COMMISSIONERS
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KENT BOES, CHAIR
DAURICE K. SMITH
City Colusa:
JOSH HILL
City of Williams:
FRANK KENNEDY, VICE-CHAIR
ROBERTO MENDOZA

COUNTY OF COLUSA
TRANSPORTATION COMMISSION &
TRANSIT AGENCY
1215 MARKET STREET,
COLUSA, CA 95932
TELEPHONE 530-458-0508
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Michael Azevedo,
Public Works Director
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COLUSA COUNTY TRANSPORTATION COMMISSION
&
TRANSIT AGENCY

Agenda

February 15, 2022

Colusa County Board of Supervisors Chambers
546 Jay Street, Suite 108
Colusa, CA 95932

3:00 p.m. CALL TO ORDER/ROLL CALL

I. PERIOD OF PUBLIC COMMENT (TRANSIT AND/OR TRANSPORTATION)

II. MINUTES APPROVAL
1. Minutes Approval
Transportation Commission & Transit Agency – Regular Meeting – December 14, 2021.

III. REPORTS (TRANSIT AND/OR TRANSPORTATION)
1. Executive Director
2. Transit Manager
3. Caltrans
4. City of Colusa
5. City of Williams
6. California Highway Patrol

IV. SITTING AS THE COLUSA COUNTY TRANSIT AGENCY
1. Approve the Triennial Performance Audit of the Colusa County Transit Agency prepared by CliftonLarsonAllen LLP, CPA's for the three year period ending June 30, 2020.

V. SITTING AS THE COLUSA COUNTY TRANSPORTATION COMMISSION
1. Approve the Triennial Performance Audit of the Colusa County Transportation Commission by CliftonLarsonAllen LLP, CPA's for the three year period ending June 30, 2020.

2. Nomination/Election of the 2022 Transportation Commission and Transit Agency Chair.

3. Nomination/Election of the 2022 Transportation Commission and Transit Agency Vice-Chair.

ADJOURN

PERIOD OF PUBLIC COMMENT: Any person may speak about any subject of concern, provided it is within the purview of the Transportation Commission and Transit Agency and is not already on today's agenda. The total amount of time allotted for receiving such public communication shall be limited to a total of **15 minutes per issue** and each individual or group will be limited to no more than **5 minutes each**. **Note:** No Board action shall be taken on comments received.

ADA COMPLIANCE: Upon request, Agendas will be made available in alternative formats to accommodate persons with disabilities. In addition, any person with a disability who requires a modification or accommodation to participate or attend this meeting may request necessary accommodation. Please make your request to the County Board Clerk, specifying your disability, the format in which you would like to receive this Agenda, and any other accommodation required no later than 24 hours prior to the start of the meeting.

All supporting documentation is available for public inspection and review in the Office of the Board Clerk, 547 Market Street, Suite 102, Colusa, CA 95932 during regular business hours 8:30 a.m. to 5:00 p.m., Monday through Friday.

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Transportation Commission & Transit Agency
Board Chambers
546 Jay Street, Suite 108
Colusa, CA 95932

Minutes

December 14, 2021

The Colusa County Transportation Committee (CCTC) and the Colusa County Transit Agency (CCTA) meet in Regular Session this 14th day of December 2021 at the hour of 3:00 p.m. Present: Commissioners Frank Kennedy, Daurice K. Smith, Gary J. Evans, Josh Hill, Tom Reische and Kent S. Boes.

I. PERIOD OF PUBLIC COMMENT (TRANSIT AND/OR TRANSPORTATION)
NONE.

II. MINUTES APPROVAL
1. Minutes Approval
Transportation Commission & Transit Agency – Regular Meeting – November 23, 2021.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Smith
SECONDER:	Kennedy
AYES:	Boes, Kennedy, Smith, Evans, Hill, Reische

III. REPORTS (TRANSIT AND/OR TRANSPORTATION)
1. Executive Director
None.

Commissioner Kennedy inquires if there are any plans for the CRRSAA funds.

Mr. Azevedo replies that there are no plans as of yet.

2. Transit Manager
None.

3. Caltrans
None.

4. City of Colusa
None.

5. City of Williams
None.

6. California Highway Patrol
None.

IV. SITTING AS THE COLUSA COUNTY TRANSPORTATION COMMISSION

1. Authorize a 90 day extension pursuant to Public Utility Code Section 99245 for the completion of the Colusa County Transportation Commission annual Transportation Development Act (TDA) fiscal and compliance audit.

Comments received by Mr. Azevedo.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Kennedy
SECONDER:	Evans
AYES:	Boes, Kennedy, Smith, Evans, Hill, Reische

Chair Boes adjourned the meeting at 3:04 p.m. to reconvene in Regular Session on January 18, 2022 at the hour of 3:00 p.m.

____
Kent S. Boes, Chair

Attest: Michael Azevedo,
Secretary to the Transportation
Commission & Transit Agency

BY__________________________
Patricia Rodriguez, Deputy Clerk

COUNTY OF COLUSA, CA 4.1

Request For Transportation Commission and Transit Agency

MEETING DATE:	**February 15, 2022**
DEPARTMENT:	**Transit Agency**
FROM:	**Kirsten Montejano**
SUBJECT:	**Approve Triennial Performance Audit For The CCTA**

Approve the Triennial Performance Audit of the Colusa County Transit Agency prepared by CliftonLarsonAllen LLP CPA's for the three year period ending June 30, 2020.

Detailed Description/Background of request

The Colusa County Transit Agency is required to undergo a Triennial Performance Audit every three years. This audit is to examine the fiscal practices of the Colusa County Transit Agency for the three year period ending June 30, 2020.

The CPA firm CliftonLarsonAllen LLP has been retained to conduct the audit. The results of the audit are provided for review.

Prior Board Action

None.

Fiscal Impact/Funding Source

None.

Action for the Clerk

Please provide a certified minute order of the approval of the final audit to the Executive Director of the Transit Agency

ATTACHMENTS:

- 2018_2020 Agency Triennial Performance Audit (PDF)

PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSIT AGENCY FOR THE THREE YEARS ENDED JUNE 30, 2020

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PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSIT AGENCY
Triennial Performance Audit
For the Three Years Ended June 30, 2020

EXECUTIVE SUMMARY

CLA was retained by the Colusa County Local Transportation Commission (CCLTC) to conduct a performance audit of the Colusa County Transit Agency (CCTA) for the Fiscal Years (FY) ending June 30, 2018, 2019 and 2020.

This performance audit is intended to evaluate CCTA's effectiveness and efficiency in its use of the TDA funds received to provide public transit services. To gather information for the TDA performance audit, CLA conducted interviews with agency staff, reviewed various documents, and evaluated CCTA's responsibilities, functions, and performance of the TDA guidelines and regulations.

Below are summaries of findings from the analysis:

1. CCTA conducts its management of the TDA program in a competent, professional manner.

2. CCTA conducts surveys of riders, and the general public and uses them to improve the program.

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PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSIT AGENCY
Triennial Performance Audit
For the Three Years Ended June 30, 2020

SECTION I - INTRODUCTION

California's Transportation Development Act (TDA) requires that a triennial performance audit be conducted of public transit entities that receive TDA revenues. The performance audit serves to ensure accountability in the use of public transportation revenue.

The Colusa County Local Transportation Commission (CCLTC) has retained the firm of CLA to conduct a performance audit of the Colusa County Transit Agency (CCTA) covering the most recent triennial period, Fiscal Years 2017-18 through 2019-20. The purpose of the performance audit is to evaluate CCTA's effectiveness and efficiency in its use of TDA funds to provide public transit in its designated service area. This is required as a condition for continued receipt of these funds for public transportation purposes. In addition, the audit evaluates CCTA's compliance with the conditions stipulated in the California Public Utilities Code (CPUC). This task involves ascertaining whether CCTA is meeting the CPUC's reporting requirements and that it is endeavoring to implement prior performance audit recommendations made to the agency. Moreover, the audit includes calculations of transit service performance indicators and a detailed review of the agency's departments and organizational functioning. From the analysis that has been undertaken, a set of recommendations has been made for the agency, which is intended to improve the performance of transit operations.

The methodology for the audit included in-person interviews with transit management, collection and reviewof agency documents and data analysis. The Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities, published by the California Department of Transportation (Caltrans), was used to guide the development and direction of the audit.

Colusa County Transit Agency operates a Dial-A-Ride service with fixed timed routes. The Agency provides curb-to-curb service for the general public and door-to-door service for ADA passengers. The Agency provides services to the people of Colusa County within and around the cities of Colusa, Maxwell, Arbuckle, Williams, Princeton, Stonyford, Sites and Grimes. Services to other areas are provided on a limited basis. The Agency receives funding from the Area Agency on Aging to provide paratransit services to the elderly.

The transit service utilizes a fleet of 9 transit buses, 1 medical transport car, 1 medical transport van, 1 shop truck and 1 administration vehicle. All buses and the van are compliant with the requirements of the Americans With Disabilities Act (ADA) by being equipped with wheelchair lifts.

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PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSIT AGENCY
Triennial Performance Audit
For the Three Years Ended June 30, 2020

SECTION II - AUDIT RESULTS

Results of Compliance Review

This section of the audit report contains the analysis of the CCTA's ability to comply with State requirements for continued receipt of TDA funds. The evaluation uses the guidebook, "Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities", which was developed by Caltrans to assess transit operators. The guidebook contains a checklist of eleven measures taken from relevant sections of the CPUC and the California Code of Regulations (CCR). Of the eleven compliance measures, nine are applicable to CCTA. Each of these requirements is discussed in the table below, including a description of the Agency's efforts to comply with the requirements. In addition, the findings from the compliance review are described in the text following the table.

	Requirement	PUC Reference	Comments
(1)	The transit operator submitted annual reports to the RTPE based upon the Uniform System of Accounts and Records established by the State Controller. The report is due seven months after the end of the fiscal year (Jan. 31).	99243	Completion/submittal dates (internet filing): FY 2018: January 30, 2019 FY 2019: January 24, 2020 FY 2020: January 26, 2021 **Conclusion: Complied**
(2)	The operator has submitted annual fiscal and compliance audits to its RTPE and to the State Controller within 180 days following the end of the fiscal year (Dec. 27), or has received the 90 day extension allowed by law.	99245	Completion/submittal dates: FY 2018: April 2, 2019 FY 2019: March 5, 2020 FY 2020: February 25, 2021 **Conclusion: The 2018 report was submitted after the due date. The Agency complied in all other instances.**
(3)	The CHP has, within the 13 months prior to each TDA claim submitted by an operator, certified the operator's compliance with Vehicle Code Section 1808.1 following a CHP inspection of the operator's terminal.	99251B	CCTA participates in the CHP Driver Pull Notice Compliance Program in which the CHP has conducted inspections within the 13 months prior to each TDA claim submitted by CCTA. CCTA received a "satisfactory" rating for FY 2018, 2019 and 2020. The inspection dates applicable to this audit include July 7, 2017, June 4, 2018, and June 7, 2019. **Conclusion: Complied**

SECTION II - AUDIT RESULTS (CONTINUED)

Results of Compliance Review (Continued)

	Requirement	PUC Reference	Comments
(4)	The operator's claim for TDA funds is submitted in compliance with rules and regulations adopted by the RTPE for such claims.	99261	As a condition of approval, the CCTA's annual claims for Local Transportation Funds and State Transit Assistance is submitted in compliance with rules and regulations adopted by CCLTC. **Conclusion: Complied**
(5)	If an operator serves urbanized and non-urbanized areas, it has maintained a ratio of fare revenues to operating costs at least equal to the ratio determined by the rules and regulations adopted by the RTPE.	99270.1	CCTA serves only rural areas. **Conclusion: Not Applicable**
(6)	The operator's operating budget has not increased by more than 15% over the preceding year, nor is there a substantial increase or decrease in the scope of operations or capital budget provisions for major new fixed facilities unless the operator has reasonably supported and substantiated the change(s).	99266	CCTA's operating budget has increased in excess of the 15% threshold during the audit period. This increase has reasonably been substantiated by the Agency due to increases in professional services and capital assets. Percentage increase in CCTA's operating budget: FY 2018: -1.42% FY 2019: +4.73% FY 2020: -6.80% Source: FYs 2017-2020 Annual Fiscal and Compliance Audits. **Conclusion: Complied**

PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSIT AGENCY
Triennial Performance Audit
For the Three Years Ended June 30, 2020

SECTION II - AUDIT RESULTS (CONTINUED)

Results of Compliance Review (Continued)

	Requirement	PUC Reference	Comments
(7)	The operator's definitions of performance measures are consistent with Public Utilities Code Section 99247, including (a) operating cost, (b) operating cost per passenger, (c) operating cost per vehicle service hour, (d) passengers per vehicle service hour, (e) passengers per vehicle service mile, (f) total passengers, (g) transit vehicle, (h) vehicle service hours, (i) vehicle service miles, and (j) vehicle service hours per employee.	99247	CCTA generally follows the definitions of performance measures as indicated in the TDA Guidebook. **Conclusion: Complied**
(8)	If the operator serves an urbanized area, it has maintained a ratio of fare revenue to operating cost at least equal to one-fifth (20 percent), unless it is in a county with a population of less than 500,000, in which case it must maintain a ratio of fare revenue to operating cost of at least equal to three- twentieths (15 percent), if so determined by the RTPE.	99268.1, 99268.2, 99268.3	CCTA serves only rural areas. **Conclusion: Not Applicable**
(9)	If the operator serves a rural area, it has maintained a ratio of fare revenues to operating costs at least equal to one-tenth (10 percent).	99268.2,	The fare ratio requirement during the audit period was 10 percent. The Agency's fare ratios using audited data are as follows: FY 2018: 33.05% FY 2019: 12.99% FY 2020: 10.28% **Conclusion: Complied**

SECTION II - AUDIT RESULTS (CONTINUED)

Results of Compliance Review (Continued)

	Requirement	PUC Reference	Comments
(10)	The current cost of the operator's retirement system is fully funded with respect to the officers and employees of its public transportation system, or the operator is implementing a plan approved by the RTPE which will fully fund the retirement system within 40 years.	99271	Colusa County contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. **Conclusion: Complied**
(11)	If the operator receives State Transit Assistance funds, the operator makes full use of funds available to it under the Urban Mass Transportation Act of 1964 before TDA claims are granted.	California	CCTA utilizes federal funds that are available to the agency, as reported in the annual State Controller reports. FY 2018: Operations $20,421 FY 2019: Operations $40,760 FY 2020: Operations $40,331 **Conclusion: Complied**

SECTION II - AUDIT RESULTS (CONTINUED)

Results of the Review of the Implementation of Prior Audit Recommendations

This section reviews and evaluates the implementation of prior Triennial Performance Audit recommendations. This objective assessment provides assurance the CCTA has made quantifiable progress toward improving the efficiency and effectiveness of its public transit program.

Prior Recommendation No. 1

As part of its ongoing service planning, CCTA should set reasonable goals and objectives and develop a plan of action for meeting those goals and objectives.

Status:

In Progress

Prior Recommendation No. 2

Surveys of passengers and the general public, as well as a compilation of the survey results, should be done as a basis to improve the transit program.

Status:

CCTA has conducted surveys of the general public and has used the results to improve the program in the year's audited.

Prior Recommendation No. 3

CCTA should monitor farebox recovery ratios to ensure the farebox recovery ratio is in compliance for each year.

Status:

Farebox recovery ratio was in compliance for each year under the period of our audit.

SECTION II - AUDIT RESULTS (CONTINUED)

Results of the Verification of Performance Audit Indicators

This section reviews CCTA's performance in providing transit service to the community in an efficient and effective manner. TDA requires that at least five specific performance indicators be reported, which are contained in the following table. Farebox recovery ratio is not one of the five specific indicators, but is a requirement for continued TDA funding. Therefore, farebox calculation is also included. Findings from the analysis are contained in the section following the table.

CCTA Systemwide Performance Indicators

Performance Data and Indicators*	FY 2018	FY 2019	FY 2020
Operating cost	$ 295,520	$ 1,084,275	$ 1,170,073
Total fare revenue	$ 97,681	$ 140,887	$ 120,301
Total passengers	43,228	42,786	31,448
Vehicle service hours	10,789	10,109	13,034
Vehicle service miles	179,300	173,306	160,496
Employee FTE's**	10	10	10
Passenger fares	84,545	107,939	88,521
Operating cost per passenger	6.84	25.34	37.21
Operating cost per vehicle service hour	27.39	107.26	89.77
Passengers per vehicle service hour	4.01	4.23	2.41
Passengers per vehicle service mile	0.24	0.25	0.20
Vehicle service hours per employee	1,078.90	1,010.90	1,303.40
Fare recovery ratio***	33.05%	12.99%	10.28%

*Systemwide operating costs and fare revenues are audited data.
**Employee FTE's are calculated by dividing the number of person hours by 2,080.
***Systemwide farebox recovery taken from Annual Financial Audit which reflects TDA cost exclusions and revenue adjustments.
Source: State Controller Operator's Reports, Annual Financial Audits, Administrative Operations Reports

An overview of the performance indicators reflects an environment where general operating costs like fuel,insurance and wages and benefits continue to increase at a relatively quick pace. Also, operating costs have grown while fare revenues have declined. In addition, the trend with faster growth in operating cost relative to fares causes the farebox ratio to decrease. Trends in other performance indicators like the increase in operating costs per passenger and costs per vehicle service hour may be reflective of the challenges of providing transit services over a mostly rural geographic area.

Results of the Detailed Functional Review of the Transit Operator

This section provides an in-depth review of various functions within the CCTA. The review highlights accomplishments, issues and/or challenges that were determined during the audit period. The following functions were reviewed at CCTA:

- General Management and Organization
- Service Planning
- Scheduling, Dispatch, and Operations
- Personnel Management and Training
- Administration
- Marketing and Public Information
- Maintenance

A. General Management and Organization

The Transit Manager receives and reviews financial reports monthly and route logs daily. The route logs are completed daily by the drivers and include number of passengers, employee hours, vehicle service hours,vehicle service miles, and drivers vehicle inspection. The Transit Manager communicates with employeesas needed and takes appropriate action with respect to problem areas.

B. Service Planning

The Transit Manager analyzes where service is needed and works to improve existing service. CCTA has not set any goals or objectives and has not developed any strategic plans or short range plans other than the goals set in the Regional Transportation Plan. The Transit Manager reviews the passenger counts on the daily route logs. CCTA has not developed a policy for minimum ridership levels. CCTA serves the elderly, handicapped, and general public of Colusa County. 100% of revenue vehicles are handicapped accessible. Dial-a-ride service and medical transport services are offered to those with special needs.

CCTA is governed by the Colusa County Local Transportation Commission. All meetings are open to the public and the board authorizes fare increases. The Board of Commissioners holds public hearings to approve route changes prior to the changes taking effect. Route changes are made by the Commissioners and Transit Manager.

Ongoing surveys of riders on the Yuba City route are conducted. In addition, CCTA conducts surveys of riders using the medical transport service and senior nutrition center riders as well as surveys on the general public.

C. Scheduling, Dispatch, and Operations

CCTA is a small organization with one Transit Manager, an Operations Supervisor, a lead Transit Specialist, a mechanic, and six full-time drivers. Drivers are assigned to routes by the Operations Supervisor. CCTA follows all Colusa County policies regarding payroll and benefits.

Results of the Detailed Functional Review of the Transit Operator (Continued)

C. Scheduling, Dispatch, and Operations (Continued)

Advance reservations are accepted by the transit office and logged on the daily route sheets. The Operations Supervisor reviews the daily route sheets when scheduling to ensure that an appropriate vehicle and driver are assigned the route for the day.

D. Personnel Management and Training

Any new employees receive training when hired and current employees receive training updates periodically which meets state requirements and includes safety training. CCTA has a low turnover rate, the full time employees have been with CCTA for several years.

All vehicles are equipped with appropriate safety equipment. CCTA follows all Colusa County policies. Full time employees receive all benefits offered by Colusa County.

E. Administration

The Transit Manager works with the Colusa County Auditor Controller to develop a budget each year. Any expenses in excess of budgeted amounts require a budget revision approved by the Board of Commissioners prior to payment of the expense.

Grant applications are completed by the Transit Manager on behalf of the CCTA. CCTA is included under the County's self-insurance programs. Facilities management functions are performed by CCTA. General accounting functions and payment of accounts payable are performed by the Colusa County Auditor Controller's office. All invoices are prepared and approved for payment by the Transit Manager before payment by the County Auditor Controller's office. CCTA is a small organization and does not have an internal audit function.

At the end of each working day, each driver stops in front of the office area and advises the dispatcher by code that it is time to remove the farebox from the vehicle. The driver does not announce over the radio that they are ready to have their farebox emptied.

The dispatcher and driver are both present for the removal of the farebox from the farebox holder in the vehicle. The contents of the farebox are placed into a bag marked with the vehiclenumber. In the event the farebox needs to be emptied during the day and there are passengers on board, the farebox is taken into the dispatch office where both the dispatcher and driver are present while the farebox is emptied of all cash into a bag provided for that vehicle.

Results of the Detailed Functional Review of the Transit Operator (Continued)

E. Administration (Continued)

Each bag is sealed in the presence of both the dispatcher and driver. The bag is then placed into the safe in the Transit Manager's office. After the last vehicle's farebox has been changed and the bag placed into the safe, all revenues are deposited with the Colusa County Treasurer and are invested in accordance with the County's investment policies.

Payroll is processed by the Colusa County Auditor Controller's office. Employees complete timesheets which are reviewed and approved by the Transit Manager and submitted to the payroll clerk for payment.

F. Marketing and Public Information

Route schedules are available at the Transit office, in the bus, and online at www.countyofcolusa.com. CCTA has not had any advertising campaigns during the audit period. All complaints are directed to the Transit Manager for response. The Transit Manager informs the Board of complaints as necessary and also requests the assistance of the Colusa County Counsel when needed.

G. Maintenance

Maintenance services are provided by the Agency. Any vehicle needing service that the Agency mechanic cannot perform is sent out for service at the direction of the Transit Manager. All vehicles have a preventative maintenance schedule which is monitored by the drivers and the Transit Manager. The preventative maintenance schedules have been developed by the Agency mechanic in accordance with the manufacturer's and CHP specifications. When maintenance is needed the Operations Supervisor schedules the service with the Agency mechanic to minimize the impact on service. The drivers, Transit Manager and Agency mechanic work together in determining if a vehicle is unsafe and needs to be removed from service. Parts are ordered from a local facility, so stock is kept low.

SECTION III - CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The following summarizes the major conclusions obtained from this Triennial Performance Audit covering the years 2018 through 2020:

1. Of the eleven compliance requirements, the operator fully complied with eight and partially complied with one of the requirements. Two additional requirements did not apply to CCTA (e.g., blended and urbanized farebox recovery ratio).

2. CCTA submitted annual fiscal and compliance audits to its RTPE and to the State Controller within 180 days following the end of the fiscal year (Dec. 27), or received the 90 day extension allowed by law, for FY 2019 and 2020, but did not meet the filing deadline in 2018.

3. CCTA's farebox recovery ratio remained above the required 10 percent standard for a rural operator for FY 2018, FY 2019 and FY 2020.

4. CCTA participates in the CHP Transit Operator Compliance Program and received vehicle inspections within the 13 months prior to each TDA claim. Satisfactory ratings were made for all inspections conducted during the audit period.

Current Year Recommendations

Current Recommendation No. 2020-01 (refer to compliance requirement 2 above)

We recommend that future audit report submissions be remitted by the applicable deadline. However, we note that although one audit report submission was remitted after the applicable deadline, as described in our report, the two following years were submitted timely in accordance with this recommendation.

COUNTY OF COLUSA, CA 5.1

Request For Transportation Commission and Transit Agency

MEETING DATE:	**February 15, 2022**
DEPARTMENT:	**Transportation Commission**
FROM:	**Kirsten Montejano**
SUBJECT:	**Approve Triennial Performance Audit For The CCTC**

Approve the Triennial Performance Audit of the Colusa County Transportation Commission by CliftonLarsonAllen LLP CPAs for the three year period ending June 30, 2020.

Detailed Description/Background of request

The Colusa County Transportation Commission is required to undergo a Triennial Performance Audit every three years. This audit is to examine the fiscal practices of the Colusa County Transportation Commission for the three year period ending June 30, 2020.

The CPA firm CliftonLarsonAllen LLP has been retained to conduct the audit. The results of the audit are provided for review.

Prior Board Action

None.

Fiscal Impact/Funding Source

None.

Action for the Clerk

Please provide a certified minute order of the approval of the final audit to the Executive Director of the Transportation Commission.

ATTACHMENTS:

- 2018_2020 Commission Triennial Performance Audit (PDF)

PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSPORTATION COMMISSION FOR THE THREE YEARS ENDED JUNE 30, 2020

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PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSPORTATION COMMISSION
Triennial Performance Audit
For the Three Years Ended June 30, 2020

EXECUTIVE SUMMARY

CLA was retained by the Colusa County Local Transportation Commission (CCLTC) to conduct its Transportation Development Act (TDA) performance audit for the Fiscal Years (FY) ending June 30, 2018, 2019 and 2020. As a Regional Transportation Planning Entity (RTPE), CCLTC is required by Public Utilities Code (PUC) Sections 99246 and 99248 to prepare and submit an audit of its performance on a triennial basis to the California State Department of Transportation (Caltrans) to continue receiving TDA funding. TDA funds are used for CCLTC administration and planning of public transportation, and distribution for public transit services and non-motorized projects.

This performance audit is intended to describe how well CCLTC is meeting its administrative and planning obligations under TDA, as well as its organizational management and efficiency. To gather information for the TDA performance audit, CLA conducted interviews with commission staff, reviewed various documents, and evaluated CCLTC's responsibilities, functions, and performance of the TDA guidelines and regulations.

Below are summaries of findings from the analysis:

1. CCLTC conducts its management of the TDA program in a competent, professional manner.

2. CCLTC has not adopted rules and regulations delineating procedures for the submission of claims for facilities provided for the exclusive use of pedestrians and bicycles.

3. CCLTC has not annually identified, analyzed and recommended potential productivity improvements.

4. CCLTC has not adopted rules and regulations for the evaluation of claims under Article 4.5 of the TDA.

Three recommendations are provided to improve CCLTC's administration and management relating to TDA. Each recommendation is described in detail in Section V of this audit. These recommendations are summarized as follows:

1. Adopt rules and regulations regarding the submission of claims for facilities provided for the exclusive use of pedestrians and bicycles.

2. Form a productivity committee for the purpose of providing advice on productivity improvements.

3. Adopt rules and regulations for the evaluation of claims filed under Article 4.5 and the determination of the cost effectiveness of the proposed community transit services.

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PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSPORTATION COMMISSION
Triennial Performance Audit
For the Three Years Ended June 30, 2020

SECTION I - INTRODUCTION

The Colusa County Local Transportation Commission (CCLTC) has retained the firm of CLA to conduct its TDA performance audit covering the most recent triennial period for the fiscal years ending June 30, 2018, 2019 and 2020. As a Regional Transportation Planning Entity (RTPE), CCLTC is required by Public Utilities Code (PUC) Sections 99246 and 99248 to prepare and submit an audit of it's performance on a triennial basis to the California Department of Transportation (Caltrans) in order to continue to receive TDA Funding.

The performance audit, as required by TDA is intended to describe how well CCLTC is meeting its administrative planning obligations under TDA.

The CCLTC is designated as the RTPE for Colusa County. CCLTC is governed by a Board of Commissioners comprised of three members appointed by the Colusa County Board of Supervisors, one member appointed by the City of Williams, and two members appointed by the City of Colusa.

As the RTPE for Colusa County, CCLTC serves as a medium for policy decisions affecting the transportation system for the County. This is reflected in the planning and programming of local, state, and federal transportation funds towards projects that provide improved highway and road maintenance, safety, traffic congestion relief, and economic development.

The methodology for the audit included in-person interviews with commission management, collection and review of commission documents and data analysis. The Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities, published by the California Department of Transportation (Caltrans), was used to guide the development and direction of the audit.

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PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSPORTATION COMMISSION
Triennial Performance Audit
For the Three Years Ended June 30, 2020

SECTION II - AUDIT RESULTS

Results of Compliance Review

This section of the audit report contains the analysis of the CCLTC's ability to comply with State requirements for continued receipt of TDA funds. The evaluation uses the guidebook, "Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities", which was developed by Caltrans to assess transit operators. The guidebook contains a checklist of fourteen compliance requirements taken from relevant sections of the CPUC and the California Code of Regulations (CCR). Of the fourteen compliance measures, thirteen are applicable to CCLTC. Each of these requirements is discussed in the table below, including a description of the Commissions' efforts to comply with the requirements. In addition, the findings from the compliance review are described in the text following the table.

	Requirement	PUC Reference	Comments
(1)	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 (LTF) monies apportioned to that area.	99231	CCLTC has three areas of apportionment, Colusa County, the City of Williams and the City of Colusa. CCLTC allocates LTF monies to claimants based on contract agreements, transit operator funding needs and requirements of the TDA. **Conclusion: Complied**
(2)	The RTPE has adopted rules and regulations delineating procedures for the submission of claims for facilities provided for the exclusive use of pedestrians and bicycles.	99233 and 99234	We noted CCLTC has not adopted written rules and regulations for the submission of claims for nonmotorized allocations. However, we noted that the CCLTC has not undertaken any Pedestrian/Bicycle projects in the period under review. **Conclusion: Exception**

SECTION II - AUDIT RESULTS (CONTINUED)

Results of Compliance Review (Continued)

	Requirement	PUC Reference	Comments
(3)	The RTPE has established a social services transportation advisory council. The RTPE must ensure that there is a citizen participation process that includes at least an annual public hearing.	99238 and 99238.5	CCLTC has established a Social Services Transportation Advisory Council (SSTAC) required under PUC 99238. The SSTAC participates on a number of issues, including the annual unmet transit needs hearings. **Conclusion: Complied**
(4)	The RTPE has annually identified, analyzed and recommended potential productivity improvements which could lower the operating costs of those operators which operate at least 50 percent of their vehicle service miles within the RTPE's jurisdiction. Recommendations include, but are not limited to, those made in the performance audit. • 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 RTPE, as determined by the RTPE, or else the operator has not received an allocation that exceeds its prior year allocation.	99244	The CCLTC has not identified, analyzed or recommended potential productivity improvements to Colusa County Transit Agency. **Conclusion: Exception**

PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSPORTATION COMMISSION
Triennial Performance Audit
For the Three Years Ended June 30, 2020

SECTION II - AUDIT RESULTS (CONTINUED)

Results of Compliance Review (Continued)

	Requirement	PUC Reference	Comments
(5)	The RTPE has ensured that all claimants to whom it allocated TDA funds submits to it and to the state controller an annual certified fiscal and compliance audit within 180 days after the end of the fiscal year or has received a 90 day extension allowed by law.	99245	Completion/submittal dates: FY 2018: April 2, 2019 FY 2019: March 5, 2020 FY 2020: February 25, 2021 **Conclusion: The 2018 report was submitted after the due date. The Commission complied in all other instances.**
(6)	The RTPE 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 monies and to the RTPE 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.	99245 and 99248	For the current three year period, CCLTC has retained CLA to conduct the audit of CCLTC and the transit operator, Colusa County Transit Agency (CCTA). A six month extension of the deadline was granted for the submission of audit reports and the reports were transmitted by the deadline. **Conclusion: Complied**
(7)	The RTPE has submitted a copy of its performance audit to the Director of the California Department of Transportation. In addition, the RTPE has certified in writing to the Director, that the performance audits of operators located in the area under its jurisdiction have been completed.	99246(c)	CCLTC CCTA **Conclusion: Complied**

PERFORMANCE AUDIT OF THE COLUSA COUNTY TRANSPORTATION COMMISSION
Triennial Performance Audit
For the Three Years Ended June 30, 2020

SECTION II - AUDIT RESULTS (CONTINUED)

Results of Compliance Review (Continued)

	Requirement	PUC Reference	Comments
(8)	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, passengers 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.	99246(d)	The performance audit of the operator (CCTA) is being conducted by CLA and includes all required elements. **Conclusion: Complied**
(9)	The RTPE has established rules and regulations regarding revenue ratios for transportation operators providing services in urbanized and newly urbanized areas.	99270.1 and 99270.2	Transportation operators do not serve urbanized or newly urbanized areas. **Conclusion: Not Applicable**
(10)	The RTPE 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.	99275.5	The CCLTC has not adopted rules and regulations for the evaluation of claims under Section 4.5. The CCTA was allocated and claimed funds under Article 4.5 but relied on TDA statutes and the California Codes of Regulation Guidebook. CCLTC has not claimed any funds under Article 4.5. **Conclusion: Exception**
(11)	State transit assistance funds received by the RTPE are allocated only for transportation planning and mass transportation purposes.	99310.5 and 99313.3 and Proposition 116	CCLTC allocates State Transit Assistance (STA) funds for transit services only. **Conclusion: Complied**

SECTION II - AUDIT RESULTS (CONTINUED)

Results of Compliance Review (Continued)

	Requirement	PUC Reference	Comments
(12)	The amount received pursuant to Public Utilities Code, Section 99314.3; by each RTPE for state transit assistance is allocated to the operators in the area of its jurisdiction as allocated by the State Controller's Office.	99314.3	CCLTC administers STA funds in accordance with the relevant PUC requirements. In FY 2018, 2019, and 2020, STA funds were allocated to Colusa County Transit Agency. **Conclusion: Complied**
(13)	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: A. Consulted with the Social Services Transportation Advisory Council (SSTAC) established pursuant to Public Utilities Code Section 99238; B. Identified transit needs, including: • Groups who 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 services; C. Adopted or re-affirmed definitions of "unmet transit needs" and "reasonable to meet;" D. Identified the unmet transit needs, or there are no unmet transit needs or there are unmet transit needs that are reasonable to meet.	99401.5	CCLTC conducts an annual Unmet Transit Needs process pursuant to PUC Section 99401.5. LTF funds have only been allocated to streets and roads after completion of the unmet needs process, and if there are remaining funds after the allocation to transit. **Conclusion: Complied**

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Triennial Performance Audit
For the Three Years Ended June 30, 2020

SECTION II - AUDIT RESULTS (CONTINUED)

Results of Compliance Review (Continued)

	Requirement	PUC Reference	Comments
(14)	The RTPE has caused an audit of its accounts and records to be performed for each fiscal year by the county auditor or a certified public accountant. The RTPE must transmit the audit report to the State Controller within 12 months of the end of each fiscal year in accordance with the Basic Audit Program and Report Guidelines for California Special Districts prescribed by the State Controller. The audit shall include a determination of compliance with the TDA and accompanying rules and regulations. Financial statements may not commingle the state transit assistance fund, the local transportation fund, or other revenues or funds of any city, county or other agency. The RTPE must maintain fiscal and accounting records and supporting papers for at least four years following the fiscal year close.	California Code of Regulations, Section 6642	The accounting firm CLA conducted the financial audit of CCLTC for FYs 2018, 2019 and 2020. The Annual Financial Report was submitted to the State Controller within 12 months of the end of each fiscal year. CCLTC also maintains fiscal and accounting records and supporting papers for at least four years following the fiscal year close. **Conclusion: Complied**

SECTION II - AUDIT RESULTS (CONTINUED)

Results of the Review of the Implementation of Prior Audit Recommendations

This section reviews and evaluates the implementation of prior Triennial Performance Audit recommendations. This objective assessment provides assurance the CCLTC has made quantifiable progress toward improving the efficiency and effectiveness of its public transit program.

Prior Recommendation No. 1

We recommend that the Commission adopt rules and regulations regarding the submission of claims for facilities provided for the exclusive use of pedestrians and bicycles in accordance with Public Utilities Code Section 99233 and 99234.

Status:

Not Implemented

Prior Recommendation No. 2

We recommend that the Commission consider forming a committee for the purpose of providing advice on productivity improvements in accordance with Public Utilities Code Section 99244.

Status:

Not Implemented

Prior Recommendation No. 3

We recommend that the Commission adopt rules and regulations for the evaluation of claims filed under Article 4.5 and the determination of the cost effectiveness of the proposed community transit services to be provided in accordance with Public Utilities Code Section 99275.5.

Status:

Not Implemented

Results of the Detailed Functional Review of the RTPE

In this section a detailed assessment of CCLTC's functions and performance as a RTPE during this audit period is provided. Adapted from Caltrans' Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities, CCLTC's activities can be divided into the following activities:

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

A. Administration and Management

The Commission developed and approved resolutions authorizing the allocation of Local Transportation fund monies up to a set dollar amount to the transit operator without written authorization, $150,000 contingency to be distributed by the Commission on an "as needed" basis, and the remainder of the Local Transportation funds to be distributed as apportioned by the Commission under Article 8 after the determination of Unmet Transit Needs findings and documentation. The Commission adopted a resolution to allocate State Transit Assistance funds to the transit operator on a quarterly basis.

The Commission is governed by a six member Board of Commissioners, one executive director, and one transportation secretary. The Board has not formed any committees such as a productivity committee. The Commission's responsibilities are guided by the Overall Work Program (OWP) which is approved by Caltrans as a condition of receipt of Regional Planning Assistance funds. The Commission has not established any goals or objectives other than those outlined in the Regional Transportation Plan (RTP) and has not set any performance goals or standards for staff.

The Commission adopted the current RTP in 2019. In a rural county, the RTP should be revised at least every five years. The Commission has contracted for a triennial performance audit of its functions and has contracted for or ensured that the transit operator, CCTA, contracted for and conducted a triennial performance audit of its activities.

The Colusa County Transportation Commission is an independent district of Colusa County. The Commission is staffed by employees of the Colusa County Public Works Department. These employees follow the personnel policies and practices of Colusa County including annual performance evaluations and personnel benefits.

B. Transportation Planning and Regional Coordination

The 2018 RTP was adopted June 2019 by the Colusa County Local Transportation Commission. The RTP provides general transportation policy guidance, identifies and assesses transportation needs, describes transportation available, and accounts for transportation needs over a 20 year period. The RTP includes an analysis of existing conditions and an assessment of needs. This includes short-range and long-range highway projects, transit needs and non-motorized projects and the estimated project cost. The RTP includes a policy element which identifies transportation

SECTION II - AUDIT RESULTS (CONTINUED)

B. Transportation Planning and Regional Coordination (Continued)

goals, policies and objectives, an action element which establishes a plan for addressing the transportation issues and needs and prioritizes projects, a financial element which identifies available funding for projects identified in the action element, and an environmental review element which identifies steps to be taken during the design and construction phase of the identified projects.

C. Claimant Relationships and Oversight

The Commission, the Transit Manager and the Colusa County Auditor-Controller have copies of the transportation performance audit guidebook and the RTP. The Commission has not formed a productivity committee, has not approved a short term transit plan, and has not adopted rules regarding fare box recovery ratios or rules for the submission of claims. The Commission relies on the rules and regulations in the TDA Statutes and California Codes of Regulations guidebook.

The Commission does not have a formal process for the submission of claims. The Commission adopts a resolution authorizing the allocation of Local Transportation fund monies to the transit operator without written authorization, and $150,000 contingency to be distributed by the Commission on an “as needed” basis. The Commission conducts an unmet needs hearing to determine if any unmet needs are reasonable to meet and should be funded. The remainder of the Local Transportation funds are distributed as apportioned by the Commission under Article 8 after the determination of Unmet Transit Needs findings and documentation. State Transit Assistance (STA) funds are allocated 100 percent as they are received. All STA funds are allocated to the Colusa County Transit Agency.

The Commission received copies of the transit fund annual financial and compliance audits.

D. Marketing and Transportation Alternatives

The Commission and the CCTA have printed transit schedules available for those wishing to use the transit system. Information is also available on CCTA’s website that provides interested persons with transit schedules and fares. The Commission has not contracted for or conducted any marketing campaigns designed to increase ridership or promote public transit or transportation alternatives. The Commission’s Executive Director does not believe that a marketing program is needed in this type of program. The marketing and public information program currently in place is sufficient for the size of the existing program.

E. Grant Applications and Management

The Colusa County Transit Manager prepares and submits grant applications on behalf of the transit agency. Grant applications are submitted for the federal FTA 5311 grants and the state STIP projects.

SECTION III - CONCLUSIONS AND RECOMMENDATIONS

A. Conclusions

The following summarizes the major conclusions obtained from this Triennial Performance Audit covering fiscal years 2018 through 2020:

1. Of the thirteen applicable compliance requirements, CCLTC fully complied with eight of the requirements and partially complied with one of the requirements. One additional requirement did not apply to CCLTC (operators providing services in urbanized or newly urbanized areas).

2. CCLTC is not in compliance with four of the requirements of Public Utilities Code Section 99233 and 99234, 99244, 99245, 99248 and 99275.5.

3. CCLTC's has not implemented any of the three prior audit recommendations.

B. Current Year Recommendations

Current Recommendation No. 2020-01 (refer to compliance requirement 2 above)

We recommend that the Commission adopt rules and regulations regarding the submission of claims for facilities provided for the exclusive use of pedestrians and bicycles in accordance with Public Utilities Code Section 99233 and 99234.

Current Recommendation No. 2020-02 (refer to compliance requirement 4 above)

We recommend that the Commission consider forming a committee for the purpose of providing advice on productivity improvements in accordance with Public Utilities Code Section 99244.

Current Recommendation No. 2020-03 (refer to compliance requirement 5 above)

We recommend that annual fiscal and compliance audit report submissions be remitted by the applicable deadline. Although one audit report submission within the scope of our review was not remitted by the required deadline, it was noted that the two subsequent submissions within the scope of our review were remitted by the required deadline.

Current Recommendation No. 2020-04 (refer to compliance requirement 10 above)

We recommend that the Commission adopt rules and regulations for the evaluation of claims filed under Article 4.5 and the determination of the cost effectiveness of the proposed community transit services to be provided in accordance with Public Utilities Code Section 99275.5.

COUNTY OF COLUSA, CA 5.2

Request For Transportation Commission and Transit Agency

MEETING DATE:	**February 15, 2022**
DEPARTMENT:	**Administration**
FROM:	**MinuteTraq Admin**
SUBJECT:	**Nominations/Elections of the 2022 Chair**

Nomination/Election of the 2022 Transportation Commission and Transit Agency Chair.

Detailed Description/Background of request
Annual election for Chair

Prior Board Action
N/A

Fiscal Impact/Funding Source
None.

Action for the Clerk
Update any information for Chair (MinuteTrak, minutes, agenda, letterhead, and certified board orders)

COUNTY OF COLUSA, CA 5.3

Request For Transportation Commission and Transit Agency

MEETING DATE: February 15, 2022

DEPARTMENT: Administration

FROM: MinuteTraq Admin

SUBJECT: Nominations/Elections of the 2022 Vice-Chair

Nomination/Election of the 2022 Transportation Commission and Transit Agency Vice-Chair.

Detailed Description/Background of request
Annual election for Vice-Chair.

Fiscal Impact/Funding Source
N/A

Action for the Clerk
Update any information for Vice-Chair (MinuteTrak, minutes, agenda, website, letterhead, and certified board orders).