

# SACRAMENTO TRANSPORTATION AUTHORITY PERFORMANCE AUDIT OBJECTIVES AND PERFORMANCE STANDARDS

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The scope of the performance audit encompasses the time period from ~~program inception through July 1, 2018~~ June 30, 2012~~38~~

## **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 AND TIMELINESS OF CAPITAL PROGRAM AND ONGOING PROGRAM ALLOCATION EXPENDITURES**

Objective: Determine if all capital project expenditures meet eligibility criteria as adopted by the STA Board in ~~February-August 2015~~2021

Performance Standard: ~~Definition of Eligible Expenditures, Agenda Item #8 August 12, 2021~~Agenda Item #13 February 26, 2015 Board meeting

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Objective: Determine if Capital contract awards agree with total project expenditures

Performance Standard: None

Objective: Determine the effectiveness of when Capital Allocation and Expenditure Contracts are executed and expended in relation to capital program needs.

Performance Standard: None

Objective: Determine if all ongoing allocation expenditures meet eligibility criteria as adopted by the STA Board in August 2021.

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Performance Standard: Definition of Eligible Expenditures, Agenda Item #8 August 12, 2021

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Objective: Determine if ongoing allocation funds are spent timely.

Performance Standard: None

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~~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 AND CASH DISBURSEMENT PROCESS**

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

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**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 and evaluate the Authority's strategies to maximize funding and reduce program costs  
Performance Standard: None

Objective: Document and evaluate project status reporting and the status of each project in the \_\_\_\_\_ voter-approved expenditure plan  
Performance Standard: None

## 13. ACCOMPLISHMENTS DURING THE **FIRST TEN AUDIT PERIOD YEARS**

Objective: Document and evaluate the program's actual accomplishments during the **first ten-year audit period** in \_\_\_\_\_ comparison to anticipated accomplishments  
Performance Standard: None