Council of Governments (CCOG), conduct Triennial Performance Audits (TPAs) of both their own activities and those of their associated transit operators. The primary objective of a TPA is to provide CCOG with an independent and objective evaluation of its effectiveness, efficiency, and economy in its role as the RTPA for Calaveras County.

This audit report covers Fiscal Years (FY) 2020-21 through FY 2022-23, and was conducted by LSC Transportation Consultants, Inc. Data collection, initial review, and on-site interviews were conducted in late 2023 and early 2024. The audit process follows guidelines outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities* developed by Caltrans (2008).

BACKGROUND

Calaveras County lies in the heart of California's Gold Country, bordered by Amador County to the north, Alpine County to the east, Tuolumne County to the south, and San Joaquin and Stanislaus County to the west. The county has one incorporated city: City of Angels Camp. According to the 2022 American Community Survey 5-Year Estimates, the Calaveras County population is 45,674.

CCOG is the designated RTPA for the Calaveras County region, including the City of Angels Camp. Among other transportation planning responsibilities, one of CCOG's roles is to allocate Transportation Development Act (TDA) funding in accordance with state statutes. The CCOG Board is composed of seven members: two members from the County Board of Supervisors, two members from the City of Angels Camp Council, and three citizens at large appointed by the other members. The CCOG Board is served by three advisory committees. One public transit operator serves the region: Calaveras Transit Agency (CTA), branded as Calaveras Connect.

ORGANIZATION OF TRIENNIAL PERFORMANCE AUDIT REPORT

The following TPA report provides the following:

- Review of CCOG compliance with certain TDA regulations that relate to RTPA performance.
- The status of prior audit recommendations.
- Detailed review of CCOG functions to determine if there are inefficiencies or areas for improvement.
- Findings and recommendations.

FINDINGS

- CCOG has complied with all requirements listed in the TDA and other statutes related to performance in the *Performance Audit Guidebook*.
- All of the prior audit recommendations remain in progress.

- During the audit period, CCOG allocated regional transportation funding for a variety of projects to improve transportation facilities and purchased the future site of the CCOG/CTA administrative, operations, and maintenance facility.
- CCOG excels as an RTPA in commissioning transportation planning studies and securing grant funding to improve all types of transportation conditions for the region. Examples include obtaining FTA 5311 and FTA 5339 grants, securing a highly competitive ATP grant, the completion of a Zero Emission Bus Rollout and Implementation Plan, and an Evacuation and Access Needs Assessment and Preparedness Plan.
- There is a good and productive working relationship between CCOG/CTA and the transit contractor.

RECOMMENDATIONS

The auditor has the following recommendations. Recommendations are discussed in further detail in Section 2.

Recommendation 1: Conduct goal setting exercises for CCOG and CTA involving the Board to update strategic planning direction set in 2014.

Recommendation 2: Document separation of staff roles in TDA administration for claiming funds for the CTA and approving the claim.

Recommendation 3: Update the CCOG TDA Claims Checklist.

TRIENNIAL PERFORMANCE AUDIT RESULTS

BACKGROUND

This TPA has been prepared in compliance with the requirements of California PUC Section 99246, which requires that CCOG conducts a performance audit of its activities every three years. The primary objective of this audit is to provide CCOG with an independent and objective evaluation of its performance as it relates to responsibilities of its role as the RTPA for Calaveras County.

This audit evaluates the operations of CCOG in terms of efficiency, effectiveness, economy, and results. In addition, this audit includes a review of CCOG's implementation of recommendations that were contained in the previous Audit report, completed in 2021 for the previous audit period FY 2017-18 through 2019-20. This current audit covers the three-year period from FY 2020-21 through FY 2022-23. Finally, this audit includes a discussion of the various functions and duties of CCOG, based on interviews with staff.

PERFORMANCE AUDIT AND REPORT ORGANIZATION

This Audit was prepared in the following steps:

- A review of pertinent documents, including the Regional Transportation Plan, transit plans, annual Overall Work Programs (OWPs), annual Fiscal and Compliance audits and State Controller's Reports, and CCOG agendas, minutes, and supporting staff reports.
- On-site discussions with the CCOG Executive Director and Transportation Planner.
- Review of prior TPA reports.
- Review of the requirements of the Public Utilities Code, Administrative Code, and other appropriate statutes followed by an assessment of CCOG's compliance with the specified requirements.

REGIONAL TRANSPORTATION PLANNING AGENCY (RTPA) DESCRIPTION

Calaveras County lies in the heart of California's Gold Country, bordered by Amador County to the north, Alpine County to the east, Tuolumne County to the south, and San Joaquin and Stanislaus County to the west. The county has one incorporated city: City of Angels Camp. The closest major cities are Modesto and Stockton (each about 50 – 60 miles to the west of Calaveras County). The major north-south road is State Route (SR) 49, and the major east-west roads are SR 26 and SR 4. One public transit operator serves the region: Calaveras Transit Agency (CTA), branded as Calaveras Connect. CCOG is the designated RTPA for the Calaveras County region, including the City of Angels Camp. CCOG's role as an RTPA is to:

- Allocate transportation funding such as TDA funds;
- Review public transit performance;
- Prepare and adopt a Regional Transportation Plan and Regional Transportation Improvement Plan;

- Outline regional planning efforts to improve mobility for the region; and
- Provide direction to state, federal, and local decision makers regarding transportation planning.

The CCOG Board is composed of seven members: two members from the County Board of Supervisors, two members from the City of Angels Camp Council, and three citizens at large appointed by the other members. The CCOG Board is served by three advisory committees: the Executive Management Group (EMG), the Technical Advisory Committee (TAC), and the Social Services Transportation Advisory Council (SSTAC). The EMG includes representatives from the CCOG Board, Calaveras County, and the City of Angels Camp. The EMG provides advice and oversight of administration and organizational management. The TAC includes representatives from CCOG, City and County staff, and Caltrans. The TAC provides technical input to the Board on a wide range of transportation issues. The primary role of the SSTAC is to provide advice on public transit services for Calaveras County residents and to advocate for the elderly and disabled. The SSTAC is made up of representatives of various transit dependent subsections of the community.

REVIEW OF COMPLIANCE REQUIREMENTS

Below is a discussion of CCOG's compliance with sections of the Public Utilities Code (PUC) which relate to transit performance, as recommended in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*. Table 1 displays the results of the compliance analysis:

1. In accordance with Public Utilities Code Section (PUC) 99231, CCOG allows no transportation operators nor city or county governments which have responsibility for serving a given area to claim, in total, more than those Local Transportation Fund (LTF) moneys apportioned to that area. CCOG annually adopts a resolution approving LTF allocations, and a good system for the apportionment is in place. The TDA allocation process is clearly outlined in the CCOG Policy and Procedures Manual.
2. In reference to PUC 99233 and 99234 (LTF claims for bicycle and pedestrian facilities), CCOG has developed detailed rules and guidelines for LTF claims for bicycle and pedestrian facilities. CCOG did not claim any funds under Article 3 during the audit period.
3. In accordance with Public Utilities Code Sections 99238, the CCOG has established a SSTAC. The SSTAC meets quarterly. CCOG conducted public hearings as required by PUC 99238.5 to obtain input on transit needs in its jurisdiction for each year of the audit period.
4. In accordance with Public Utilities Code Section 99244, CCOG has annually identified, analyzed, and recommended potential transit productivity improvements that could lower the operating cost of those transit operators that operate at least 50 percent of their vehicle service miles within its jurisdiction. As there is only one transit operator in the region and CCOG and the transit operator share the same administrative staff, CCOG is highly involved in analyzing potential productivity improvements for the transit operator. Joint staff are continually reviewing potential service adjustments to improve efficiency.

TABLE 1: RTPA Compliance Requirements - CCOG

Requirement	PUC Reference	In Compliance?		Notes
		Yes	No	
(1) All operators and city or county governments, in total, claim no more than those LTF monies apportioned to that area.	99231	X		
(2) The RTPA has adopted rules and regulations delineating procedures for the submission of claims for facilities provided for the exclusive use of pedestrians and bicycles.	99233, 99234	X		
(3) The RTPA has established a social services transportation advisory council. The RTPA must ensure that there is a citizen participation process that includes at least an annual public hearing.	99238, 99238.5	X		
(4) The RTPA has annually identified, analyzed and recommended potential productivity improvements which could lower operating cost of those operators.	99244	X		
(5) The RTPA has ensured that all claimants to whom it allocated TDA funds submit to it and to the state controller an annual certified fiscal and compliance audit within 180 days after the end of the fiscal year, or has requested the 90-day extension allowed by law.	99245	X		FY 2020-21 - 2/14/22 FY 2021-22 - 12/1/22 FY 2022-23 - 1/18/24
(6) The RTPA has designated an independent entity to conduct a performance audit of operators and itself. The operator audit included calculation of performance indicators and was transmitted within 12 months. If not transmitted, TDA funds were not allocated to the operator.	99246, 99248	X		
(7) The RTPA has submitted a copy of its performance audit to the Director of the California Department of Transportation.	99246 c	X		
(8) The performance audit of the operator includes verification of performance indicators and includes consideration of the needs and types of passengers being served, employment of part-time drivers and contracting with common carriers.	99246 d	X		
(9) The RTPA has established rules and regulations regarding revenue ratios for transportation operators providing services in urbanized and non-urbanized areas.	99270.1, 99270.2	NA		
(10) The RTPA has adopted criteria, rules, and regulations for the evaluation of claims filed under Article 4.5 of the TDA and the determination of the cost effectiveness of the proposed community transit services.	99275.5	NA		
(11) State transit assistance funds received by the RTPA allocated only for transportation planning and mass transportation purposes.	99310.5, 99313.3, Proposition 116	X		
(12) The amount received pursuant to the Public Utilities Code, Section 99314.3; by each RTPA for state transit assistance is allocated to the operators in the area of its jurisdiction as allocated by the State Controllers Office.	99314.3	X		
(13) If TDA funds are allocated for streets and road purposes, the RTPA has annually: Consulted with the SSTAC, identified transit needs, adopted or re-affirmed the definition of "unmet transit needs" and "reasonable to meet", identified the unmet needs or there are no unmet transit needs, or there are unmet transit needs that are reasonable to meet.	99401.5	X		
(14) The RTPA has caused a fiscal audit to be performed each year and submit the audit report to the state controller within 12 months of the end of the fiscal year.	6662	X		FY 2020-21 - 2/14/22 FY 2021-22 - 11/30/22 FY 2022-23 - 1/18/24

5. Per Public Utilities Code Section 99245, CCOG must ensure that all claimants to whom it allocates TDA funds submit to it and to the State Controller an annual certified Fiscal and Compliance Audit within 180 days after end of the fiscal year unless a 90-day extension is granted. CCOG filed an extension for CTA for FY 2020-21 and FY 2022-23 and subsequently met the extended submission deadline. CTA submitted on time for FY 2021-22.

6. In accordance with Public Utilities Code Sections 99246 and 99248, CCOG has herein designated an independent entity to conduct a performance audit of the operator and itself (for the current and previous TPA periods). Michael Baker International conducted the performance audit for the prior three-year period. The prior performance audits addressed all elements indicated in the *Performance Audit Guidebook*.
7. In accordance with Public Utilities Code Section 99246(c), CCOG has submitted a copy of its TPA to the Director of the California Department of Transportation and certified in writing that the performance audit of Calaveras County Transit was completed.
8. In accordance with Public Utilities Code Section 99246(d), the performance audit of CTA (under separate cover) includes a verification of the operator's cost per passenger, operating cost per vehicle service hour, passengers per vehicle service mile, and vehicle service hours per employee, as defined in Section 99247. The performance audit also includes consideration of the needs and types of passengers being served and the employment of part-time drivers and the contracting with common carriers of persons operating under a franchise or license to provide services during peak hours, as defined in subdivision (a) of Section 99260.2.
9. As Calaveras County does not include an urbanized area, PUC 99270.1 and 99270.2 are not applicable to CCOG.
10. CCOG does not receive any claims for TDA funds under Article 4.5; therefore, CCOG has not adopted criteria, rules, and regulations for the evaluation of claims filed under Article 4.5 of the TDA (as permitted under Public Utilities Code Section 99275.5). CCOG follows procedures for TDA claims identified in the statutes. Should there be TDA claims filed under Article 4.5, CCOG should adopt rules for the evaluation of claims and the determination of the cost effectiveness of the proposed community transit services.
11. In accordance with Public Utilities Code Sections 99310.5 and 99313.3 and Proposition 116, State Transit Assistance (STA) funds received by CCOG are allocated only for transit planning, transit capital projects, and transit operations.
12. The amount of STA funds received by CCOG pursuant to the Public Utilities Code Section 9314.3 is allocated to the transit operator in the area, as allocated by the State Controller's Office. There is only one transit operator within CCOG's jurisdiction.
13. According to Public Utilities Code Section 99401.5, if TDA funds are allocated to purposes not related to public or specialized transportation services or facilities for exclusive use of pedestrians and bicycles, CCOG is annually required to:
 - Consult with the SSTAC established pursuant to Public Utilities Code Section 99238,
 - Identify transit needs, including groups who are transit-dependent or transit-disadvantaged, adequacy of existing transit services to meet the needs of groups identified, and analysis of potential alternatives to provide transportation services,
 - Adopt or reaffirm a definition of "unmet transit needs" and "reasonable to meet",
 - Identify the unmet transit needs and those needs that are reasonable to meet, and

- Adopt a finding that there are no unmet transit needs, that there are no unmet needs that are reasonable to meet, or that there are unmet transit needs including needs that are reasonable to meet.

If a finding is adopted that there are unmet transit needs, these needs must be funded before an allocation is made through Article 8 for streets and roads.

CCOG made the above-noted findings and consulted with the SSTAC each year of the audit period prior to allocating TDA funds for streets and roads purposes; however no claims were made under Article 8 during the audit period.

14. In accordance with California Code of Regulations (CCR) Section 6662, CCOG has conducted a Fiscal and Compliance Audit of its accounts and records for each year of the audit period by a certified public accountant and submitted it to the State Controller within the required time frame.

STATUS OF PRIOR AUDIT RECOMMENDATIONS

The previous audit was completed by Michael Baker International in 2021. The recommendations from that effort are enumerated below.

Recommendation 1: Conduct strategic planning and goal-setting exercises involving the Board and executive director, given the added oversight and administration of the CTA.

Implementation In Progress: CCOG staff was proactive during the audit period in updating strategic planning documents for CTA, however, CCOG is aware that additional planning and goal setting involving the Board is appropriate to revisit and update the goals set forth at the 2014 Policy Conference. This recommendation has been carried forward in this audit.

Recommendation 2: Document separation of staff roles in TDA administration for claiming funds for the CTA and approving the claim.

Implementation In Progress: The auditor's interview with CCOG staff confirmed that there is appropriate separation of staff roles in the TDA claim process. CCOG staff is in the process of documenting this separation and fully implementing this recommendation.

Recommendation 3: Update the CCOG TDA Claims Checklist and consider the implementation of an electronic claims form.

Implementation In Progress: CCOG has developed and adopted a fillable PDF format for the TDA Claims Checklist per the above recommendation and CCOG staff is actively working to complete an update of the Checklist.

DETAILED REVIEW OF CCOG FUNCTIONS

This section presents a review of the various functions of CCOG. CCOG's functions can be divided into the following areas:

- Administration and Management
- Transportation Planning and Regional Coordination

- Claimant Relationships and Oversight
- Marketing and Transportation Alternatives
- Grant Applications and Management

Administration and Management

This functional review focuses on internal management of the organization.

General Administration

The CCOG Board meets on the first Wednesday of every month at the County Board of Supervisors Chambers in San Andreas. Agendas are posted eight days in advance and are available online and in print on the entry door of the CCOG offices. Agenda packets are available six days in advance. Meetings can be attended either in person or virtually. The Board dealt with a long list of key documents and funding decisions during the Audit period, including all of those required or suggested by state law and good RTPA practices.

CCOG processes TDA claims in an accurate and timely manner. As CCOG and CTA share the same staff, due to a contract for CTA staff services, TDA claims preparation and submission are handled internally by CCOG/CTA staff. The CCOG Board adopts a resolution approving claims and directing the County Auditor to allocate funds before the end of the fiscal year. CCOG sets aside ten percent of funds annually as a reserve fund. CCOG also chooses to withhold the release of an LTF Article 8 Streets and Roads fund estimate to the City and County until all transit operating and capital expenditures are sufficiently funded.

CCOG has an organized process for filing and the retention of pertinent plans and other documents as outlined in the CCOG Policy and Procedures Manual. Documents are generally kept in the archives for a minimum of seven years, unless required to be kept longer by law. Documents are backed up in electronic format on a server. CCOG last updated the Policy and Procedures Manual in late 2022.

Internal Planning and Achievements

In terms of internal planning, CCOG has set forth clear goals and objectives in the Overall Work Program (OWP) and Regional Transportation Plan. CCOG does a good job completing tasks identified in the OWP. Further, the tasks set forth in the OWP are realistic and reflect the needs and issues in the Calaveras County region. A review of the OWP shows that CCOG work elements include all plans and processes for which RTPA's are responsible.

CCOG should be commended for their efforts towards and success in securing discretionary funding for transportation projects during the audit period, including an Active Transportation Planning (ATP) grant and Trade Corridor Enhancement Program (TCEP) grant. CCOG is also utilizing Congestion Mitigation and Air Quality Improvement (CMAQ) and Regional Surface Transportation Program (RSTP) funding for Safe Routes to Schools projects.

CTA purchased property in San Andreas during the audit period that will serve as the future site of the CCOG/CTA administrative and operations facility. This facility will have bus maintenance, storage and charging facilities. CCOG intends to utilize SB 125 money to fund this project.

Governing Board Activities

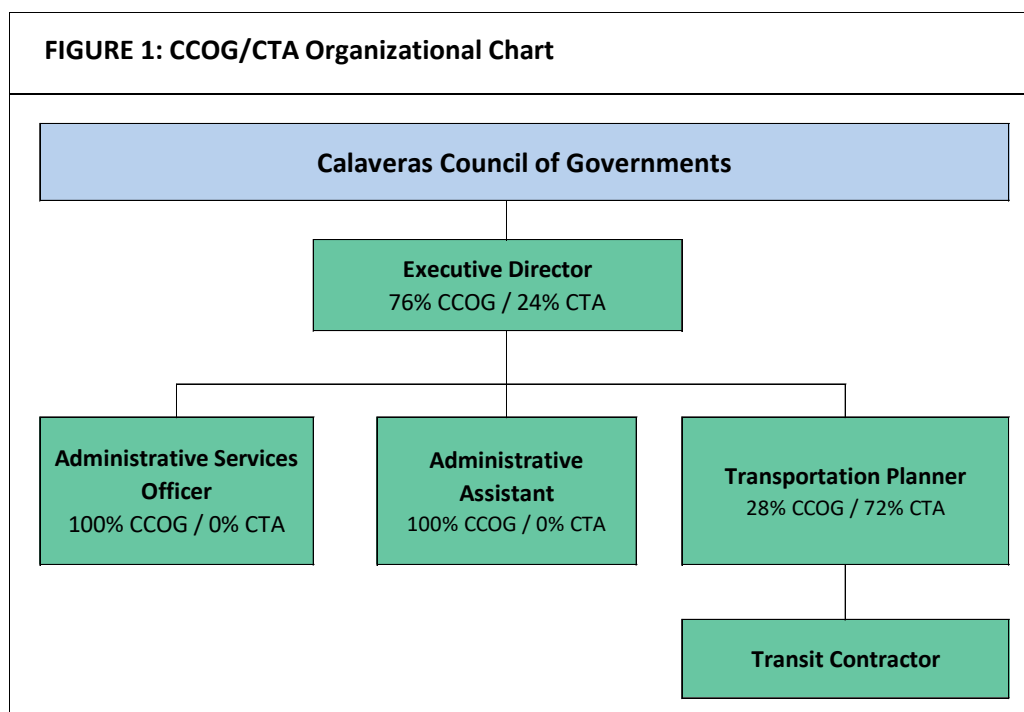
The CCOG Board has good access to clear and concise information on which to make informed decisions about transportation funding. There appears to be good communication between staff and the Board. During the audit period, the commission has supported or undertaken a wide variety of planning efforts to address regional and state goals and objectives. Examples include the Zero Emission Bus Rollout and Implementation Plan and the Senate Bill 743 Vehicle Miles Traveled Implementation Report.

Personnel

CCOG/CTA staff consist of an Executive Director, Administrative Services Officer, Administrative Assistant, and Transportation Planner. As shown in Figure 1, each staff member's time is allocated between RTPA and transit operator duties, with each staff member focusing on different specialties. CCOG/CTA staff work well as a team. Given the work accomplished, the level of staffing is appropriate.

The Executive Director conducts job performance evaluations annually. The Executive Director is evaluated annually by the CCOG Board.

Staff members are offered health and retirement benefits, outlined in the CCOG Policy and Procedures Manual. The Manual was updated during the audit period to include a telework and COVID-19 policy, and to establish vacation and accrual caps.



Transportation Planning and Regional Coordination

This functional area covers one of the major RTPA responsibilities: transportation planning in a regional context.

Regional Transportation Planning

The most recent update of the Calaveras County Regional Transportation Plan (RTP) was completed in October 2021. The RTP includes all elements required under state guidelines, including: an overview of demographics, description of existing transportation facilities, discussion of regional issues, projection of future transportation conditions, and a financially constrained and unconstrained plan for addressing those issues. For public transit, the RTP focuses on infrastructure needs and vehicle replacement, such as:

- Making improvements to the first-mile/last-mile transportation system that would support Calaveras Connect riders. This could include sidewalks or crosswalks between bus stops, neighborhoods, and commercial centers;
- Ensuring that future state highway improvements consider the needs of public transit riders;
- Replacing aging vehicles; and
- Increasing transit service to a wider area will be important as Valley Springs builds out.

The 2021 RTP update followed a Public Participation Plan process adopted in 2015 which incorporates required RTP stakeholder/public outreach to the Calaveras community, Native American Tribes, private sector entities, and natural resource agencies.

CCOG recently completed a Zero Emission Bus Rollout and Implementation Plan to plan for the long-term transition of the CTA vehicle fleet to zero emission in accordance with California Air Resource Board (CARB) Innovative Clean Transit (ICT) guidelines. CCOG also completed the Senate Bill 743 Vehicle Miles Traveled Implementation Report in 2022 that provides guidance on Vehicle Miles Traveled (VMT) analysis methods and strategies for VMT reduction.

Most recently, CCOG completed an Evacuation Access Needs Assessment and Preparedness Plan to build resiliency of the county's transportation system to catastrophic events.

Regional Coordination

CCOG is actively involved in regional planning efforts which have an impact on transportation in Calaveras County. Calaveras, Amador, and Tuolumne County are especially connected through their public transit services and the SR 49 corridor. As such, the counties maintain a Memorandum of Understanding (MOU) and often work closely together. Prior to this audit period, the Tuolumne County Transportation Council managed the development of the Central Sierra Zero Emission Vehicle Readiness Plan, a plan that covers four central Sierra counties (Calaveras, Alpine, Tuolumne, and Amador). This plan evaluates current conditions for Zero Emission Vehicles (ZEVs) and provides a framework for how to support the transition to ZEVs within the region in an efficient manner. In the past, the three counties have also jointly prepared grant applications.

CCOG was a partner in Promoting Safe Bicycle Travel Opportunities, a grant-funded study completed in 2021 that identified ways in which bicycle tourism opportunities could be expanded and enhanced throughout five small rural counties. This study was a collaboration between five adjacent counties.

Information Generation and Distribution

Over the years, CCOG has worked with County GIS staff to develop mapping tools for better analysis of the regional transportation system and maintains an MOU with the County of Calaveras, City of Angels Camp, and Calaveras County Water District to openly share GIS data. CCOG maintains the regional travel demand model for the Calaveras County region, last updated in 2002. CCOG staff stays up to date on regional planning and development projects and coordinates with the County and City of Angels Camp on transportation funding and provides project input.

Claimant Relationship and Oversight

This functional area includes interactions between the transit operator and the RTPA, both required and otherwise. As the RTPA and transit operator share administrative staff, Calaveras County has a somewhat unique, but appropriate relationship between the RTPA and transit operator. CTA employs a transit contractor to perform operations and maintenance of the transit system and there appears to be a strong relationship between CTA and the contractor, Paratransit Services. Paratransit Services has served as the transit contractor in Calaveras County since 2011. CCOG/CTA staff and the General Manager for Paratransit Services meet once a month to discuss operations and any pertinent issues and talk informally on a weekly basis. While procedures are not in writing, CCOG practices internal controls to maintain the separation of duties between the CCOG and the CTA. Multiple CCOG staff are involved in the preparation, review, and approval of documents approving funding for CTA. Overall, CCOG has an appropriate level of oversight of the transit operator.

Productivity Committee Functions

The CTA Board regularly meets immediately following the monthly CCOG meeting to review transit services performance and transit financial reports. The CCOG Social Services Transportation Advisory County (SSTAC) and Technical Advisory Committee (TAC) act as important advisory committees for CCOG and CTA. The SSTAC meets quarterly (beyond the annual requirement of the TDA) to discuss unmet transit needs or other transit related issues. The TAC meets once a month to discuss regional transportation, strategic planning, and financial planning issues.

Technical and Managerial Assistance to Operators/Communication of TDA

In terms of communication of TDA requirements, CCOG/CTA provides transit operator staff with the information needed to comply with TDA. Despite changes in staff during the audit period, contractor staff confirmed that communication on TDA-related matters is sufficient. Recommendations from the prior TDA Performance Audit were clearly communicated to the contractor and are in the process of being implemented.

Reports and Information/TDA Processing

During the audit period, CCOG commissioned fiscal and compliance audits from an independent auditor for CCOG and CTA. Fiscal audits and TDA funding allocations for all fiscal years attest that TDA funds were expended in conformance with most applicable laws, regulations, allocation instructions, and resolutions

of CCOG. The one finding of the fiscal auditor for FY 2021-22 regarding LTF allocations for capital expenditures has been addressed and corrected.

There appears to be no major issues in terms of processing TDA claims. During the audit period, CCOG did not set aside any of its LTF allocation after deductions for bicycle and pedestrian projects under Article 3.

Marketing and Transportation Alternatives

Marketing efforts for transit services in Calaveras County are performed by CCOG/CTA staff with assistance from the transit contractor. During the audit period, CCOG/CTA staff developed and distributed a Rider's Guide to reflect the current services offered by CTA throughout the County. Comments and complaints regarding public transit are received either through the Calaveras Connect website and read by the CTA Transportation Planner or by phone directly by the contractor. Any comments received directly by the contractor are addressed and reported to CTA in the monthly report.

CCOG is quite involved in alternative transportation planning efforts, as evidenced by the large-scale non-motorized facility projects being implemented in the region and the completion of Promoting Safe Bicycle Travel Opportunities in 2021. CCOG is proud to have secured ATP grant funding for bicycle and pedestrian infrastructure improvements in the county.

CCOG has a strong public information process in place. The CCOG website lists various completed plans and studies along with an archive of meeting minutes and provides links to various governmental websites and local organizations.

Grant Applications and Management

Federal Transit Administration (FTA) grant applications at CCOG are prepared internally by the Transportation Planner while many discretionary grant applications are prepared by an outside consultant in partnership with CCOG staff.

During the audit period, no state or federal grant applications were denied in Calaveras County due to errors or omissions. CCOG has been successful in obtaining discretionary grant funding, as well as Low Carbon Transit Operations Program (LCTOP), Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), FTA American Rescue Plan Act (ARPA), FTA 5311, and FTA 5339 funding. CCOG staff has also been effective in distributing grants. Staff are continually looking for new, recurring, or discretionary grant opportunities to help fund all the projects and work elements in the OWP.

CONCLUSIONS AND RECOMMENDATIONS

Overall, CCOG is managed and operated in an effective, efficient, and economical manner. CCOG effectively fulfills its role as the RTPA for Calaveras County.

The following describes the auditor's findings and recommendations:

FINDINGS

- CCOG has complied with all requirements listed in the TDA and other statutes related to performance in the *Performance Audit Guidebook*.
- All of the prior audit recommendations remain in progress.
- During the audit period, CCOG allocated regional transportation funding for a variety of projects to improve transportation facilities and purchased the future site of the CCOG/CTA administrative, operations, and maintenance facility.
- CCOG excels as an RTPA in commissioning transportation planning studies and securing grant funding to improve all types of transportation conditions for the region. Examples include obtaining FTA 5311 and FTA 5339 grants, securing a highly competitive ATP grant, the completion of a Zero Emission Bus Rollout and Implementation Plan, and an Evacuation and Access Needs Assessment and Preparedness Plan.
- There is a good and productive working relationship between CCOG/CTA and the transit contractor.

RECOMMENDATIONS

Recommendation 1: Conduct goal setting exercises for CCOG and CTA involving the Board to update strategic planning direction set in 2014.

It is recommended that CCOG update the goals and policy direction set at the 2014 Policy Conference to reflect the significant changes made to transit oversight and management in Calaveras County since then. It would be beneficial to include the Board and select CCOG and CTA staff members in these exercises.

Recommendation 2: Document separation of staff roles in TDA administration for claiming funds for the CTA and approving the claim.

This recommendation, originating in the prior performance audit, is still relevant as separation of staff roles in TDA administration for claiming and approving funds for CTA is not documented. It is recommended that internal controls are defined and documented that separate the roles of claim submittal and claim approval.

Recommendation 3: Update the CCOG TDA Claims Checklist.

The current TDA Claims Checklist reflects outdated TDA guidance and regulations on submission deadlines for State Controller Reports. It is recommended that CCOG update their TDA Claims Checklist to reflect the latest deadlines and TDA guidance on report submittal and allocations.