

MEASURE A PROGRAM PERFORMANCE AUDIT

GOAL 1. DETERMINE COMPLIANCE WITH THE MEASURE A ORDINANCE

1. MEASURE A REVENUE DISTRIBUTION

Objective: Determine if the distribution of Measure A revenues is in accordance with the voter-approved expenditure plan

Objective: Determine if ongoing allocations are based on annually updated population and lane mile data in compliance with the Ordinance

2. ELIGIBILITY OF CAPITAL PROGRAM EXPENDITURES

Objective: Determine if all capital project expenditures meet eligibility criteria

Objective: Determine if contract awards agree with total project expenditures

3. INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE (ITOC)

Objective: Determine if the ITOC is operating in compliance with the Ordinance

4. ESTABLISHMENT OF THE SACRAMENTO COUNTYWIDE TRANSPORTATION MITIGATION FEE PROGRAM (SCTMFP)

Objective: Confirm that each local agency established an impact fee program in compliance with the Ordinance

5. ADMINISTRATION EXPENSES

Objective: Verify that administration allocations and expenditures are limited to 0.75 percent of sales tax revenue as required under the Ordinance

6. MAINTENANCE OF EFFORT

Objective: Determine if Measure A funds were used to match other funding sources

Objective: Create a summary of each funding source and amount for a sample of capital projects

7. INTERNAL CONTROLS OVER PROCUREMENT

Objective: Evaluate internal controls over payment processing to determine if there are any deficiencies in the design of the internal control environment

GOAL 2: PROGRAM REVENUE AND BOND FINANCING

8. MEASURE A SALES TAX REVENUES

Objective: Document the process for developing revenue projections and make recommendations for process improvements

9. SCTMFP REVENUES

Objective: Determine if local agencies are charging the appropriate fees and remitting them to the STA timely

10. BOND ISSUANCE

Objective: Document the cost and effectiveness of when bonds were issued and expended in relation to capital program needs

11. FISCAL AND PERFORMANCE AUDITS AND ANNUAL BUDGETS

Objective: Determine if timely annual fiscal audits were performed as required by the Ordinance

Objective: Determine if timely annual budgets were approved by the Board

GOAL 3: ASSESS PROGRAM EFFECTIVENESS

12. DOCUMENTATION OF PROGRAM MANAGEMENT PROCEDURES

Objective: Document the Authority's strategies to maximize funding and reduce program costs

Objective: Document project status reporting and the status of each project in the voter-approved expenditure plan

13. ACCOMPLISHMENTS DURING THE FIRST TEN YEARS

Objective: Document the program's actual accomplishments during the first ten years in comparison to anticipated accomplishments