

Humboldt County Association of Governments (as the RTPA)



TDA Triennial Performance Audit for Fiscal Years 2022/23, 2023/24, and 2024/25

FINAL REPORT | JUNE 2026



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Chapter 1 | Executive Summary

The Triennial Performance Audit of the Humboldt County Association of Governments (HCAOG) covers a three-year period ending June 30, 2025. The California Public Utilities Code requires all Regional Transportation Planning Agencies conduct an independent Triennial Performance Audit in order to be eligible for Transportation Development Act (TDA) funding.

In 2025, HCAOG selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the three transit operators to which it allocates TDA funding. Moore & Associates is a consulting firm specializing in public transportation. Selection of the consultant followed a competitive procurement process.

This chapter summarizes key findings and recommendations developed during the Triennial Performance Audit (TPA) of HCAOG as the RTPA for the period:

- Fiscal Year 2022/23,
- Fiscal Year 2023/24, and
- Fiscal Year 2024/25.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. The auditors believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The review was also conducted in accordance with the processes established by the California Department of Transportation, as outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*.

The Triennial Performance Audit includes five elements:

1. Compliance requirements,
2. Follow-up of prior recommendations,
3. Analysis of internal goal setting and strategic planning efforts,
4. Review of the RTPA's functions and activities, and
5. Findings and recommendations.

Test of Compliance

Based on discussions with HCAOG staff, analysis of program performance, and an audit of program compliance and function, the audit team presents two findings related to compliance with the TDA.

- In FY 2022/23, the City of Arcata's TDA fiscal audit was not completed until April 26, 2024. In FY 2024/25, the HTA's TDA fiscal audit had not been completed at the time of this report.



- HCAOG was partially out of compliance regarding its 2023 Triennial Performance Audit. The RTPA was in compliance with two parts of the requirement – it engaged an independent entity to prepare the audits and did not allocate TDA funding to the operators until the audits were completed. However, the audits were not completed by June 30, 2024, as was required.

Status of Prior Recommendations

The prior Triennial Performance Audit – completed in July 2023 by LSC Transportation Consultants for the three fiscal years ending June 30, 2022 – included the following recommendations:

1. HCAOG should review unmet transit needs reasonable to meet definitions to place greater importance on performance indicators which more directly reflect ridership and the cost required to operate the service.
Status: Implemented.
2. HCAOG should consider reconvening the Service Coordination Committee (SCC) or similar type of group to promote coordination between all transit operators and social service agencies.
Status: Implemented/no longer applicable.
3. HCAOG should continue to encourage the transit operators to pursue unified regional branding.
Status: Implemented.

Goal Setting and Strategic Planning

Findings and Recommendations

Based on discussions with HCAOG staff, analysis of program performance, and an audit of program compliance and function, the audit team presents the aforementioned findings related to compliance with the TDA.

- In FY 2022/23, the City of Arcata’s TDA fiscal audit was not completed until April 26, 2024. In FY 2024/25, the HTA’s TDA fiscal audit had not been completed at the time of this report.
- HCAOG was partially out of compliance regarding its 2023 Triennial Performance Audit. The RTPA was in compliance with two parts of the requirement – it engaged an independent entity to prepare the audits and did not allocate TDA funding to the operators until the audits were completed. However, the audits were not completed by June 30, 2024, as was required.

Recommendations are intended to assist in bringing the RTPA into compliance with the requirements and standards of the TDA as well as address non-compliance-related issues, challenges, or opportunities observed during the site visit and functional review. The following recommendation is presented for the Humboldt County Association of Governments.



Exhibit 1.1 Summary of Audit Recommendations

	Recommendations	Importance	Timeline
1	HCAOG should continue to work with the operators and its TDA fiscal auditor to ensure TDA fiscal audits are completed within the extended timeframe each fiscal year.	Medium	Ongoing
2	HCAOG should provide a higher level of oversight over productivity recommendation status reports included within TDA claims.	Medium	Ongoing



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Chapter 2 | Audit Scope and Methodology

The Triennial Performance Audit (TPA) of the Humboldt County Association of Governments covers the three-year period ending June 30, 2025. The California Public Utilities Code requires all Regional Transportation Planning Agencies conduct an independent Triennial Performance Audit in order to be eligible for Transportation Development Act (TDA) funding.

In 2025, HCAOG selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the three transit operators to which it allocates funding. Moore & Associates, Inc. is a consulting firm specializing in public transportation. Selection of Moore & Associates, Inc. followed a competitive procurement process.

The Triennial Performance Audit is designed to be an independent and objective evaluation of HCAOG as the designated RTPA for Humboldt County. Direct benefits of a triennial performance audit include providing RTPA management with information on the economy, efficiency, and effectiveness of their programs across the prior three years; helpful insight for use in future planning; and assuring legislative and governing bodies (as well as the public) that resources are being economically and efficiently utilized. Finally, the Triennial Performance Audit fulfills the requirement of PUC 99246(a) that the RTPA designate an independent entity other than itself to conduct a performance audit of its activities as well as those of each operator to whom it allocates TDA funding.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit team plans and performs the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. The auditors believe the evidence obtained provides a reasonable basis for our findings and conclusions.

The audit was also conducted in accordance with the processes established by the California Department of Transportation (Caltrans), as outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*, as well as *Government Auditing Standards* published by the U.S. Comptroller General.

Objectives

A Triennial Performance Audit has four primary objectives:

1. Assess compliance with TDA regulations,
2. Review actions taken by the RTPA to implement prior recommendations,
3. Evaluate the efficiency and effectiveness of the RTPA through a review of its functions, and
4. Provide sound, constructive recommendations for improving the efficiency and functionality of the RTPA.



Scope

The TPA is a systematic review of performance evaluating the efficiency, economy, and effectiveness of the regional transportation planning agency. The audit of HCAOG included five tasks:

1. Review of compliance with TDA requirements and regulations.
2. Assessment of the implementation status of recommendations included in the prior Triennial Performance Audit.
3. Analysis of HCAOG's internal goal setting and strategic planning functions.
4. Examination of the following functions:
 - Administration and Management,
 - Transportation Planning and Regional Coordination,
 - Claimant Relationships and Oversight,
 - Marketing and Transportation Alternatives, and
 - Grant Applications and Management.
5. Recommendations to address opportunities for improvement based on analysis of the information collected and the review of the RTPA's core functions.

Methodology

The methodology for the Triennial Performance Audit of HCAOG as the RTPA included thorough review of documents relevant to the scope of the review, as well as information contained on its website. The documents reviewed included the following (spanning the full three-year period):

- Triennial Performance Audit reports for the prior review period;
- Annual budgets;
- Audited financial statements;
- State Controller Reports;
- Agency organizational chart;
- Board meeting minutes and agendas;
- Policies and procedures manuals;
- Regional planning documents;
- Overall work plans;
- Article 8 Unmet Transit Needs documentation;
- TDA claims manual; and
- TDA and transit funding allocations to operators.

The methodology for this audit included a site visit at the HCAOG offices (located at 611 I St in Eureka) with HCAOG representatives on March 10, 2026. The audit team met with Brendan Byrd (Executive Director), Amy Eberwein (Administrative Services Officer), and Stevie Luther (Associate Regional Planner), and reviewed materials germane to the triennial audit process.

The report is comprised of seven chapters divided into three sections:

1. Executive Summary: A summary of the key findings and recommendations developed during the Triennial Performance Audit process.



2. TPA Scope and Methodology: Methodology of the audit and pertinent background information.
3. TPA Results: In-depth discussion of findings surrounding each of the subsequent elements of the audit:
 - Compliance with statutory and regulatory requirements,
 - Progress in implementing prior recommendations,
 - Goal setting and strategic planning,
 - Functional review, and
 - Findings and recommendations.



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Chapter 3 | Overview of HCAOG

The Humboldt County Association of Governments (HCAOG) was created in 1968 through a Joint Powers Agreement (JPA) signed by the eight local governments in the region (the County and seven incorporated cities). In 1972, the State of California designated HCAOG as the RTPA for Humboldt County.

Roles

HCAOG serves multiple functions within the region, including:

- **Local Transportation Authority (LTA).** In 2016, HCAOG was designated by the Humboldt County Board of Supervisors as the Local Transportation Authority. As the local transportation authority, HCAOG may impose a transactions and use tax for transportation purposes subject to voter approval. While Measure U was placed on the ballot in November 2016, it did not receive a two-thirds majority of votes.
- **Regional Transportation Planning Authority (RTPA).** As the RTPA, HCAOG is legally responsible for allocating Transportation Development Act (TDA) funds. The TDA provides two major sources of funding: Local Transportation Funds (LTF), which are derived from a one-quarter cent state sales tax, and State Transit Assistance (STA), which is derived from the statewide sales tax on diesel fuel.
- **Service Authority for Freeway Emergencies (SAFE).** Since 1993, HCAOG has been responsible for operation and administration of roadside call boxes and freeway service patrol programs. This service is funded through a one dollar surcharge on annual vehicle registrations.

HCAOG also participates in several regional organizations. These include the following:

- California Association of Councils of Governments (CALCOG),
- Rural Counties Task Force (RCTF), and
- North State Super Region (NSSR).

HCAOG Board and Committees

The Humboldt County Association of Governments is governed by a Board composed of one elected official from each of the eight local governments (including Humboldt County and the cities of Arcata, Blue Lake, Eureka, Ferndale, Fortuna, Rio Dell, and Trinidad) as well as one ex-officio member appointed by the Governor of California (typically Caltrans' District 1 Director). The HCAOG Board of Directors meets at 4:30 p.m. on the third Thursday of the month in the Council Chambers at Eureka City Hall. This location is served by HTA's Eureka Transit Purple Loop and Redwood Transit System route.

HCAOG committees include two Board committees (comprised of members of the Board of Directors) as well as several committees that serve to advise the Board of Directors.

- **Executive Committee:** This three-member committee made up of members of the Board of Directors carries out administrative and executive functions between regular meetings. It consists



of the Chair, Vice-Chair, and one additional Board member selected by the Board. It meets on an as-needed basis.

- **Policy Advisory Committee (PAC):** The PAC consists of all members of the Board as well as a representative of Caltrans and the Chair of the Humboldt Transit Authority. It recommends formal actions to the Board on all transportation-related matters. The PAC meets during HCAOG Board meetings.
- **Technical Advisory Committee (TAC):** The TAC is an 18-member committee that advises the Board on technical matters, funding allocations, and transportation programs. It is comprised of representatives of public works or transportation staff from each of the member entities, Native American tribes and Rancherias, transit managers, Caltrans, and the California Highway Patrol. The TAC also provides direction to HCAOG staff regarding the Regional Transportation Plan (RTP), Regional Transportation Improvement Program (RTIP), and Overall Work Program (OWP). The TAC meets at 2:30 p.m. on the first Thursday of the month at the HCAOG offices.
- **Social Services Technical Advisory Committee (SSTAC):** The SSTAC was established in compliance with Senate Bill 498. It consists of a minimum of nine members representing the transit community (including senior and disabled riders), social service providers, the low-income community, and the Consolidated Transportation Service Agency (CTSA). The former Service Coordination Committee was consolidated with the SSTAC in 2020, adding representatives from local public and private transit operators, local colleges, and Caltrans to the SSTAC roster. A subcommittee of the SSTAC serves as the FTA Section 5310 Evaluation Committee. The SSTAC meets at 1:30 p.m. on the first Wednesday of the month in February, March, May, August, and December (2026).
- **Complete Streets Ad-Hoc Committee:** This committee supports Caltrans District 1's project delivery strategies for implementing multimodal projects, balancing local goals, plans, and values with the State Highway System Management Plan and the State Bicycle and Pedestrian Plan.

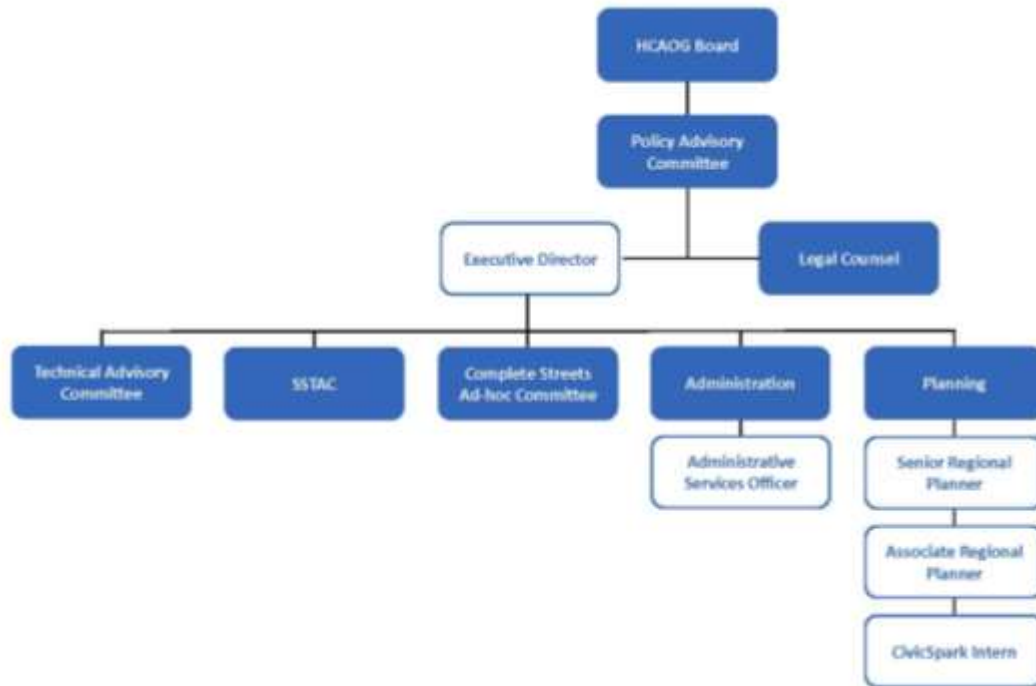
HCAOG also serves as the administrator of the Humboldt Bay Trail Fund Committee, though it is not a voting member. This committee provides financial support for the creation and maintenance of multipurpose trails and bike paths around Humboldt Bay. The committee is comprised of four community members at large (one of whom is a representative from the Humboldt Trails Council) and three public agency representatives from the cities of Arcata and Eureka and the Humboldt County Public Works Department.

Organization

The HCAOG organizational chart (see Exhibit 3.1) includes four full-time positions and one intern position. HCAOG's Executive Director reports to the HCAOG Board and Policy Advisory Committee and manages two departments – Administration and Planning.



Exhibit 3.1 Organizational Chart



During the audit period, the following individuals served as voting members of the Humboldt County Association of Governments Board:

- Stacy Atkins-Salazar, City of Arcata (2022-2025)
- Steve Avis, City of Ferndale (2022)
- Kim Bergel, City of Eureka (2023-2025)
- Gordon Johnson, City of Rio Dell (2022)
- Mike Johnson, City of Fortuna (2022-2025)
- Adelene Jones, City of Blue Lake (2022-2024)
- Skip Jorgensen, City of Ferndale (2023-2025)
- Bryce Kenny, City of Trinidad (2025)
- Steve Madrone, Humboldt County Board of Supervisors (2023-2025)
- Robert Orr, City of Rio Dell (2023-2025)
- John Sawatzky, City of Blue Lake (2025)
- Susan Seaman, City of Eureka (2022)
- Jack West, City of Trinidad (2022-2024)
- Mike Wilson, Humboldt County Supervisor (2022)

A representative of Caltrans District 1 also serves on the Board as an ex-officio (non-voting) member.



Goal setting and strategic planning

One of the primary planning documents for an RTPA is the Regional Transportation Plan (RTP). The RTP is a long-range (25-year) transportation plan providing a vision for regional transportation investments. HCAOG’s current RTP, which spans 2026 through 2046, is called VROOM (Variety in Rural Options of Mobility). It was adopted on February 19, 2026. The overall goal of the RTP is:

[F]or Humboldt County to have a carbon-neutral, multi-modal transportation system that is comprehensive, safe, sustainable, and equitable so that people in the region can travel and move goods by the modes that best suit the individual or business/industry, and society at large.

The RTP further defines the overall objective under that goal as, “Program all transportation funds based on multi-modal transportation goals and objectives, and needs and priorities as established in the Regional Transportation Plan.”

Exhibit 3.2 RTP Objectives

Category	Primary and Sub-Objectives
Active Transportation Mode Share/Complete Streets	Increase multi-modal mobility, balanced mode shares, and/or access. <ul style="list-style-type: none"> • Expand and improve local and interregional transit services to improve mobility for people in Humboldt County. • Increase percentage of all trips, combined, made by walking, biking, micro-mobility/matched rides, and transit. • Reduce VMT per capita.
Economic Vitality	Support the local or regional economy by improving goods movement and transportation access, efficiency, and cost-effectiveness. <ul style="list-style-type: none"> • Transit service provides convenient means of transportation to work, medical appointments, and shopping.
Efficient & Viable Transportation System	Make the transportation system operate more efficiently. <ul style="list-style-type: none"> • Maximize operating efficiency and productivity without lowering service quality. • Ensure that transit systems meet minimum performance standards. • Reduce on-road transportation-related fossil fuel consumption in Humboldt County.
Environmental Stewardship & Climate Protection	Enhance the performance of the transportation system while protecting and enhancing the natural environment. <ul style="list-style-type: none"> • Coordinate long-range transit planning with land use policy, environmental policy, and development projects to help achieve a balanced transportation system. • Double transit trips by 2025, and again by 2030, and again by 2040.
Equitable & Sustainable Use of Resources	Advocate for costs and benefits (financial, environmental, health, and social) to be shared fairly. <ul style="list-style-type: none"> • Make transit service as affordable and convenient as possible for Humboldt’s primary transit users, who are low-income households, youth, seniors, and persons with disabilities.
Safety and Health	Increase safety for all roadway users. <ul style="list-style-type: none"> • Decrease roadway fatalities by increasing the number of trips taken by transit.



Since the beginning of the audit period, HCAOG has developed goals and objectives specific to different modes and projects through regional planning efforts. These have included the county-wide Transit Development Plan, adopted in October 2023.



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Chapter 4 | Program Compliance

This section examines HCAOG’s compliance with the State of California’s Transportation Development Act as well as relevant sections of California’s Public Utilities Commission code. An annual certified fiscal audit confirms TDA funds were apportioned in conformance with applicable laws, rules, and regulations. Although compliance verification is not a Triennial Performance Audit function, several specific requirements concern issues relevant to the performance audit. The RTPA considers full use of funds under CCR Section 6754(a) to refer to operating funds but not capital funds. The Triennial Performance Audit findings and related comments are delineated in Exhibit 4.1.

Compliance was determined through discussions with HCAOG staff as well as an inspection of relevant documents, including the fiscal audits for each year of the triennium. Also reviewed were planning documents, Board actions, and other related documentation.

Two compliance issues have been identified for HCAOG as the RTPA.

- In FY 2022/23, the City of Arcata’s TDA fiscal audit was not completed until April 26, 2024. In FY 2024/25, the HTA’s TDA fiscal audit had not been completed at the time of this report.
- HCAOG was partially out of compliance regarding its 2023 Triennial Performance Audit. The RTPA was in compliance with two parts of the requirement – it engaged an independent entity to prepare the audits and did not allocate TDA funding to the operators until the audits were completed. However, the audits were not completed by June 30, 2024, as was required.

Developments Occurring During the Audit Period

For many transit operators in California, recent years have reflected both the acute impacts of and recovery from the COVID-19 pandemic. By the end of FY 2024/25 – even earlier in some cases – most operators had exhausted federal relief funds, even though penalties for non-compliance with farebox recovery ratios continued to be waived. However, the receipt of federal relief funds complicated matters, as they impacted the amount of TDA funding operators were eligible to receive and, in some cases, resulted in over-payments that had to be resolved after the funds were spent. Many operators, even more than five years after the onset of the pandemic, still struggle with ridership that has yet to return to pre-pandemic levels.

California Assembly Bill 90, signed into law on June 29, 2020, provided temporary regulatory relief for transit operators required to conform with Transportation Development Act (TDA) farebox recovery ratio thresholds in FY 2019/20 and FY 2020/21. California Assembly Bill 149, signed into law on July 16, 2021, provided additional regulatory relief by extending the provisions of AB 90 through FY 2022/23 and adjusting definitions of eligible revenues and operating costs. Most recently, California Senate Bill 125, signed into law on July 10, 2023, extended protections provided via earlier legislation through FY 2025/26. While this means the audit period covered by this audit is fully exempt from penalties for non-compliance with the farebox recovery ratio, for example, it also means that transit operators may need to be in compliance by the second year of the next audit period.



While the ability to maintain state mandates and performance measures is important, these measures enabled transit operators to adjust to the impacts of the COVID-19 pandemic while continuing to receive their full allocations of funding under the TDA.

Together, these three pieces of legislation include the following additional provisions specific to transit operator TDA funding under Article 4:

- Prohibits the imposition of the TDA revenue penalty on an operator that did not maintain the required ratio of fare revenues to operating cost from FY 2019/20 through FY 2025/26.
- Expands the definition of “local funds” to enable the use of federal funding to supplement fare revenues and allows operators to calculate free and reduced fares at their actual value.
- Adjusts the definition of operating cost to exclude the cost of ADA paratransit services, demand-response and microtransit services designed to extend access to service, ticketing/payment systems, security, some pension costs, and some planning costs.
- Allows operators to use STA funds as needed to keep transit service levels from being reduced or eliminated through FY 2025/26.

SB 125 also called for the establishment of the Transit Transformation Task Force to develop policy recommendations aimed at increasing transit ridership and improving the customer experience statewide. In the more than 50 years since the adoption of the Transportation Development Act (TDA), California’s public transportation landscape has evolved significantly. Many transit operators have struggled to meet the farebox recovery ratio requirement, raising questions about whether it remains an appropriate or effective measure of TDA compliance.

In 2018, the chairs of California’s legislative transportation committees asked the California Transit Association to convene a policy task force to examine the TDA. That effort produced a draft framework for reform in early 2020, just prior to the COVID-19 pandemic. The Transit Transformation Task Force released its report in December 2025. While the report includes several recommendations to modernize the TDA - including identifying the farebox recovery ratio and operating cost per hour requirements as outdated and recommending that farebox recovery and cost-inflation penalties be replaced - these proposals represent an initial step rather than immediate policy changes. Achieving the necessary funding and statutory reforms will require sustained advocacy over the coming years.



Exhibit 4.1 Transit Development Act Compliance Requirements

Compliance Element	Reference	Compliance	Comments
All transportation operators and city or county governments which have responsibility for serving a given area, in total, claim no more than those Local Transportation Fund monies apportioned to that area.	PUC 99231	In compliance	
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 (Article 3).	PUC 99233, 99234	In compliance	
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.	PUC 99238, 99238.5	In compliance	The SSTAC meets at 1:30 pm on the first Wednesday of the month in February, March, May, August, and December.
The RTPA has annually identified, analyzed, and recommended potential productivity improvements which could lower operating cost of those operators, which operate at least 50 percent of their vehicle service miles within the RTPA’s jurisdiction. Recommendations include, but are not being limited to, those made in the performance audit. <ul style="list-style-type: none"> • A committee for the purpose of providing advice on productivity improvements may be formed. • The operator has made a reasonable effort to implement improvements recommended by the RTPA as determined by the RTPA, or else the operator has not received an allocation that exceeds its prior year allocation. 	PUC 99244	In compliance	Operators submit an explanation of how they have addressed audit findings and recommendations as part of the annual TDA claims process.
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.	PUC 99245	Not in compliance	See chart in Exhibit 4.2. In FY 2022/23, the City of Arcata did not complete its TDA fiscal audit until April 26, 2024. The HTA’s FY 2024/25 TDA fiscal audit was completed on May 8, 2026.
The RTPA has submitted to the state controller an annual certified fiscal audit within 12 months of the end of the fiscal year.	CCR 6662	In compliance	FY 2022/23: March 15, 2024 FY 2023/24: January 27, 2025 FY 2024/25: February 6, 2026
The RTPA has submitted within 90 days after the end of the fiscal year an annual financial transactions report to the state controller. [Later amended to seven months following the end of the fiscal year.]	CCR 6660	In compliance*	FY 2022/23: January 30, 2024 FY 2023/24: February 5, 2025 FY 2024/25: January 29, 2026 <i>Note: FY 2022/23 & FY2023/24 SCO reports were submitted by the fiscal auditor.</i>

**While the report was delivered three days late, we have elected to include a finding of in compliance given it was during the transition to a new Executive Director and is not likely to reoccur.*



Compliance Element	Reference	Compliance	Comments
The RTPA has designated an independent entity to conduct a performance audit of operators and itself (for the current and previous triennia). For operators, the audit was made and calculated the required performance indicators, and the audit report was transmitted to the entity that allocates the operator’s TDA money, and to the RTPA within 12 months after the end of the triennium. If an operator’s audit was not transmitted by the start of the second fiscal year following the last fiscal year of the triennium, TDA funds were not allocated to that operator for that or subsequent fiscal years until the audit was transmitted.	PUC 99246, 99248	Partial compliance	LSC Transportation Consultants prepared the 2023 Triennial Performance Audits. The reports were dated July 10, 2023, which was past the June 30, 2023, deadline. While the audits were late, the RTPA correctly did not allocate any TDA funds to the operators until the audits were completed. Moore & Assoc. is preparing the current Triennial Performance Audits with anticipated completion by June 30, 2026.
The RTPA has submitted a copy of its performance audit to the Director of the California Department of Transportation. In addition, the RTPA has certified in writing to the Director that the performance audits of operators located in the area under its jurisdiction have been completed.	PUC 99246(c)	In compliance	HCAOG submitted Triennial Performance Audits for Fiscal Years 2019/20 through 2021/22 for HCAOG, A&MRT, Fortuna Transit, and HTA on August 22, 2023. A copy of the letter submitted to Caltrans was provided.
For Article 8(c) claimants, the RTPA may adopt performance criteria, local match requirements, or fare recovery ratios. In such cases, the rules and regulations of the RTPA will apply.	PUC 99405	Not applicable	
The performance audit of the operator providing public transportation services shall include a verification of the operator’s cost per passenger, operating cost per vehicle service hour, passenger per vehicle service mile, and vehicle service hours per employee, as defined in Section 99247. The performance audit shall include 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.	PUC 99246(d)	In compliance	
The RTPA has established rules and regulations regarding revenue ratios for transportation operators providing services in urbanized and newly urbanized areas.	PUC 99270.1, 99270.2	Not applicable	There are no urbanized areas in Humboldt County.
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.	PUC 99275.5	In compliance	HCAOG’s TDA Handbook was updated in 2022, 2023, and 2025. A discussion of Article 4.5 is included in the Handbook. HTA is the designated CTSA and is eligible to claim Article 4.5 funding.



Compliance Element	Reference	Compliance	Comments
State transit assistance funds received by the RTPA are allocated only for transportation planning and mass transportation purposes.	PUC 99310.5, 99313.3, Proposition 116	In compliance	State Transit Assistance (STA) funds received by HCAOG are allocated only for transit planning, transit capital projects, and transit operations.
Transit operators must meet one of two efficiency standards in order to use their full allocation of state transit assistance funds for operating purposes. If an operator does not meet either efficiency standard, the portion of the allocation that the operator may use for operations shall be the total allocation to the operator reduced by the lowest percentage by which the operator’s total operating cost per revenue vehicle hour exceeded the target amount necessary to meet the applicable efficiency standard. The remaining portion of the operator’s allocation shall be used only for capital purposes.	PUC 99314.6	In compliance	HCAOG includes a comparison of cost per vehicle service hour in its STA claim form. However, this form does not effectively administer the two STA eligibility tests. This requirement was waived during the audit period under AB 149 and SB 125.
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 Controller’s Office.	PUC 99314.3	In compliance	
<p>If TDA funds are allocated to purposes not directly related to public or specialized transportation services, or facilities for exclusive use of pedestrians and bicycles, the transit planning agency has annually:</p> <ul style="list-style-type: none"> • Consulted with the Social Services Transportation Advisory Council (SSTAC) established pursuant to PUC Section 99238; • Identified transit needs, including: <ul style="list-style-type: none"> ▪ Groups that 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 alternatives; • Adopted or reaffirmed definitions of “unmet transit needs” and “reasonable to meet”; • Identified the unmet transit needs and those needs that are reasonable to meet; and • Adopted a finding that there are no unmet transit needs, that there are no unmet transit needs that are reasonable to meet, or that there are unmet transit needs including needs that are reasonable to meet. <p>If a finding is adopted that there are unmet transit needs, these needs must have been funded before an allocation was made for streets and roads.</p>	PUC 99401.5	In compliance	<p>Unmet Transit Needs public hearings held on:</p> <ul style="list-style-type: none"> • Thursday, November 18, 2021 at 4 pm • Thursday, December 15, 2022 at 4 pm • Thursday, November 16, 2023 at 4:30 pm



Exhibit 4.2 Transit Operator Fiscal Audit Completion Dates

Name of Operator	FY 2022/23	FY 2023/24	FY 2024/25
City of Arcata	April 26, 2024	March 24, 2025	March 27, 2026
City of Fortuna	December 28, 2023	November 12, 2024	March 18, 2026
Humboldt Transit Authority	March 27, 2024	February 12, 2025	May 8, 2026



Chapter 5 | Prior Recommendations

This section reviews and evaluates the implementation of prior Triennial Performance Audit recommendations. This objective assessment provides assurance HCAOG has made quantifiable progress toward improving both the efficiency and effectiveness of its programs.

The prior audit – completed in July 2023 by LSC Transportation Consultants for the three fiscal years ending June 30, 2022 – included three recommendations:

1. HCAOG should review unmet transit needs reasonable to meet definitions to place greater importance on performance indicators which more directly reflect ridership and the cost required to operate the service.

Discussion: The prior auditor noted HCAOG unmet transit needs “reasonable to meet” definitions stated that any proposed service must be projected to meet the marginal farebox recovery ratio requirement of 10 percent or higher within two years of start of service.

Farebox ratio has been a long-time performance indicator for making “reasonable to meet” standards, primarily due to the fact that this performance measure has historically been used to determine full eligibility for TDA funds.

However, farebox ratio is more an indicator of what riders or groups are willing to pay than how productive the route is. Although still part of TDA requirements, the auditor noted the state has begun to shift the focus away from farebox ratio requirements, as eliminating fares have the positive impact of encouraging ridership. The state passed AB 149 in 2021 which added federal funds to the definition of local support and added new exemptions from operating costs when calculating farebox ratio. With these changes it will be much easier for transit operators to meet farebox ratio requirements.

In the past, new services or pilot programs have been implemented which were determined to be unmet needs that were reasonable to meet but then later discontinued due to low ridership. The prior auditor suggested a more effective method of evaluating the potential productivity and cost effectiveness of a proposed unmet transit need would be to look at one-way passenger-trips per vehicle service hour and operating cost per one-way passenger trip. It was recommended that the next time HCAOG readopts unmet transit needs definitions, the board consider incorporating passenger trips per hour and marginal operating cost per trip per hour standards into the definitions instead of farebox ratio.

Progress: This recommendation was addressed in December 2023 with a revision to HCAOG’s TDA rules regarding unmet transit needs. The analysis of each unmet need, while still taking into account the ability to meet the 10 percent farebox recovery ratio within two years, will also consider performance measures such as estimated subsidy per passenger trip and passengers per vehicle service hour. Both ridership and farebox return ratio will be considered for continuing new services.



Status: Implemented.

2. HCAOG should consider reconvening the Service Coordination Committee (SCC) or similar type of group to promote coordination between all transit operators and social service agencies.

Discussion: At the beginning of the audit period, both the SSTAC and the SSC met periodically to advise HCAOG and the transit operators. These two committees were combined around the time of COVID as there seemed to be redundancies between the two committees and not sufficient participation for both. The purpose of the SSTAC per TDA law is to provide advice on unmet transit needs in the region. Per the statutes, the SSTAC is only required to meet once a year, regardless of if there is an unmet transit needs process or not. SSTAC meetings in Humboldt County occur bimonthly.

During this audit period, the prior auditor noted the SSTAC reviewed a variety of plans and documents including the Regional Transportation Plan which are somewhat outside the scope of a SSTAC. The current SSTAC roster includes representatives from Cal Poly, members of the public and others who are not part of the required membership of the SSTAC per TDA.

In an effort to be more consistent with TDA guidance and HCAOG bylaws, the prior auditor recommended HCAOG consider reconvening the SCC committee or a similar type of committee/working group on at least a quarterly basis. Agenda items for the SCC could be broader and focus on how best to coordinate between all jurisdictions, tribal entities and transit operators. The new committee could also act as a productivity committee and review transit operator performance statistics. The membership of the new committee should include all transit operators with participation from social service agencies, tribal entities, colleges and local jurisdictions on an as needed basis. Additionally, the SSTAC should officially meet twice per year to discuss unmet transit needs, particularly for the elderly, disabled, low income and those needing specialized services.

Progress: This issue was brought up for discussion to the SSTAC, which ultimately led HCAOG to begin hosting a quarterly transit operators meeting. Those meetings were discontinued following the consolidation of A&MRTS with HTA, as this largely eliminated the need for coordination.

While the City of Fortuna remains separate, there have been discussions about how it can work in coordination with HTA. It may consider consolidation with HTA, or the City would continue to operate an on-demand service. Both HTA and the City of Fortuna continue to coordinate with social service agencies through the SSTAC.

It should be noted that the TDA does not limit the SSTAC to one or two meetings per year, nor is it prevented from including additional representation. Another RTPA has successfully combined its SSTAC with a Citizens Transportation Advisory Committee (CTAC). The two committees meet as one four times each year. Members of the CTAC are appointed by the RTPA and its member jurisdictions.

Status: Implemented/no longer applicable.



3. HCAOG should continue to encourage the transit operators to pursue unified regional branding.

Discussion: In 2018, HCAOG funded the Regional Transit Marketing and Unified Branding Plan. The Plan explored the idea of developing one brand for all the transit operators in Humboldt County so as to encourage travel throughout the region, by removing the potential mental barrier of having to transfer between services. The plan recommended different scenarios for a unified transit website and one brand for all transit operators. At the time of the prior audit, the region had a unified website for the transit operators, but each operator maintained its own identity. The auditor noted there remained an opportunity to improve public transit for the region by using this study as a framework for creating a regional brand for the transit operators. A unified regional brand would support efforts underway to provide a more coordinated regional public transit system.

Progress: Since the prior audit, HCAOG has actively supported and advanced the development and implementation of the Ride Humboldt regional brand in coordination with the Humboldt Transit Authority and local transit operators. Ride Humboldt now serves as a consistent, countywide public-facing identity for the region’s primary fixed-route and demand-response services, including Redwood Transit System, Eureka Transit Service, Arcata & Mad River Transit, Southern Humboldt Intercity, North State Express, Dial-A-Ride, and Ride Humboldt Flex. Through this coordinated branding framework, HCAOG and its partner agencies have strengthened service visibility, improved rider understanding of the overall transit network, and reinforced the perception of a unified regional transportation system, directly addressing the audit recommendation.

It should be noted that HTA maintains a separate base identify for some of its branding because it helps riders identify what buses they need. For example, Eureka is still served by buses branded as Eureka Transit. This helps distinguish between the local service and the Redwood Transit System buses that pass through/stop in Eureka.

Status: Implemented.



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Chapter 6 | Functional Review

A functional review of the Humboldt County Association of Governments determines the extent and efficiency of the following functional activities:

- Administration and Management;
- Transportation Planning and Regional Coordination;
- Claimant Relationships and Oversight;
- Marketing and Transportation Alternatives; and
- Grant Applications and Management.

Administration and Management

HCAOG administers Transportation Development Act funds on behalf of all claimants within its jurisdiction. LTF Article 4 and STA funds are typically used for public transportation, while Article 8(c) is mostly used for human services transportation. Claims are handled quickly; once HCAOG receives a claim from a jurisdiction, a funding request is sent to the County’s Auditor-Controller within five business days.

HCAOG staff actively monitor projects and programs under the purview of the RTPA. Programs are typically managed internally, with staff monitoring claims versus allocations for financial programs. Progress for non-financial programs is monitored using other metrics, such as data and key metrics. Internal progress is monitored as compared to the approved budget through staff hours and deliverables.

The progress of projects is managed in a similar manner. However, unlike programs, many projects utilize outside contractors. All projects are monitored by comparing progress against the established project schedule, either through staff hours, billings, or deliverables from a contractor, as well as against required deadlines. Financial status of projects is also reviewed on a quarterly basis through HCAOG’s OWP.

Comprehensive and realistic goals are established throughout the organization. Annual goals for internal operations are established through the annual budget, annual OWP, and/or other agency policies. Progress is reviewed by tracking staff hours, available budget, and/or required deliverables.

Goals for regional coordination are established through the Regional Transportation Plan (RTP) (updated every four years) and the OWP/budget (updated annually). Goals for grant applications and awards are identified as part of the OWP, which includes a budget for grant writing and regional support for grants.

Goals for transit operator performance are included within HCAOG’s adopted TDA Rules, which are updated on an as-needed basis. Goals for transportation alternatives are established as part of the RTP, but tend to be more aspirational in nature. They are not necessarily designed to be achievable, but progress is documented as RTP goals are tracked.

HCAOG’s budget is sufficient and appropriate to accomplish the goals and objectives set out for and by the organization, as detailed in the annual OWP. Staffing is modest, but in sufficient number and strength to meet the requirements of the agency. However, there was significant turnover during the audit period. The Fiscal Administrative Officer (FAO) retired after more than 20 years with the agency. The transition



was smooth, as she gave a long notice period and a new Administrative Services Officer (ASO) was hired eight to nine months before her departure. The new ASO assumed all ASO tasks as well as a majority of the FAO's tasks. While this was overwhelming at first, the two areas of responsibility did not warrant two full-time positions. In addition, HCAOG began outsourcing its payroll, which had been a significant part of the FAO role. The current ASO indicated the level of work is now a good fit for one individual.

In December 2024, the Executive Director resigned, resulting in a four-month gap before a replacement was hired. The departing Executive Director had given three months' notice, so HCAOG arranged to bring the former FAO back as the interim Executive Director. This enabled the agency to continue to focus on core functions until the new Executive Director was hired in April 2025.

In addition to the above transitions, the Associate Planner was absent on a 10-month educational sabbatical from September 2024 through July 2025. During this time, HCAOG managed his duties through a combination of strategies, including the ASO taking over some tasks, using a consultant for the Unmet Transit Needs process, opening an on-call contract, and bringing on a CivicSpark intern.

Individual staff performance standards are tied to each job description. Additional goals or expectations are developed as part of the annual evaluation process. The annual budget and overall work program also assigns staff hours to various work products, further defining the expected level of effort and performance expectations.

Most employees receive an annual evaluation. Probationary employees are evaluated every six months. Longer intervals between performance evaluations may be used for longer-tenured employees. All staff are eligible for health and retirement benefits. Staff can also request a cell phone allowance for use of their personal cell phone for work purposes.

The HCAOG Board of Directors meets on the third Thursday of each month. Meetings have a hybrid format; members of the public and Board members with just cause may attend remotely. Consistent with Brown Act teleconferencing requirements, a quorum of Board members must be physically present at the meeting location when members participate remotely under the just-cause provisions. Historically, HCAOG has not had issues with achieving a quorum, though staff often work up to the day of the meeting to confirm member attendance. The Board is discussed in greater detail in Chapter 3.

HCAOG staff are proud of the smooth staffing transitions and focus on core work that took place during the audit period. Even with two major staffing changes and preparation of the Regional Transportation Plan (RTP) and Regional Housing Needs Assessment (RHNA) within a short period of time, they have stayed busy but the amount of work has not been overwhelming.

Transportation Planning and Regional Coordination

One of the primary planning documents for an RTPA is the Regional Transportation Plan (RTP). The RTP is a long-range (25-year) transportation plan providing a vision for regional transportation investments. HCAOG's current RTP, which spans 2026 through 2046, is called VROOM (Variety in Rural Options of Mobility). It was adopted on February 19, 2026. HCAOG utilized the RTP Checklist for RTPAs, which was revised in November 2023, for the development of its RTP.



While HCAOG, as a rural RTPA, is not required to include the Sustainable Communities Strategy (SCS) portion of the RTP, it chooses to include some elements of the SCS in its RTP. The SCS element focuses on the reduction of greenhouse gas emissions from automobiles and light trucks through a forecasted regional development pattern. Chapter 2 of the RTP include regional targets and performance measures for the reduction of greenhouse gas emissions within the North Coast Unified Air Quality Management District (NCUAQMD) through mode shift, reductions in Vehicle Miles Traveled (VMT), development of zero-emission vehicle infrastructure, and the transition to zero-emission school buses and public fleet vehicles.

HCAOG remains up to date on transportation service levels and types provided within its jurisdiction through regular coordination with regional transportation-related service agencies and its member agency governments. It also gathers information from local planning and zoning agencies, private businesses, regional air quality districts, and state and federal agencies concerning transportation-related demand, mandates, funding, and other issues.

Claimant Relationships and Oversight

While HCAOG does not have a productivity committee, the RTPA typically reviews audit recommendations but does not provide feedback. The TDA claim checklist does require claimants to summarize how they have addressed applicable audit findings from fiscal and compliance audits as well as findings from triennial performance audits. This is typically provided by the operator as a letter or statement included within the TDA claim.

In addition to annual updates regarding the status of audit recommendations, HCAOG coordinates regularly with Humboldt Transit Authority (HTA) regarding operator efficiency and productivity. The RTPA also conducts studies or other work to identify productivity or operational improvements for operators. This includes preparation of a five-year Transit Development Plan, which includes recommendations and goals. Regional transit goals are also included within the RTP.

HCAOG makes technical and managerial assistance available to transit operators. Operators are aware of such assistance and utilize it. The biggest challenge facing the operators, however, is sufficient funding. They rely on grants, which take a lot of work. The RTPA assists by supporting grants and working together on projects.

Under AB 149 and SB 125, penalty waivers for not meeting farebox requirements were in place throughout the audit period. As such, the RTPA was not required to withhold any funds due to non-compliance with the farebox recovery ratio. However, at the time of the site visit, HCAOG was working with the City of Arcata to reclaim excess funds paid out for FY 2022/23 and mistakenly not withheld from the FY 2023/24 allocation. The City of Arcata also received excess funds in FY 2023/24, which are being reclaimed as well. Now that the City of Arcata is no longer a transit operator, those excess funds the City was ineligible to receive will be returned to the LTF fund. The City of Fortuna, which was also found to have received excess funds, has correctly deducted those funds from its subsequent TDA claims.



Marketing and Transportation Alternatives

HCAOG does not conduct a regional marketing program, though it has led marketing for special programs such as late night Friday and Saturday rides in the past. The RTPA led the coordination of and participated in management of the consultant hired to execute HTA's Ride Humboldt campaign and rebranding. HCAOG supports the distribution of media releases regarding new transit services or other operator milestones.

The RTPA has policies supporting active transportation. In 2010, it prepared a Pedestrian Plan for the region, and in 2018 prepared a Regional Bicycle Plan. HCAOG staff celebrates Bike Month Humboldt every May with group bike rides, purchase of the Love to Ride platform to facilitate a bike challenge, and the Bike Friendly Business program, where participating businesses offer rewards for cyclists during Bike Month.

When asked, HCAOG offers input on development projects by regional or local government entities. For broader planning and zoning projects, it will periodically offer comment letters or other input depending on staff availability.

Grant Applications and Management

HCAOG does not typically coordinate grant applications on behalf of operators, though it does facilitate opportunities for the operators to communicate among themselves. It does pursue some grants to support regional programs such as the Transit and Intercity Rail Capital Program (TIRCP), which funded the Ride Humboldt marketing; Caltrans Sustainable Transportation Planning grants; and Regional Early Action Planning (REAP) housing grants., which also seek to reduce Vehicle Miles Traveled. The RTPA also reviews FTA Section 5310 applications and supports TIRCP applications on behalf of operators.

HCAOG and operators apply for a variety of discretionary grants as well. In recent years, these have included RPA discretionary grants, Safe Streets and Roads for All, and Safe Routes for Schools.



Chapter 7 | Findings and Recommendations

Conclusions

With two exceptions, the Humboldt County Association of Governments (as the RTPA) is found to be in compliance with the Transportation Development Act (TDA). Two recommendations intended to mitigate compliance issues and improve the effectiveness and efficiency of the RTPA are detailed below.

Findings

Based on discussions with HCAOG staff, analysis of program performance, and an audit of program compliance and function, the audit team presents two findings related to compliance with the TDA.

- In FY 2022/23, the City of Arcata’s TDA fiscal audit was not completed until April 26, 2024. In FY 2024/25, the HTA’s TDA fiscal audit had not been completed at the time of this report.
- HCAOG was partially out of compliance regarding its 2023 Triennial Performance Audit. The RTPA was in compliance with two parts of the requirement – it engaged an independent entity to prepare the audits and did not allocate TDA funding to the operators until the audits were completed. However, the audits were not completed by June 30, 2024, as was required. There is no recommendation attached to this finding as HCAOG has planned an appropriate timeline for completion of the current Triennial Performance Audit and the audits are on track to be completed prior to June 30, 2026.

Program Recommendations

Recommendations are intended to assist in bringing the operator into compliance with the requirements and standards of the TDA as well as address non-compliance-related issues, challenges, or opportunities observed during the site visit and functional review. The following recommendation is presented for the Humboldt County Association of Governments as the RTPA.

Recommendation 1: HCAOG should continue to work with the operators and its TDA fiscal auditor to ensure TDA fiscal audits are completed within the extended timeframe each fiscal year.

Discussion: In FY 2022/23, the City of Arcata’s TDA fiscal audit was completed on April 26, 2024, more than three weeks after the March 31, 2024 extended deadline. In FY 2024/25, the HTA’s TDA fiscal audit had not been completed by the time of this report, with the draft audit report submitted on April 8, 2026.

Contributing Factor(s): It should be noted that the late audit of the City of Arcata alone requires no follow-up recommendation, as it is no longer a transit operator. However, any late audits from the City of Fortuna and HTA will require attention from HCAOG to ensure they are completed within the established timeframe.

Recommended Action: Continue to work with the transit operators and the TDA fiscal auditor to emphasize the importance of completing the TDA fiscal audits on time. When fiscal audits are late, the RTPA cannot allocate any TDA funds to that operator until they have been completed.

Timeline: Ongoing.



Anticipated Cost: Negligible.

Recommendation 2: HCAOG should provide a higher level of oversight over productivity recommendation status reports included within TDA claims.

Discussion: HCAOG’s TDA claims checklist, in items (k) and (l), requires transit claimants to provide explanations of how they had addressed applicable audit findings from annual fiscal and compliance audits and triennial performance audits. Transit operators typically provide a letter or memo containing this explanation, which is included within the claim packet.

Contributing Factor(s): In some of the TDA claims provided for the audit period, the transit operators did not provide an appropriate response to the audit finding or recommendation. One example is from the City of Arcata in its FY 2024/25 claim. The recommendation was to “Calculate and report Employee Hours/Full-Time Equivalency to the State Controller in accordance with the definition in Appendix B of the Performance Audit Guidebook.” The City responded with: “Not applicable anymore because we are contracting all driving services with HTA.”

The response to this recommendation indicates a lack of understanding of the definition of this metric as provided in Appendix B of the Performance Audit Guidebook as well as the recommendation in the prior Triennial Performance Audit, which specifically instructed how to calculate this metric for HTA drivers operating A&MRTS routes.

Recommended Action: HCAOG staff should review transit operator responses to these items provided within the TDA claims to ensure the operator both understands the finding or recommendation and has provided an appropriate response as to its status. In many cases, no input or redirection will be required. In cases where a response is required, HCAOG staff can offer feedback and request an updated explanation prior to approving the TDA claim for that operator.

We also recommend item (l) be amended to read “An explanation that summarizes how the claimant has addressed applicable audit findings and recommendations from triennial performance audit reports.”

Timeline: Ongoing.

Anticipated Cost: Negligible.



Exhibit 7.1 Audit Recommendations

Recommendations		Importance	Timeline
1	HCAOG should continue to work with the operators and its TDA fiscal auditor to ensure TDA fiscal audits are completed within the extended timeframe each fiscal year.	Medium	Ongoing
2	HCAOG should provide a higher level of oversight over productivity recommendation status reports included within TDA claims.	Medium	Ongoing

HCAOG Management Response to Findings and Recommendations

HCAOG appreciates the work completed by Moore & Associates, Inc. and the opportunity to review the Draft Triennial Performance Audit for Fiscal Years 2022/23 through 2024/25. Overall, HCAOG believes the report accurately reflects the agency’s operations, accomplishments, and ongoing efforts to support regional transportation planning and transit coordination within Humboldt County.

HCAOG agrees with the findings and recommendations in the report and appreciates the acknowledgment of the significant staffing transitions and operational challenges that occurred during the audit period, including the retirement of long-term staff, executive leadership transition, and temporary staffing reductions. Despite these challenges, HCAOG continued carrying out its core RTPA responsibilities, maintained compliance with most TDA requirements, and continued supporting regional transit coordination and planning efforts.

HCAOG also appreciates the report’s recognition of the agency’s progress in implementing prior audit recommendations, including updates to unmet transit needs policies, continued support for regional transit coordination, and advancement of the Ride Humboldt regional branding initiative.

With regard to Recommendation 1, HCAOG recognizes the importance of timely completion of annual TDA fiscal and compliance audits. HCAOG will continue working closely with transit operators and the fiscal auditor to monitor audit progress and encourage completion within the applicable statutory deadlines and extension periods.

With regard to Recommendation 2, HCAOG agrees that additional review of transit operator responses to audit findings and recommendations within TDA claims would strengthen oversight and improve consistency. HCAOG has incorporated additional review procedures during the TDA claim process, including taking a closer look at supporting documentation, checking calculations for consistency and accuracy, and working more closely with claimants and auditors to help catch issues earlier in the process. Overall, HCAOG appreciates the thorough review conducted as part of the Triennial Performance Audit process and values the recommendations provided. HCAOG remains committed to maintaining compliance with TDA requirements, supporting regional transit coordination, and continuing to improve internal processes and oversight efforts moving forward.



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