

Proposal Prepared for:

Humboldt County Association of Governments



Services for Triennial Performance Audits for Fiscal Years 2022/23, 2023/24, and 2024/25

October 17, 2025



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Section 1 | Cover Letter



25852 mcbean pkwy #187
valencia, ca 91355
(p) 888.743.5977
www.moore-associates.net

October 17, 2025

Mr. Brendan Byrd
Executive Director
Humboldt County Association of Governments
611 I Street, Suite B
Eureka, CA 95501

Submitted electronically to info@hcaog.net

Subject: TDA Triennial Performance Audits for Fiscal Years 2022/23, 2023/24, and 2024/25

Dear Mr. Byrd:

Moore & Associates is pleased to submit its proposal to conduct Triennial Performance Audits of the Humboldt County Association of Governments (HCAOG) and the three transit operators to which it allocates TDA funding for the period FY 2022/23 through FY 2024/25.

A Triennial Performance Audit serves as a systematic process for objectively evaluating the effectiveness, efficiency, and economy of an organization. Each Transportation Development Act (TDA) audit must be performed in accordance with California Public Utilities Code Section 99246, the procedures of which are delineated in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities* published by Caltrans. Every Moore & Associates' staffer understands how the effective and efficient provision of transit service potentially enhances the quality of life of riders and non-riders alike.

Moore & Associates is a public transportation-focused consulting firm based in California. Established in 1991, we enjoy a track record of successfully assisting public transportation organizations with Triennial Performance Audits that are not only fully compliant with TDA guidelines, but also present practical recommendations tailored to the needs and realities of each organization, RTPA and transit operator alike.

Moore & Associates has completed successful Transportation Development Act (TDA) Triennial Performance Audit assignments in 41 of California's 58 counties including Alpine, Amador, Butte, Del Norte, Lake, Lassen, Mendocino, Modoc, Nevada, Plumas, and Shasta, as well as for the Tahoe Regional Planning Agency.

In addition to the proposed project team's considerable TDA performance audit experience we offer the HCAOG the opportunity to engage an auditor with a "fresh set of eyes", an important consideration when prior performance audits have been conducted by the same firm for multiple cycles. While familiarity can have its benefits, selecting a different audit firm offer can often result in new insights, uncover overlooked issues, and offer innovative approaches. Further, given Moore & Associates has not previously conducted

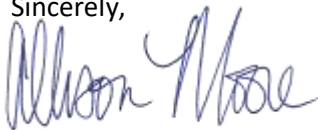
TDA performance audits of either the HCAOG or the transit operators to which it allocates TDA funding, our project plan includes in-person visits with each of the entities to be audited.

Our proposed project team features three seasoned consultants, each of whom possesses considerable recent TDA performance audit experience. We propose **Jim Moore** as project manager. Across the past two decades, he has conducted successful performance audits throughout the state. Joining Jim would be **Kathy Chambers** (Senior Auditor). Kathy has 20 years of experience with TDA compliance requirements, including the changing landscape of post-COVID state transportation legislation. Kathy and Jim would remain available to answer questions and address concerns even after the end of the engagement. Rounding out our audit team is Associate Auditor **Stephanie Roberts**, who brings 13 years of performance audit experience specific to California.

Attached is an electronic copy of our proposal. This submission represents a firm offer which remains in effect for 60 days from the filing deadline. As our firm's Managing Partner, I am authorized to negotiate and sign any legally binding contract on behalf of Moore & Associates, Inc. Should you have any questions, please contact me by phone at (661) 253-1277 or email at allison@moore-associates.net.

We look forward to discussing our proposed project approach, credentials, and experience with your selection committee. Thank you for your consideration of Moore & Associates, Inc.

Sincerely,

A handwritten signature in blue ink that reads "Allison Moore". The signature is fluid and cursive, with the first name "Allison" and the last name "Moore" clearly distinguishable.

Allison Moore



Section 2 | Understanding of Project

As the designated Regional Transportation Planning Agency (RTPA) for Humboldt County and its seven incorporated cities (Arcata, Blue Lake, Eureka, Ferndale, Fortuna, Rio Dell, and Trinidad), the Humboldt County Association of Governments (HCAOG) plays a critical role in the coordination, planning, and programming of transportation projects and funding. The HCAOG assists local governments in addressing transportation challenges while also administering federal and state transportation funds to support a safe, efficient, and multimodal transportation network.

The HCAOG is responsible for preparing and maintaining key regional transportation documents, including the Regional Transportation Plan (RTP) and the Regional Transportation Improvement Program (RTIP). In doing so, the HCAOG works collaboratively with local jurisdictions, tribal governments, transit operators, Caltrans, and the public to ensure that transportation investments align with regional goals, state and federal requirements, and the specific needs of rural and underserved communities.

As part of its statutory responsibilities under the California Transportation Development Act (TDA), the HCAOG must ensure compliance with state mandates and effectively manage the allocation of TDA funds. This includes providing continued oversight and support for transit planning and performance monitoring.

A key accountability mechanism under the TDA is the Triennial Performance Audit, which provides an independent and objective evaluation of the efficiency, effectiveness, and economy of TDA-funded activities. These audits are mandated by the California Public Utilities Code Section 99246 and must follow the procedures outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities* (Caltrans), as well as the *Government Auditing Standards* issued by the U.S. Comptroller General.

As the RTPA, the HCAOG is required to designate an external, independent entity to conduct these performance audits, both of itself and of any transit operator receiving TDA funds under Article 4. For this audit cycle, the scope includes performance audits of the HCAOG as the RTPA and the three transit operators to which it allocates Article 4 funds: Arcata & Mad River Transit System, Fortuna Transit, and Humboldt Transit Authority.

Our audit team understands the importance of the proposed audits in supporting transparency, accountability, and continuous improvement in regional transportation services. As such, our team is well-prepared to assist the HCAOG in fulfilling this requirement, drawing on our deep experience with rural transit systems, knowledge of TDA compliance, and commitment to delivering high-quality, actionable audit findings that support long-term performance improvements.

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 COVID 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 micro-transit 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 to grow transit ridership and improve the transit experience for all users. In the 50-plus years since introduction of the Transportation Development Act, there have been many changes to public transportation in California. Many operators have faced significant challenges in meeting the farebox recovery ratio requirement, calling into question its continued relevance as the optimal measure of TDA compliance. In 2018, the chairs of California’s state legislative transportation committees requested the California Transit Association spearhead a policy task force to examine the TDA, which resulted in a draft framework for TDA reform released in early 2020, just prior to the COVID-19 pandemic. The Task Force is required to submit a report of its findings and policy recommendations to the State Legislature by October 31, 2025. This report is expected to include recommendations for TDA reform, which may impact Triennial Performance Audits conducted after its completion.



Section 3 | Consultant Qualifications and Experience

Moore & Associates is a public transportation-focused consulting firm based in California (S-Corporation). Established in 1991, we enjoy a track record of successfully assisting public organizations conduct Triennial Performance Audits that are not only fully compliant with TDA guidelines, but also present practical recommendations tailored to the needs and realities of each entity, RTPA and transit operator alike.

Performance and management audits, service evaluation and design, market research, and marketing reflect the professional and technical foundations of the firm. Our approach to performance audits balances communication with the client with cost management. Our goal is to utilize TDA-stipulated performance measures to evaluate the quality and effectiveness of each organization, thereby systematically assessing each client's needs and identifying ways to improve performance. Resulting recommendations are based on the collective experience of the entire Moore & Associates' team.

We bring a level of understanding and knowledge to TDA Triennial Performance Audits that cannot be matched by general accounting firms. Our unique advantage is the ability to look at the bigger picture, given we have taken part in more than just the audit process. By specializing in strategic planning, transit management, and other integral elements of public transportation, we have a depth of insight that cannot be obtained from merely reading reports or looking at performance indicators.

We have worked successfully with nearly 300 public transportation clients. Recent assignments include performance audit work in Alpine, Amador, Butte, Del Norte, El Dorado, Fresno, Inyo, Kern, Kings, Lake, Lassen, Madera, Mendocino, Merced, Modoc, Nevada, San Benito, Santa Barbara, San Bernardino, San Joaquin, Shasta, Stanislaus, Tahoe, Tulare, and Ventura counties. These audits were completed in full compliance with the California Transportation Development Act, and the majority included both RTPA and transit operator components.

In accordance with the requirements outlined in the RFP, we provide the following disclosures regarding our firm's legal and regulatory history:

- **Litigation:** Our firm has not been involved in any litigation related to the provision of services reflective of those described in this RFP. There are no claims, past or pending, brought by or against our firm in connection with similar contracts or services.
- **Fraud Convictions:** Our firm has no history of fraud convictions related to public contracts at the local, state, or federal level.
- **Debarments and Suspensions:** Our firm has never been debarred, suspended, or otherwise declared ineligible to participate in public contracts by any government agency or public entity.
- **Regulatory Violations:** Our firm has not been cited for violations of any local, state, or federal industry or regulatory requirements.
- **Controlling or Financial Interests:** Our firm does not hold any controlling or financial interest in any other firms or organizations. Additionally, our firm is not owned or controlled by any other firm or organization.



- **Subconsultant:** We will not be using any subcontractors on this project as we are capable of completing the entire project in-house.

Key Personnel

The Moore & Associates' personnel selected for this project were chosen not only for their experience conducting numerous successful TPAs, but also for their specialized insight into public transportation. They are seasoned professionals, well-versed in industry terminology, best practices, and operational standards.



We propose **Jim Moore** as Project Manager. Jim has more than 30 years public transit/transportation consulting experience including an active role in more than 200 successful TDA audits. He will be responsible for coordinating work assignments within our project team and for ensuring all project deliverables are of the highest quality. With respect to this project, Jim's focus will include assessment of prior audit recommendations, functional reviews, and crafting audit recommendations.

Joining Jim will be Senior Auditor **Kathy Chambers**. Kathy brings 20 years of public transportation consulting experience including more than 175 successful Triennial Performance Audits throughout California within the past five years. With respect to this project, Kathy's focus will include administering the "test of compliance," functional reviews, and crafting of audit recommendations. She will also participate in all site visits/interviews.



Kathy is intimately familiar with TDA compliance requirements, and strives to guide clients through a successful audit by remaining available to answer questions and address concerns via telephone, email, as well as our firm's Basecamp project management software.



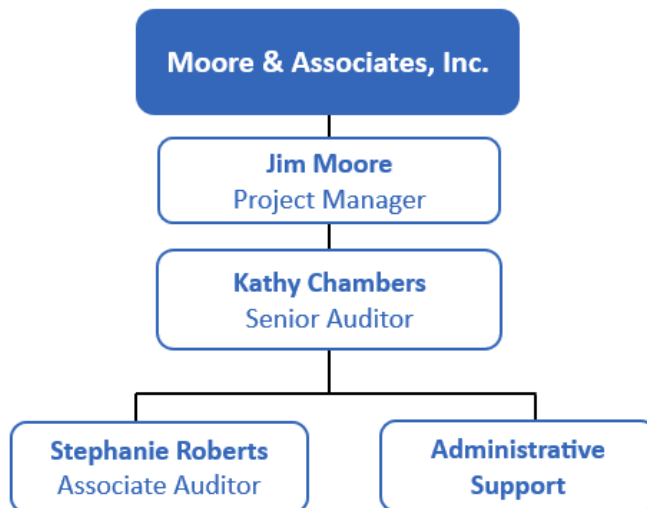
Rounding our proposed project team will be Associate Auditor **Stephanie Roberts**. Stephanie brings more than 13 years of public transit consulting experience, including direct participation in many of Moore & Associates' recent audit engagements: Butte County Association of Governments, Fresno Council of Governments, Imperial County Transportation Commission, Inyo County Local Transportation Authority, Kern Council of Governments, Kings County Association of Governments, Madera County Transportation Commission, Mendocino Council of Governments, Merced County Association of Governments, San Bernardino County Transportation Authority, San Joaquin Council of Governments, Santa Barbara County Association of Governments, Stanislaus Council of Governments, Tahoe Regional Planning Agency, and Ventura County Transportation Commission.

With respect to this project, Stephanie will coordinate all audit information and data collection. She will also be responsible for coordinating all site visits/interviews and will also participate in each.

A resume for each key member of the project team can be found in Section 7.



Project Organizational Chart



Project Management

Effective project management is the key to a successful project outcome. It ensures the four project constraints of scope, time/schedule, cost, and quality are kept in balance throughout the course of the engagement. Each Moore & Associates' project manager is responsible for planning, organizing, motivating, and controlling the resources, processes, and protocols necessary for achieving a project's specific goals.

At Moore & Associates, we take a traditional approach to project management. Each project is addressed in a series of five steps: Initiation, Planning and Design, Execution, Monitoring and Controlling, and Completion. For the most part, the steps take place sequentially, though Monitoring and Controlling is an ongoing cycle of measurement, evaluation, and correction that can take place at any point in the process.

To support our project management approach, we utilize Basecamp, a web-based project collaboration tool. Basecamp allows us to monitor task progress in real-time, assign resources effectively, and keep tabs on the project schedule. It ensures transparent communication between our project team and the client so that there are no surprises. The HCAOG (as the RTPA) as well as each transit operator will be assigned a separate Basecamp "project" so there is no confusion or unwanted mingling of data. RTPA staff will also have access to each operator Basecamp "project."



Our project manager will remain accountable throughout the entire project duration to ensure HCAOG's project manager is kept up-to-date on all key aspects of the project. Our project team meets weekly to discuss all project elements and plan necessary actions. Upon identification of priority tasks, we will update the project Basecamp account, thereby providing HCAOG's project manager with real-time access to our strategies for achieving our work plan objectives. Should a question arise from our anticipated tasks, they may be submitted via the same Basecamp account.



We offer the HCAOG four guarantees. All key personnel will be available to the extent proposed for the duration of the project, no person designated as “key” to the project shall be removed or replaced without the prior written concurrence of the HCAOG, the quality of all deliverables will meet HCAOG’s standards as well as TDA requirements, and we will meet all deadlines agreed upon at the project initiation.

References

Presented herein are details regarding Moore & Associates’ recent Triennial Performance Audit engagements.

San Joaquin Council of Governments

Triennial Performance Audits

Gracie Orosco, Deputy Director – Finance and Administration

555 E. Weber Ave., Stockton, CA 95202

209.235.0454 | orosco@sjcog.org

Most recent TPA audit completed: June 2025

KEY STAFF: Kathy Chambers, Stephanie Roberts, Jim Moore.



For three consecutive cycles, Moore & Associates was selected by the San Joaquin Council of Governments to conduct Triennial Performance Audits of itself, as the designated Regional Transportation Planning Agency, and of the county’s transit operators: City of Escalon, City of Lodi, City of Manteca, City of Ripon, City of Tracy, San Joaquin Regional Rail Commission, and San Joaquin Regional Transit District.

Tasks of the audit included determining compliance with statutory and regulatory requirements, status of prior performance audit recommendations, verification of performance indicators, and a review of operator functions. The audits not only fulfilled the requirements of the TDA with respect to SJCOCG as the RTPA, but also provided a continuing assessment of productivity and TDA compliance for the operators. All engagements were completed on time and within budget.

The most recent round of audits included one RTPA compliance finding related to operators not completing TDA fiscal audits within the allowable timeframe and three functional findings including updating the TDA claim form. In addition, the San Joaquin RTD audit had to be adapted to reflect the impact of a cyberattack while still meeting the requirements of the audit.

Ventura County Transportation Commission

Claire Grasty, Director of Public Transit

751 East Daily Drive, Suite 420, Camarillo CA 93010

805.642.1591 ext. 115 | cgrasty@goventura.org

Most recent TPA audit completed: April 2023

KEY STAFF: Kathy Chambers, Stephanie Roberts, Jim Moore.



In 2022, Moore & Associates was selected by the Ventura County Transportation Commission to conduct Triennial Performance Audits of itself as the RTPA and the ten transit operators to which it allocates



funding. As one of the six statutorily designated County Transportation Commissions in the SCAG region, VCTC also functions as the respective county RTPA.

Moore & Associates was also selected to prepare Triennial Performance Audits in 2016 and 2019. The 2019 cycle included the first audit of the East County Transit Alliance, an MOU providing inter-city demand-response service, as well as an in-depth follow-up on the impact of the COVID-19 pandemic. The 2016 audits were the first audits for several Ventura County operators, who do not claim funding under Article 4. The most recent cycle of audits included a recommendation implement a process for operators to assess the implementation status of performance audit recommendations to VCTC's Transit Operations and Planning department on an annual basis.

All audits were completed on time and within budget.

Madera County Transportation Commission

Triennial Performance Audits

Troy McNeil, Deputy Director/Fiscal Supervisor
2001 Howard Road, Suite 201, Madera, CA 93637
559.675.0721 ext. 12 | troy@maderactc.org

Most recent TPA audit completed: March 2024

KEY STAFF: Kathy Chambers, Stephanie Roberts, Jim Moore.



For three consecutive cycles, Moore & Associates was selected by the Madera County Transportation Commission to conduct Triennial Performance Audits of itself, as the designated Regional Transportation Planning Agency, and of the county's transit operators: Chowchilla Area Transit Express, Madera Area Express, Madera County Connection, City of Madera Dial-A-Ride, and Eastern Madera County Escort/Senior Bus.

While MCTC undergoes regular Triennial Performance Audits as the RTPA, 2017 represented the first audit for Madera County transit operators, who receive Article 8 funding and are not statutorily required to undergo an audit. Conducting triennial performance audits of the operators was included as a recommendation in MCTC's prior audit. The audits fulfilled the requirements of the TDA with respect to MCTC as the RTPA while also providing a baseline for future productivity improvements and TDA compliance for the operators. All engagements were completed on time and within budget.

The most recent round of audits (conducted in 2024) included findings to ensure operators complete TDA fiscal audits and submit State Controller Financial Transaction Reports within the established timeframes.

Butte County Association of Governments

Triennial Performance Audits

Andy Newsum, Executive Director
326 Huss Dr., Suite 150, Chico, CA 95928
530.809.4616 | ANewsum@bcag.org





Most recent TPA audit completed: April 2025
KEY STAFF: Kathy Chambers, Stephanie Roberts.

For three consecutive cycles, Moore & Associates was selected to conduct Triennial Performance Audits of the Butte County Association of Governments as well as Butte Regional Transit and the City of Gridley. Tasks of the audit included determining compliance with statutory and regulatory requirements, status of prior performance audit recommendations, verification of performance indicators, and a review of operator functions. The audits not only fulfilled the requirements of the TDA with respect to the BCAG as the RTPA, but also provided a continuing assessment of productivity and TDA compliance for the operators. All engagements were completed on time and within budget.

The most recent round of audits presented recommendations for the potential consolidation of the City of Gridley's Feather Flyer service into the Butte Regional Transit B-Line service (which is administered by BCAG).

Merced County Association of Governments

Triennial Performance Audits

Elizabeth Forte, Director of Planning and Programming

369 W. 18th Street, Merced, CA 93530

209.769.0055 | elizbaeth.forte@mcagov.org

Most recent TPA audit completed: May 2025

KEY STAFF: Kathy Chambers, Stephanie Roberts.



In 2023, Moore & Associates was selected by the Merced County Association of Governments (MCAG) to conduct the FY 2020/21 – FY 2022/23 Triennial Performance Audits of itself, as the designated Regional Transportation Planning Agency, and of the county's transit operators: the Transit Joint Powers Authority for Merced County (The Bus) and Yosemite Area Regional Transportation System (YARTS).

Tasks of the audit included determining compliance with statutory and regulatory requirements, status of prior performance audit recommendations, verification of performance indicators, and a review of operator functions. The audits not only fulfilled the requirements of the TDA with respect to the MCAG as the RTPA, but also provided a continuing assessment of productivity and TDA compliance for the operators.

This was Moore & Associates' first Triennial Performance Audit of MCAG. We concluded MCAG functions appropriately as the RTPA and is in compliance with the requirements of the Transportation Development Act. We offered modest recommendations intended to improve the effectiveness of the organization as the RTPA, including, development of a TDA Handbook that details criteria and processes for claims under Article 3 and Article 4.5 and establishing a productivity monitoring component within the TDA transit claims process.



Section 4 | Approach

Moore & Associates utilizes a “lessons learned” strategy. This approach includes reviewing a client’s prior Triennial Performance Audits to increase our knowledge and understanding of the current task. This awareness of problems, solutions, and recommendations from prior audits, as well as application of Caltrans TDA audit “best practices,” are employed as tools for producing quality results that will benefit the RTPA and each transit operator under its jurisdiction.

Given there are three parties involved in each Triennial Performance Audit (RTPA, operator(s), and consultant), each effort has the potential to become problematic if roles and responsibilities are not clarified from the outset of the project. As an objective third-party auditor, Moore & Associates is dedicated to discovering and investigating areas of concern that may require corrective action as well as documenting systems and processes that are functioning as intended.

The HCAOG will be responsible for providing data to the audit team and making personnel available for interviews for the purpose of the RTPA audit. It is also responsible for administering the audit contract, helping coordinate the operator audits, and facilitating communication between the audit team and the transit operators. HCAOG staff will also be interviewed as part of the operator audits. As the parties being audited, each transit operator will be responsible for providing data to the audit team and making personnel available for interviews as requested.

Given some organizations find the audit process stressful, our goal is to minimize the impact on the parties involved while collecting all data needed to assess compliance, review performance, and make practical recommendations. Rather than being a painful necessity, a performance audit has the potential to be a valuable tool for improving the delivery of cost-effective, quality public transit services.

To streamline data collection our project manager will submit a comprehensive data needs request to each entity being audited in conjunction as part of the project initiation process. Audit participants will be encouraged to submit key reports and documents electronically prior to the initial site visit.

Following a Notice to Proceed, our audit team will prepare a customized data needs list for the RTPA and each of the transit operators. This approach allows us to incorporate any locally generated reporting mechanisms into the audit process, which can often be used to assess consistency in reporting. Data to be requested from the RTPA will include:

- Triennial Performance Audit report for the prior review period;
- Implementation status of performance recommendations arising from the prior Triennial Performance Audit;
- Annual budgets;
- Audited financial statements/annual fiscal audits;
- State Controller Reports;
- Policies and Procedures Manual;
- Overall Work Program;
- Regional planning documents;



- Board information and meeting agendas;
- Organizational chart;
- TDA claims manuals;
- Unmet Transit Needs public noticing and findings; and
- TDA and transit funding allocations to operators.

Data to be requested from each transit operator will include:

- Most recent Short Range Transit Plan or other planning documents;
- Triennial Performance Audit report for the prior review period;
- Implementation status of performance recommendations arising from the prior Triennial Performance Audit;
- Monthly and annual performance reports;
- Summary of service or fare changes during the audit period;
- Status of recommendations arising from prior planning processes;
- Annual budgets;
- Audited financial statements/annual fiscal audits;
- State Controller Reports;
- National Transit Database Reports;
- TDA claim forms;
- CHP inspection reports;
- Organizational chart;
- Examples of transit marketing collateral;
- Preventive maintenance forms and logs (sample);
- Fleet inventory;
- Methodologies for collecting and/or calculating performance data;
- List of FTEs with method of calculation identified;
- Performance measurement system;
- Customer complaint log (sample);
- Data regarding missed trips/trip denials; and
- Evidence of on-time performance monitoring.



Section 5 | Work Plan & Schedule

Scope of Work

The purpose of this performance audit is to objectively evaluate the efficiency, economy, and effectiveness of each entity's performance as it relates to TDA compliance and overall function. The audit objectives include:

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

In addition, the Triennial Performance Audit of a transit operator is intended to:

1. Provide operator management with information specific to the economy, efficiency, and effectiveness of its programs across the prior three years;
2. Provide the operator with insight for use in future planning; and
3. Assure legislative and governing bodies (as well as the public) that TDA funds are being utilized efficiently.

For each operator, our audit team will verify methodologies for calculating performance indicators, compare data reported to multiple agencies (such as the NTD and State Controller), examine operations functions (such as service planning, maintenance, administration, etc.), and provide sound, constructive recommendations for improving efficiency and functionality. For the RTPA, the audit will include a review of regional goal-setting and other activities.

Each performance audit will be conducted in full 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*.

Task 0: Project Initiation and Project Management

Our audit team will hold a virtual project initiation meeting shortly after receiving HCAOG's Notice to Proceed. Following this meeting, our project team will promptly submit data request lists to each entity to ensure adequate time for data collection and review, as well as identify proposed dates for the site visit. We anticipate scheduling in-person audit interviews for all entities being audited during March 2026. These interviews will cover program performance, functional and compliance reviews, and an assessment of progress made on recommendations presented in the prior audit.

Also included within this task are creation of a Basecamp "project" for each entity, ongoing monitoring of data submittals from organization, and periodic invoicing. For projects such as this, we typically submit an invoice and accompanying progress memo at significant milestones in the project (such as completion of the site visits).



Task 1: Determine Compliance with Statutory and Regulatory Requirements

Our audit team will review HCAOG's and each transit operator's compliance with applicable sections of the Transportation Development Act California Code of Regulations (July 2018 update). Chapter III of the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities* lists specific operator compliance requirements (such as timely filing of State Controller Reports and compliance with established farebox recovery ratio thresholds) that should be investigated through review of existing documents as well as interviews with operator staff. Chapter IV lists specific RTPA compliance requirements that should be investigated through review of existing documents as well as interviews with HCAOG staff.

Our project manager will work with the RTPA and each operator to acquire the necessary documents, and will be available to answer questions should staff be unclear about what exactly is needed. Our goal is to complete our initial compliance review in advance of the site visit so that any findings regarding potential areas of non-compliance can be discussed at that time. If an indication of non-compliance is found, a finding regarding the non-compliance will be made in the corresponding audit report along with recommendations for its resolution.

Task 2: Follow-Up on Prior Performance Audit Recommendations

To ensure the Triennial Performance Audit process remains constructive for all parties involved, our audit team will obtain and review key documents to determine the status of recommendations included within the prior audit of the RTPA and each operator. The review process plays a vital role in ensuring the respective entity complies with applicable regulations, fulfills its assigned responsibilities, and offers the most cost-effective service(s) possible. This objective assessment will provide assurance the RTPA and each operator has made quantifiable progress toward improving both the efficiency and effectiveness of its performance.

Our discussion will include a summary of those recommendations and review progress which the organization has made toward implementation. If implementation of a recommendation is ongoing, we will note this and document the progress to-date. If a prior audit recommendation has not been implemented, we will determine the reasons why and assess if it remains relevant or feasible to implement. If an unimplemented prior recommendation is still relevant and feasible, we will include it in the current audit report. Notable accomplishments in implementing prior recommendations will also be included in the audit report.

Task 3: Verify Performance Indicators for Transit Operators

Through a review of performance indicators, our auditors will develop a thorough understanding of the recent performance of the transit operators. Such indicators can provide insight into current operations as well as each operator's performance across the specified audit period. Also, information gathered in this task may be used to identify potential issues or concerns that may lead to further examination during the functional review. We propose to review at least the following TDA-mandated performance indicators:

- Operating Cost/Passenger,
- Operating Cost/Vehicle Service Hour,
- Passengers/Vehicle Service Hour,



- Passengers/Vehicle Service Mile,
- Vehicle Service Hours/Employee, and
- Farebox Recovery Ratio.

In addition, our audit team will review supplemental (non-TDA) data and performance indicators we believe to be valuable in evaluating program performance. These are:

- Operating Cost/Vehicle Service Mile,
- Vehicle Service Miles/Vehicle Service Hour, and
- Average Fare/Passenger.

To ensure the information is both valid and reliable, we will assess the internal controls regarding the collection of performance-related data. The following data collection methods will be used in validating performance measures:

- **Operating Cost:** Operating cost will be validated by verifying that the operator keeps records of transit costs according to the Uniform System of Accounts and Records developed by the State Controller and the California Department of Transportation.
- **Ridership:** The passenger data collection process will be verified by obtaining copies of reports that provide a listing of passenger counts for the reporting period being audited.
- **Vehicle Service Hours and Miles:** Following a review of data relating to Vehicle Service Miles and Hours for the audit period, the definition and methodology for calculating Vehicle Service Hours and Vehicle Service Miles will be discussed and reviewed to ensure compliance.
- **Employee Hours:** This metric is one of the most frequently misunderstood and miscalculated elements of the audit. Our audit team will verify all transportation system-related hours worked by persons employed in connection with the system are captured. This includes employees not directly employed by the operator (such as operations contractors) as well as hours worked by staff not normally assigned to transit, but who support the transit program (such as financial analysts).
- **Fare Revenue:** Our audit team will utilize total audited fiscal year fare revenues to calculate the farebox recovery ratio. It will also review any fare revenue supplement associated with local program funds.

In addition, the audit team will compare performance indicators to those calculated within the prior TDA Triennial Performance Audit of the respective operator for further trend analysis with the intent of identifying potential issues or concerns that may need further examination during the functional review. For Humboldt Transit Authority, this also includes reviewing performance measures for its individual services so as to offer a more comprehensive overview of performance during the audit period.

Task 4: Review Operator Functions

Our audit team will review the various related functions of each operator (Arcata-Mad River Transit System, Fortuna Transit, and Humboldt Transit Authority) for consistency with those listed in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*.



The functional review addresses seven key functional areas. The following chart provides further details on the elements to be explored for each functional area.



Prior to the in-person site visit, we will review relevant data and documents to help identify potential functional or performance issues not already revealed by prior tasks. Each operator will be provided in advance with a list of questions and topics to be discussed as part of the functional review. Operators will have the option to provide responses to the questions in advance of the site visit or during the interviews. We will work with each operator to determine which operations and management staff, governing board members, and/or HCAOG staff should be interviewed during the site visit. Each site visit will also include a tour of the operator's operations and maintenance facility.

While much of a Triennial Performance Audit looks backward to the fiscal years covered by the audit period, the functional review looks forward as well, documenting any changes that may have occurred since the end of the audit period and those expected during the next audit period.

Task 5: Review HCAOG Functions

The roles and related functions performed by the HCAOG differ greatly from those performed by a transit operator. The majority of an RTPA's functions are more difficult to quantify. Further, there are few applicable performance measures for an RTPA (in contrast to the standardized performance measures employed to assess transit operator performance). Therefore, our functional review will primarily focus on the achievements and challenges of the HCAOG within each functional area.

A functional review of a RTPA analyzes the effectiveness and efficiency of key functional areas. Our audit team will review the various related functions of the HCAOG for consistency with those included in the



Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities, the elements of which are shown below.



Prior to the in-person site visit, we will review relevant data, documents, and organizational policies and processes to help identify potential functional or performance issues not already revealed by prior tasks. The HCAOG will be provided in advance with a list of questions and topics to be discussed as part of the functional review. The RTPA will have the option to provide responses to the questions in advance of the site visit or during the interviews. We will work with the HCAOG to determine which staff, governing board members, committee members, and/or outside entities (such as representatives of regional, State, or Federal agencies) should be interviewed during the site visit. Issues arising from discussions with transit operator staff may also be addressed as part of the site visit.

In addition, we will also review the HCAOG's goal-setting and regional planning activities. When warranted, additional documentation or interviews will be requested to fully examine performance or functional issues. Issues arising during the functional review will be included as functional findings, with recommendations for their resolution.

As with the operator functional reviews, the functional review of the RTPA looks forward as well as backward, documenting any changes that may have occurred since the end of the audit period and those expected during the next audit period.

Task 6: Reports and Presentation

Each audit report provides a public record of the elements involved in the performance audit process as well as communicating the results and findings of the audit to all parties involved as well as the public. In addition, each report will provide a clear understanding of concerns identified and recommended solutions to address these concerns.

In preparing each audit draft report, Moore & Associates will prepare a matrix summarizing the significant findings and concerns identified during each audit. Working with the HCAOG and each operator, our audit team will recommend cost-effective strategies and tactics to address any issue or concern identified. Our recommendations will include the proposed solution, implementation timeline, anticipated cost, and most-likely responsible party.

Each draft audit report will include the following components:

- Table of Contents;



- Executive Summary (designed to be a stand-alone summary of the audit);
- Audit Scope and Methodology;
- Agency Overview (RTPA only);
- Program Compliance;
- Prior Audit Recommendations;
- Data Reporting Analysis (operators only);
- Performance Analysis (operators only);
- Functional Review; and
- Findings and Recommendations.

Triennial Performance Audits may not necessarily include all reporting aspects of a financial audit. However, the guidelines set forth by *Government Auditing Standards*, published by the Comptroller General of the United States, provide an effective structure for a Triennial Performance Audit. Expanding the discussion of our recommendations to include numerous elements from the *Government Auditing Standards* resulted in clear documentation of each recommendation as well as management response. Findings and recommendations will include the following elements:

- Criteria,
- Condition,
- Cause,
- Effect,
- Recommendation,
- Recommended action(s),
- Timeline,
- Anticipated cost, and
- Management response (when provided).

All findings and recommendations will be designated as “TDA Program Compliance” or “Functional.” TDA Program Compliance Findings and Recommendations are intended to assist in bringing the organizations into compliance with the requirements and standards of the TDA, while Functional Findings and Recommendations address issues identified during the performance audit not specific to TDA compliance, yet potentially beneficial to the audited entity by improving program performance.

Draft audit reports will be provided to the HCAOG and each transit operator in electronic format no later than May 15, 2026. We typically provide editable .doc files as well as .pdf files of the draft reports so that reviewers may make any comments directly in the document using Track Changes. Final reports, in .pdf format, will incorporate any feedback or comments received during the designated review period and will be delivered no later than June 12, 2026. All reports will be delivered electronically.

Our project team will be prepared to present the final audit reports to the HCAOG Board of Directors at its June 18, 2026 meeting.



The matrix provided below illustrates the effort by task, in person hours, for each team member assigned to this project. We warrant that all proposed staff have sufficient availability to complete the tasks discussed herein according to the proposed schedule.

	Jim Moore	Kathy Chambers	Stephanie Roberts	Admin. Staff	Total
Task 0	12	8	4	4	28
Task 1	4	8	12	4	28
Task 2	4	4	8	4	20
Task 3	4	8	12	0	24
Task 4	8	24	24	4	60
Task 5	4	8	8	2	22
Task 6	28	36	36	16	116
Total	64	96	104	22	298



Proposed Project Schedule

TASKS	2025															2026																								
	November					December					January					February					March					April					May					June				
	3	10	17	24	1	8	15	22	29	5	12	19	26	2	9	16	23	2	9	16	23	30	6	13	20	27	4	11	18	25	1	8	15	22	29					
Task 0: Project Initiation and Project Management																																								
Task 1: Determine Compliance with Statutory and Regulatory Requirements																																								
Task 2: Follow-Up on Prior Performance Audit Recommendations																																								
Task 3: Verify Performance Indicators for Transit Operators																																								
Task 4: Review Operator Functions																																								
Task 5: Review HCAOG Functions																																								
Task 6: Reports and Presentations																																								
PROJECT MILESTONES																																								
Notice to Proceed				▼																																				
Virtual Project Initiation Meeting					▼																																			
Data submittal deadline										▼																														
Site visits																																								
Submittal of draft audit reports																																								
Submittal of final audit reports																																								
Presentation to HCAOG Board of Directors																																								



Section 6 | Cost Proposal

			Task 0		Task 1		Task 2		Task 3		Task 4		Task 5		Task 6		Grand Total	
Title	Name	Rate	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost	Hours	Cost
PROJECT MANAGER	Jim Moore	\$95.00	12	\$1,140.00	4	\$380.00	4	\$380.00	4	\$380.00	8	\$760.00	4	\$380.00	28	\$2,660.00	64	\$6,080.00
SENIOR AUDITOR	Kathy Chambers	\$85.00	8	\$680.00	8	\$680.00	4	\$340.00	8	\$680.00	24	\$2,040.00	8	\$680.00	36	\$3,060.00	96	\$8,160.00
ASSOCIATE AUDITOR	Stephanie Roberts	\$68.00	4	\$272.00	12	\$816.00	8	\$544.00	12	\$816.00	24	\$1,632.00	8	\$544.00	36	\$2,448.00	104	\$7,072.00
ADMINISTRATIVE STAFF		\$28.00	4	\$112.00	4	\$112.00	4	\$112.00	0	\$0.00	4	\$112.00	2	\$56.00	16	\$448.00	34	\$952.00
Subtotal, Direct Labor			28	\$2,204.00	28	\$1,988.00	20	\$1,376.00	24	\$1,876.00	60	\$4,544.00	22	\$1,660.00	116	\$8,616.00	298	\$22,264.00
Burden and Overhead			88%	\$1,939.52	\$1,749.44	\$1,210.88	\$1,650.88	\$3,998.72	\$1,460.80	\$7,582.08	\$19,592.32							
Total Labor				\$4,143.52	\$3,737.44	\$2,586.88	\$3,526.88	\$8,542.72	\$3,120.80	\$16,198.08	\$41,856.32							
Fixed Fee			10%	\$414.35	\$373.74	\$258.69	\$352.69	\$854.27	\$312.08	\$1,619.81	\$4,185.63							
Direct Costs																		
TRAVEL				\$0.00	\$0.00	\$0.00	\$0.00	\$2,600.00	\$900.00	\$0.00	\$3,500.00							
Total Direct Costs				\$0.00	\$0.00	\$0.00	\$0.00	\$2,600.00	\$900.00	\$0.00	\$3,500.00							
TOTAL COST				\$4,557.87	\$4,111.18	\$2,845.57	\$3,879.57	\$11,996.99	\$4,332.88	\$17,817.89	\$49,541.95							

The not-to-exceed amount shown above includes a virtual presentation to the HCAOG Board of Directors. Should an in-person presentation on June 18, 2026 be preferred, we are happy to accommodate this request. The associated fee for the in-person presentation would be \$1,500. This fee covers the time, preparation, travel, and on-site delivery of the presentation.



Section 7 | Required Attachments



(a) Scope of Work

Attachment B: Scope of Work

Performance Audits for all agencies listed in Section I for fiscal years ending June 2023, 2024, and 2025.

A) Determine Compliance with Statutory and Regulatory Requirements

The consultant will be required to review and determine HCAOG's and each of the operator's compliance with the Transportation Development Act and related sections of the California Code of Regulations. At a minimum, the Code Sections for which compliance is to be verified are those specified within the "Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities" published by the California Department of Transportation (September 2008, 3rd Edition). Should the consultant identify instances of non-compliance, a finding regarding the noncompliance should be made in the audit report.

B) Follow-Up on Prior Performance Audit Recommendations

The consultant will review the prior performance audits for HCAOG and each transit operator and assess implementation of audit recommendations. These audits are available on HCAOG's website: <https://www.hcaog.net/funding-administration> under Triennial Performance Audits. The auditor will need to make determinations as to whether recommendations that have not been implemented are (a) no longer applicable, (b) infeasible, or (c) should still be implemented. If a prior audit recommendation has not been implemented but still has merit, the consultant should include the prior audit recommendation in the current audit report. The consultant will evaluate recommendations that have been implemented or are being implemented. For these recommendations, the consultant should assess the benefits provided (or likely to be provided) by the recommendation. Significant accomplishments in implementing prior recommendations should also be recognized.

C) Verify Performance Indicators for Transit Operators

As part of the performance audit, Section 99246 of the Public Utilities Code requires verification of five performance indicators: operating cost per passenger, operating cost per vehicle service hour, passengers per vehicle service hour, passengers per vehicle service mile, and vehicle service hours per employee (as defined in Section 99247 – Performance Measure Definitions). The consultant will review and validate the operator's collection of basic data needed to calculate these indicators for each fiscal year and transit mode (e.g., fixed route, demand response, commuter). The consultant will be expected to analyze performance indicators with the intent of identifying potential issues or concerns that may need further examination during the functional review.

As part of the functional review described below, the consultant will be expected to select, calculate, analyze and recommend performance indicators that are appropriate to identify, quantify, and/or resolve performance problems and potential areas for improvement.

D) Review Operator Functions

The consultant will review each operator function as part of an on-site visit, consistent with the "Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities" (September 2008, 3rd Edition). The functional review is expected to include interviews with the transit operator's management, staff, and governing board, as well as with selected HCAOG staff. Concerns over inefficient or ineffective operator performance may be raised by:



- Operator and HCAOG interviews concerning operator functions;
- Documents, such as user surveys or short-range transit plans;
- Review and analysis of TDA-required performance indicators;
- Follow up on prior performance audits; and,
- Review of operator compliance with statutory and regulatory requirements.

Such concerns of inefficient performance should lead to further investigation, which may include the verification and calculation of additional performance indicators. The detailed investigation of functional concerns, problems, and potential improvements should make up the basis of most findings in the audit report.

E) Review HCAOG Functions

The consultant will review each HCAOG TDA-related function, consistent with "Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities" (September 2008, 3rd Edition). The functional review is expected to include interviews with HCAOG's jurisdictions. Supplemental interviews with other regional agencies, and State or federal agencies may be appropriate to gather more detailed information about areas of concern. Concerns over inefficient or ineffective HCAOG performance may be raised by:

- HCAOG and operator interviews concerning HCAOG functions;
- Documents, such as the regional transportation plan, and adopted policies and procedures for evaluating TDA claims;
- Follow up on prior performance audits; and
- Review of HCAOG compliance with statutory and regulatory requirements.

Such concerns of inefficient or ineffective performance should lead to further investigation. The detailed investigation of functional concerns, problems, and potential improvements should make up the basis of most findings in the audit report.

REQUIRED DELIVERABLES

The consultant must provide one (1) electronic (pdf) copy of the draft reports to HCAOG and all transit agencies for review and comment prior to finalization. After HCAOG and the operators review and comment on the draft reports, the consultant must provide a final pdf copy to HCAOG. The report must address each of the performance audit project requirements outlined above. Also, the consultant should be prepared to make an oral presentation to the HCAOG Board of Directors.



(b) Staff résumés for key personnel



JIM MOORE

Project Role

- Project Manager

Education

- Bachelor of Science, California State University, Fullerton

Professional Involvement

- Association for Commuter Transportation.
- California Association for Coordinated Transportation (CalACT)
- Community Transportation Association of America (CTAA)

Performance Audits

- Alpine County Local Transportation Commission (RTPA, Alpine County).
- Amador County Local Transportation Commission (RTPA, Amador Transit)
- Butte Council of Governments (RTPA, City of Gridley, Butte Regional Transit).
- Fresno Council of Governments (RTPA, Cities of Clovis and Fresno, Fresno County Rural Transit Agency, Fresno EOC).
- Imperial County Transportation Commission (RTPA, Imperial Valley Transit, IVT Ride, IVT Access, IVT Medtrans, Quechan Tribe/YCAT).
- Kern Council of Governments (RTPA, cities of Arvin, California City, Delano, McFarland, Ridgecrest, Shafter, Taft, Tehachapi, and Wasco; Kern Transit; Golden Empire Transit).
- Kings County Association of Governments (RTPA, City of Corcoran, Kings County Area Public Transit Agency).
- Lake Area Planning Council (RTPA, Lake Transit Authority)
- Lassen County Transportation Commission (RTPA, Lassen Transit Service Agency)
- Los Angeles County Metropolitan Transportation Authority (LACMTA as RTPA and operator, as well as 21 additional operators).
- Madera County Transportation Commission (RTPA, Cities of Chowchilla and Madera, Madera County).
- Mendocino Council of Governments (RTPA, Mendocino Transit Authority).

- Modoc County Transportation Commission (RTPA, Modoc Transportation Agency).
- Nevada County Transportation Commission (RTPA, County of Nevada, and Town of Truckee).
- Orange County Transportation Authority (Orange County Transportation Authority as the RTPA; Orange County Transit District and Laguna Beach as operators).
- Placer County Transportation Planning Agency (cities of Auburn, Lincoln, and Roseville; Placer County Transit; CTSA; and RTPA).
- Sacramento Area Council of Governments (Sacramento Regional Transit and Paratransit, Inc.).
- San Joaquin Council of Governments (cities of Escalon, Lodi, Manteca, Ripon, Tracy; San Joaquin RTD; Regional Rail Commission; and RTPA).
- San Luis Obispo Council of Governments (San Luis Obispo Regional Transit Authority, City of Paso Robles, South County Area Transit, and SLOCOG).
- Santa Cruz County Regional Transportation Commission (including Santa Cruz MTD).
- Shasta Regional Transportation Agency (RTPA and Redding Area Bus Authority).
- Stanislaus Council of Governments (RTPA, Cities of Ceres, Modesto, Turlock, and Stanislaus County).
- Tahoe Regional Planning Agency (RTPA, Tahoe Transportation District, Tahoe Truckee Area Regional Transit)
- Transportation Agency for Monterey County (cities of Greenfield, King, and Soledad; Monterey-Salinas Transit; and Transportation Agency for Monterey County)
- Tulare County Association of Governments (RTPA, cities of Dinuba, Porterville, Tulare, Visalia, Woodlake; County of Tulare).
- Tuolumne County/Cities Planning Agency
- Ventura County Transportation Commission (cities of Camarillo, Moorpark, Ojai, Simi Valley, and Thousand Oaks; County of Ventura; Gold Coast Transit District; Valley Express; and RTPA).



KATHY CHAMBERS

Project Role

- Senior Auditor

Education

- Master of Music in Musicology, Texas Christian University, Fort Worth, TX
- Bachelor of Music Education, Baylor University, Waco, TX
- Title VI and Public Transit, NTI
- The Runcutter Course, Arthur N. Gaudet & Associates

Professional Involvement

- California Association for Coordinated Transportation (CalACT)

Performance Audits

- Alpine County Local Transportation Commission (RTPA, Alpine County).
- Amador County Local Transportation Commission (RTPA, Amador Transit)
- Butte Council of Governments (RTPA, City of Gridley, Butte Regional Transit).
- Del Norte Local Transportation Commission (RTPA, Redwood Coast Transit Authority).
- El Dorado County Transportation Commission (RTPA, El Dorado County Transit Authority)
- Fresno Council of Governments (RTPA, Cities of Clovis and Fresno, Fresno County Rural Transit Agency, Fresno EOC).
- Imperial County Transportation Commission (RTPA, Imperial Valley Transit, IVT Ride, IVT Access, IVT Medtrans, Quechan Tribe/YCAT).
- Inyo County Local Transportation Commission (RTPA, Eastern Sierra Transit Authority, Eastern Sierra Area Agency on Aging).
- Kern Council of Governments (RTPA, cities of Arvin, California City, Delano, McFarland, Ridgecrest, Shafter, Taft, Tehachapi, and Wasco; Kern Transit; Golden Empire Transit).
- Kings County Association of Governments (RTPA, City of Corcoran, Kings County Area Public Transit Agency).
- Lake Area Planning Council (RTPA, Lake Transit Authority)
- Lassen County Transportation Commission (RTPA, Lassen Transit Service Agency)

- Los Angeles County Metropolitan Transportation Authority (LACMTA as RTPA and operator, as well as 21 additional operators).
- Madera County Transportation Commission (RTPA, Cities of Chowchilla and Madera, Madera County).
- Mendocino Council of Governments (RTPA, Mendocino Transit Authority).
- Merced County Association of Governments (RTPA, Merced County/The Bus, YARTS).
- Modoc County Transportation Commission (RTPA, Modoc Transportation Agency).
- Nevada County Transportation Commission (RTPA, County of Nevada, and Town of Truckee).
- Placer County Transportation Planning Agency (cities of Auburn, Lincoln, and Roseville; Placer County Transit; CTSA; and RTPA).
- San Benito Council of Governments (RTPA, San Benito Local Transportation Authority)
- San Bernardino County Transportation Authority (RTPA, Basin Transit, City of Needles, Mountain Transit, Omnitrans, and VVTA).
- San Joaquin Council of Governments (cities of Escalon, Lodi, Manteca, Ripon, Tracy; San Joaquin RTD; Regional Rail Commission; and RTPA).
- Santa Barbara County Association of Governments (RTPA, Clean Are Express, COLT, County of Santa Barbara, Easy Lift Transportation, Guadalupe Transit, Santa Barbara MTD, SMOOTH, SMRT, and SYVT).
- Shasta Regional Transportation Agency (RTPA and Redding Area Bus Authority).
- Stanislaus Council of Governments (RTPA, Cities of Ceres, Modesto, Turlock, and Stanislaus County).
- Tahoe Regional Planning Agency (RTPA, Tahoe Transportation District, Tahoe Truckee Area Regional Transit)
- Tulare County Association of Governments (RTPA, cities of Dinuba, Porterville, Tulare, Visalia, Woodlake; County of Tulare).
- Ventura County Transportation Commission (cities of Camarillo, Moorpark, Ojai, Simi Valley, and Thousand Oaks; County of Ventura; Gold Coast Transit District; Valley Express; and RTPA).



STEPHANIE ROBERTS

Project Role

- Associate Auditor

Education

- Bachelor of Art in Sociology, San Francisco State University

Professional Involvement

- California Association for Coordinated Transportation (CalACT)

Performance Audits

- Amador County Local Transportation Commission (RTPA, Amador Transit)
- Butte Council of Governments (RTPA, City of Gridley, Butte Regional Transit).
- Del Norte Local Transportation Commission (RTPA, Redwood Coast Transit Authority).
- El Dorado County Transportation Commission (RTPA, El Dorado County Transit Authority)
- Fresno Council of Governments (RTPA, City of Clovis, Fresno Area Express, Fresno County Rural Transit Agency, Fresno EOC).
- Imperial County Transportation Commission (RTPA, Imperial Valley Transit, IVT Ride, IVT Access, IVT Medtrans, Quechan Tribe/YCAT).
- Inyo County Local Transportation Commission (RTPA, Eastern Sierra Transit Authority, Eastern Sierra Area Agency on Aging).
- Kern Council of Governments (RTPA, cities of Arvin, California City, Delano, McFarland, Ridgecrest, Shafter, Taft, Tehachapi, and Wasco; Kern Transit; Golden Empire Transit).
- Kings County Association of Governments (RTPA, City of Corcoran, Kings County Area Public Transit Agency).
- Lake City/County Area Planning Council (RTPA, Lake Transit Authority, Lake Links)
- Lassen County Transportation Commission (RTPA, Lassen Transit Service Agency)
- Madera County Transportation Commission (RTPA, Cities of Chowchilla and Madera, Madera County).
- Mendocino Council of Governments (RTPA, Mendocino Transit Authority).
- Merced County Association of Governments (RTPA, Merced County/The Bus, YARTS).
- Modoc County Transportation Commission (RTPA, Modoc Transportation Agency).
- San Benito Council of Governments (RTPA, San Benito Local Transportation Authority)
- San Bernardino County Transportation Authority (RTPA, Basin Transit, City of Needles, Mountain Transit, Omnitrans, and VVTA).
- San Joaquin Council of Governments (cities of Escalon, Lodi, Manteca, Ripon, Tracy; San Joaquin RTD; Regional Rail Commission; and RTPA).
- Santa Barbara County Association of Governments (RTPA, Clean Are Express, COLT, County of Santa Barbara, Easy Lift Transportation, Guadalupe Transit, Santa Barbara MTD, SMOOTH, SMRT, and SYVT).
- Shasta Regional Transportation Agency (RTPA and Redding Area Bus Authority).
- Stanislaus Council of Governments (StanRTA, City of Turlock, and RTPA).
- Tahoe Regional Planning Agency (RTPA, Tahoe Transportation District, Tahoe Truckee Area Regional Transit)
- Tulare County Association of Governments (RTPA, cities of Dinuba, Porterville, Tulare, Visalia, Woodlake; County of Tulare).
- Ventura County Transportation Commission (cities of Camarillo, Moorpark, Ojai, Simi Valley, and Thousand Oaks; County of Ventura; Gold Coast Transit District; Valley Express; and RTPA).



(c) Subconsultant List form

We do not propose the use of any subconsultants for this engagement.