

SACRAMENTO TRANSPORTATION AUTHORITY PERFORMANCE AUDIT OBJECTIVES AND PERFORMANCE STANDARDS

The scope of the performance audit encompasses the time period from July 1, 2018 through June 30, 2013

GOAL 1. DETERMINE COMPLIANCE WITH THE MEASURE A ORDINANCE

1. MEASURE A REVENUE DISTRIBUTION

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

Performance Standard: Measure A Ordinance – STA 04-01 Exhibit A

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

Performance Standard: Measure A Ordinance – STA 04-01 Exhibit A Sections IV A and B and Section IX

2. ELIGIBILITY OF CAPITAL PROGRAM EXPENDITURES

Objective: Determine if all capital project expenditures meet eligibility criteria as adopted by the STA Board in February 2015

Performance Standard: Agenda Item #13 February 26, 2015 Board meeting

Objective: Determine if contract awards agree with total project expenditures

Performance Standard: None

3. INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE (ITOC)

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

Performance Standard: Measure A Ordinance – STA 04-01 Section II A and Exhibits A and B

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

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

Performance Standard: Measure A Ordinance – STA 04-01 Section VII

5. ADMINISTRATION EXPENSES

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

Performance Standard: Measure A Ordinance – STA 04-01 Sections II B and Exhibit A Section XIII

6. MAINTENANCE OF EFFORT

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

Performance Standard: None

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

Performance Standard: None

7. INTERNAL CONTROLS OVER PROCUREMENT

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

Performance Standard: Tested as part of the annual financial audit

GOAL 2: PROGRAM REVENUE AND BOND FINANCING

8. MEASURE A SALES TAX REVENUES

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

Performance Standard: None

9. SCTMFP REVENUES

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

Performance Standard: Measure A Ordinance – STA 04-01 Section VII

10. BOND ISSUANCE

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

Performance Standard: None

11. FISCAL AND PERFORMANCE AUDITS AND ANNUAL BUDGETS

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

Performance Standard: Measure A Ordinance – STA 04-01 Section II A, Exhibits A and B and California Public Utilities Code Section 180105

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

Performance Standard: California Public Utilities Code Section 180105

GOAL 3: ASSESS PROGRAM EFFECTIVENESS

12. DOCUMENTATION OF PROGRAM MANAGEMENT PROCEDURES

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

Performance Standard: None

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

Performance Standard: None

13. ACCOMPLISHMENTS DURING THE FIRST TEN YEARS

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

Performance Standard: None