



HUMBOLDT COUNTY ASSOCIATION OF GOVERNMENTS
Regional Transportation Planning Agency
Humboldt County Local Transportation Authority
Service Authority for Freeway Emergencies
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AGENDA ITEM 4b
HCAOG Board Meeting
April 17, 2025

DATE: April 9, 2025
TO: HCAOG Policy Advisory Committee (PAC)
FROM: Debbie Egger, Interim Executive Director
SUBJECT: **Fiscal Year 2023-24 Transportation Development Act (TDA) Fiscal and Compliance Audits**

STAFF REPORT

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 - City of Arcata
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 - HCAOG, Regional Transportation Planning Agency
 - HCAOG Management Letter

Staff's Recommended Action:

The PAC recommends the HCAOG Board receive and file the Fiscal Year 2023-24 Transportation Development Act Fiscal and Compliance Audits.

Staff Summary:

HCAOG contracted with Anderson, Lucas, Somerville and Borges (ALSB), LLP, to complete the TDA fiscal and compliance audits for HCAOG, its member agencies, and the Humboldt Transit Authority. In accordance with the Transportation Development Act (TDA), HCAOG is required to submit reports of fiscal and compliance audits to the California State Controller within 180 days following the close of each fiscal year (December 31). A time extension was

requested and approved by the State Controller's Office allowing until March 31, 2025, to complete and submit all audits.

The audits were performed in accordance with Generally Accepted Auditing Standards by a certified public accountant and include a determination of compliance with TDA rules and regulations.

The HCAOG *Communication with those Charged with Governance and Management Letter* includes prior and current year recommendations. Recommended actions will be addressed this fiscal year.