Agenda

- Introductions
- Audit Webpage
- Results of FY13 Audits
- Possible Changes to AUP/Discussion
- ProjectTrak/RTIP
- Grant Programs
- RTCIP
- FY14 Audit Schedule
- Tips for FY14 Audit
- Miscellaneous
Workshop Facilitators

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  azu@sandag.org
Workshop Facilitators

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• Suchitra Mukherjee – Smart Growth & Bike/Ped
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  smu@sandag.org

• Audrey Porcella – Senior Mini Grants
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  audrey.porcella@sandag.org
Other Key Contacts

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  yen.ho@sandag.org

• Katie Levy – EMP Land Management Grants
  (619) 699-7312
  katie.levy@sandag.org

• Danielle Kochman – Senior Mini Grants
  (619) 699-1921
  dko@sandag.org

• Andrea Jayasekara – MHM (Auditors)
  ajayasekara@cbiz.com
Webpage

FY13 Audit Results

- RTCIP - 100% Compliance
- 30% Fund Balance Limitation
  - 17 in compliance as compared to 15 in PY
- Transit Operator Eligibility
  - 3 of 4 non-Compliant
- MOE – 1 non-Compliant
- Other Findings:
  - Ineligible Costs (1)
  - Incorrect exaction fee collection (2)
AUP Discussion/Possible Changes

• Procedure 6 – Schedule A & testing
  – Expenditure testing expanded if unallowable costs determine
  – Obtain response from jurisdiction for steps to cure defect
  – Indirect costs (6.e.v) – when was cost plan last updated & year methodology last reviewed
AUP Discussion/Possible Changes

• RTIP & ProjectTrak for Schedule A
  – Regional Transportation Improvement Program
  – Short-term document that implements the long range plan or the RTP
    • Projects in the next five (5) years
    • Current 2012 RTIP (FYs 2013 – 2017)
  – Work with your RTIP staff to determine how projects are programmed
Amendments

If make changes to TransNet funds – Resolution is **required**

• There are two types:
  – Formal *(quarterly)*
  – Administrative *(as needed)*

Formal Amendment Schedule can be found on the RTIP Web page at:

[www.sandag.org/2012RTIP](http://www.sandag.org/2012RTIP)
TransNet Funding

- Congestion Relief (CR) vs. Maintenance (Board Policy No. 031)
- Which fund source do I use?
  - Local Street Improvements (LSI)
  - Carry-Over
  - Cash (on hand or interest)
- Funds must be programmed before requesting payments
### Programming Example:

<table>
<thead>
<tr>
<th>MPO ID: ENC14A</th>
<th>ADOPTION: 12-00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Title:</td>
<td>Street Overlay Program</td>
</tr>
<tr>
<td>Project Description:</td>
<td>Various locations throughout the City, in Encinitas, at various locations throughout the City, asphalt grinding, 6” dig outs, and 1-1/2” polymer modified asphalt overlay</td>
</tr>
<tr>
<td>Capacity Status:</td>
<td>NCI</td>
</tr>
<tr>
<td>Exempt Category:</td>
<td>Safety - Pavement resurfacing and/or rehabilitation</td>
</tr>
</tbody>
</table>

| Est Total Cost: | $14,089 |

<table>
<thead>
<tr>
<th></th>
<th>TOTAL</th>
<th>PRIOR</th>
<th>12/13</th>
<th>13/14</th>
<th>14/15</th>
<th>15/16</th>
<th>16/17</th>
<th>PE</th>
<th>RW</th>
<th>CON</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TransNet - L</strong></td>
<td>$1,460</td>
<td>$600</td>
<td></td>
<td></td>
<td></td>
<td>$850</td>
<td></td>
<td></td>
<td></td>
<td>$1,450</td>
</tr>
<tr>
<td><strong>TransNet - L (Cash)</strong></td>
<td>$240</td>
<td>$240</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$240</td>
</tr>
<tr>
<td><strong>TransNet - LSI</strong></td>
<td>$2,246</td>
<td>$1,315</td>
<td>$410</td>
<td>$520</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$2,245</td>
</tr>
<tr>
<td><strong>TransNet - LSI (Cash)</strong></td>
<td>$253</td>
<td>$253</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$253</td>
</tr>
<tr>
<td><strong>TransNet - LSI Carry Over</strong></td>
<td>$1,370</td>
<td>$4,216</td>
<td>$850</td>
<td>$600</td>
<td>$750</td>
<td>$950</td>
<td>$965</td>
<td></td>
<td></td>
<td>$1,370</td>
</tr>
<tr>
<td><strong>Local Funds</strong></td>
<td>$8,531</td>
<td>$4,216</td>
<td>$850</td>
<td>$600</td>
<td>$750</td>
<td>$950</td>
<td>$965</td>
<td></td>
<td></td>
<td>$8,531</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$14,089</td>
<td>$6,624</td>
<td>$1,260</td>
<td>$1,320</td>
<td>$1,380</td>
<td>$1,690</td>
<td>$1,815</td>
<td></td>
<td></td>
<td>$14,089</td>
</tr>
</tbody>
</table>
When do I need to Re-Program?

- Changing of any current RTIP project
  - Change to MPO ID not CIP ID
  - If project was shown as “Complete” in prior RTIP, do not need to Carry Over

- Need to show “Cash” was used if on a different project

- Some changes are on a case by case basis
Resolutions

- *TransNet* Resolution is **required** when amending *TransNet* projects in the RTIP

- If no amendment to the RTIP is required, then submit resolution with Audit
Regional Transportation Congestion Improvement Program - RTCIP

- Rules for programming
  - Regional Arterial Projects
  - Funds are not requested through ProjectTrak

- How are they shown in the RTIP?
Links to RTIP and RTIP Web page

• ProjectTrak
  – https://projecttrak.sandag.org/secure/login.asp

• RTIP Public Web page
  – https://projecttrak.sandag.org/
### Schedule A Examples

#### CITY OF CHULA VISTA, CALIFORNIA
TransNet and TransNet Extension Activities
Schedule of Status of Funds by Project
(Continued)

<table>
<thead>
<tr>
<th>MPO ID</th>
<th>CIP Number</th>
<th>Project Name</th>
<th>Project Status</th>
<th>Funds Received</th>
<th>Interest Income</th>
<th>Project Expenditures</th>
<th>City Adjustments</th>
<th>Project Status</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>July 1, 2012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHV48</td>
<td>STL354</td>
<td>Pavement Major Rehabilitation 09/10</td>
<td>(581,784)</td>
<td>583,846</td>
<td>-</td>
<td>(2,062)</td>
<td>-</td>
<td>-</td>
<td>(a)</td>
</tr>
<tr>
<td>CHV48</td>
<td>STL357</td>
<td>Pavement Major Rehabilitation Prop 1B</td>
<td>(259,519)</td>
<td>269,403</td>
<td>-</td>
<td>(10,884)</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>CHV48</td>
<td>STL371</td>
<td>Major Pavement Rehabilitation</td>
<td></td>
<td>1,064,154</td>
<td></td>
<td>(1,064,154)</td>
<td></td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>CHV48</td>
<td>STL372</td>
<td>Pavement Major Rehabilitation FY11-12</td>
<td>(13,160)</td>
<td>2,128,590</td>
<td></td>
<td>(2,115,430)</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>CHV48</td>
<td>STM373</td>
<td>Pavement Major Rehabilitation FY12-13</td>
<td></td>
<td>587,079</td>
<td></td>
<td>(26,970)</td>
<td></td>
<td>-</td>
<td>560,100</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total CHV48 Projects</td>
<td>(853,433)</td>
<td>4,633,072</td>
<td>-</td>
<td>(3,219,530)</td>
<td>-</td>
<td>560,100</td>
<td></td>
</tr>
<tr>
<td>CHV51</td>
<td>STL359</td>
<td>Naples St. &amp; Oleander Ave. CG/ADA</td>
<td></td>
<td>3,158</td>
<td></td>
<td>(8,114)</td>
<td>-</td>
<td>(4,956)</td>
<td>(f)</td>
</tr>
<tr>
<td>CHV51</td>
<td>STL382</td>
<td>Cross Gutter Rehabilitation</td>
<td>(1,413)</td>
<td></td>
<td></td>
<td>(13,260)</td>
<td></td>
<td>(14,673)</td>
<td>(f)</td>
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<tr>
<td></td>
<td></td>
<td>Total CHV51 Projects</td>
<td>1,745</td>
<td></td>
<td>-</td>
<td>(21,374)</td>
<td></td>
<td>(19,629)</td>
<td></td>
</tr>
<tr>
<td>CHV52</td>
<td>STL361</td>
<td>Industrial Blvd. Bike Ln / Ped Improvement</td>
<td>(62,651)</td>
<td>75,675</td>
<td></td>
<td>(7,460)</td>
<td></td>
<td>5,564</td>
<td></td>
</tr>
<tr>
<td>CHV54</td>
<td>STM367</td>
<td>So Broadway Improv. Mnto SthdCity</td>
<td></td>
<td>4,695</td>
<td></td>
<td>(60,428)</td>
<td></td>
<td>(55,733)</td>
<td>(f)</td>
</tr>
<tr>
<td>CHV55</td>
<td>STL342</td>
<td>Second Ave. Improv. Naples-Palomar</td>
<td>(80)</td>
<td></td>
<td></td>
<td>-</td>
<td></td>
<td>(80)</td>
<td>(f)</td>
</tr>
<tr>
<td>CHV55</td>
<td>STL304</td>
<td>Glenhaven Way Any St. Improv.</td>
<td>(2,134)</td>
<td></td>
<td></td>
<td>(515)</td>
<td></td>
<td>(2,649)</td>
<td>(f)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total CHV55 Projects</td>
<td>(2,214)</td>
<td></td>
<td></td>
<td>(515)</td>
<td></td>
<td>(2,729)</td>
<td></td>
</tr>
<tr>
<td>CHV56</td>
<td>STL363</td>
<td>Sidewalk Safety Program I</td>
<td></td>
<td>(16,220)</td>
<td></td>
<td>-</td>
<td>16,220</td>
<td></td>
<td>(e)</td>
</tr>
</tbody>
</table>

Subtotal Congestion Relief: (851,859) 4,806,747 - (3,543,431) 111,484 522,941
# Schedule A Examples

## Schedule A

**CITY OF NATIONAL CITY, CALIFORNIA**  
*TransNet* and *TransNet Extension* Activities  
Schedule of Status of Funds by Project  
Year Ended June 30, 2013

<table>
<thead>
<tr>
<th>MPO ID</th>
<th>Project Number</th>
<th>Project Name</th>
<th>Project Status</th>
<th>Funds Received</th>
<th>Interest Income</th>
<th>Project Expenditures</th>
<th>City Adjustments</th>
<th>Project Status</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>July 1, 2012</strong></td>
<td>$</td>
<td></td>
<td>$</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### TransNet:

#### Local Streets and Roads:

<table>
<thead>
<tr>
<th>MPO ID</th>
<th>Project Number</th>
<th>Project Name</th>
<th>Funds Received</th>
<th>Interest Income</th>
<th>Project Expenditures</th>
<th>City Adjustments</th>
<th>Project Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC 01</td>
<td>6569</td>
<td>Plaza Blvd. Widening</td>
<td>$523,861</td>
<td>$2,465</td>
<td>$251,925</td>
<td></td>
<td>274,401</td>
</tr>
<tr>
<td>NC 04</td>
<td>6558</td>
<td>Traffic Signal Install/Upgrade</td>
<td>438,834</td>
<td>2,065</td>
<td>(135,465)</td>
<td>98,804</td>
<td>404,238</td>
</tr>
</tbody>
</table>

Total Local Streets and Roads: 962,695 - 4,530 = 98,804

Total *TransNet*: 962,695 - 4,530 = 678,639

### TransNet Extension:

#### Local Street Improvements:

<table>
<thead>
<tr>
<th>MPO ID</th>
<th>Project Number</th>
<th>Project Name</th>
<th>Funds Received</th>
<th>Interest Income</th>
<th>Project Expenditures</th>
<th>City Adjustments</th>
<th>Project Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC 04</td>
<td>6558</td>
<td>Regional Arterial Management Systems</td>
<td>$ -</td>
<td>$8,000</td>
<td>(8,000)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Congestion Relief - Pass Through: 8,000

### Congestion Relief:

<table>
<thead>
<tr>
<th>MPO ID</th>
<th>Project Number</th>
<th>Project Name</th>
<th>Funds Received</th>
<th>Interest Income</th>
<th>Project Expenditures</th>
<th>City Adjustments</th>
<th>Project Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>NC 01</td>
<td>6569</td>
<td>Plaza Blvd. Widening</td>
<td>541,250</td>
<td>2,547</td>
<td>-</td>
<td>-</td>
<td>543,797 (c)</td>
</tr>
<tr>
<td>NC 03</td>
<td>6635</td>
<td>Street Resurfacing Project</td>
<td>(938,069)</td>
<td>-</td>
<td>(686,052)</td>
<td>(98,804)</td>
<td>(1,722,925) (a, b)</td>
</tr>
<tr>
<td>NC 04</td>
<td>6558</td>
<td>Traffic Signal Install/Upgrade</td>
<td>920,026</td>
<td>4,328</td>
<td>-</td>
<td>-</td>
<td>924,354 (d)</td>
</tr>
<tr>
<td>NC 14</td>
<td>6181</td>
<td>4th Street Community Corridor Tax</td>
<td>203,336</td>
<td>957</td>
<td>(115,891)</td>
<td>-</td>
<td>88,402</td>
</tr>
<tr>
<td>NC 15</td>
<td>6166</td>
<td>Citywide Safe Routes to School Tax</td>
<td>500,999</td>
<td>2,357</td>
<td>(220,083)</td>
<td>-</td>
<td>283,273</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2010 Series A Bonds Debt Service</td>
<td>-</td>
<td>384,554</td>
<td>(384,554)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Congestion Relief: 1,227,542 - 10,189 = 1,116,901

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SANDAG
## Schedule A Examples

**CITY OF CARLSBAD, CALIFORNIA**  
*TransNet* and *TransNet* Extension Activities  
Schedule of Status of Funds by Project  
(Continued)

<table>
<thead>
<tr>
<th>MPO ID</th>
<th>Project Number</th>
<th>Project Name</th>
<th>Project Status</th>
<th>Funds Received</th>
<th>Interest Income</th>
<th>Project Expenditures</th>
<th>City Adjustments</th>
<th>Project Status</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>July 1, 2012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>June 30, 2013</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Balance carried forward</td>
<td>$ 2,591,940</td>
<td>$ 11,700</td>
<td>$ 21,859</td>
<td>$ (3,138,987)</td>
<td>$ 540</td>
<td>$ (572,948)</td>
<td></td>
</tr>
<tr>
<td>3410000</td>
<td></td>
<td>Bikes and Pedestrian:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CB42</td>
<td>60481</td>
<td>Bike the Village-Bike Racks</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(33,000)</td>
<td>-</td>
<td>(33,000)</td>
<td>(g)</td>
</tr>
<tr>
<td>V02</td>
<td>34554</td>
<td>Coastal Rail Trail</td>
<td>66,066</td>
<td>-</td>
<td>739</td>
<td>-</td>
<td>4,990</td>
<td>71,795</td>
<td>(e)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total Bikes and Pedestrian</td>
<td>66,066</td>
<td>-</td>
<td>739</td>
<td>(33,000)</td>
<td>4,990</td>
<td>38,795</td>
<td></td>
</tr>
<tr>
<td>0013225</td>
<td></td>
<td>Environmental Mitigation:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V08</td>
<td>5001324</td>
<td>Calavera Preserve Planning Area</td>
<td>-</td>
<td>258,000</td>
<td>-</td>
<td>(286,667)</td>
<td>-</td>
<td>(28,667)</td>
<td>(f)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total Environmental Mitigation</td>
<td>-</td>
<td>258,000</td>
<td>-</td>
<td>(286,667)</td>
<td>-</td>
<td>(28,667)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total <em>TransNet</em> Extension</td>
<td>2,598,006</td>
<td>269,700</td>
<td>22,598</td>
<td>(3,458,654)</td>
<td>5,530</td>
<td>(562,820)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>GASB 31 Market Value Adjustment</td>
<td>(14,980)</td>
<td>-</td>
<td>(2,174)</td>
<td>-</td>
<td>-</td>
<td>(17,154)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total <em>TransNet</em> Extension</td>
<td>$ 2,583,026</td>
<td>$ 269,700</td>
<td>$ 20,424</td>
<td>$ (3,458,654)</td>
<td>$ 5,530</td>
<td>$ (579,974)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total <em>TransNet</em> and <em>TransNet</em> Extension</td>
<td>$ 4,002,075</td>
<td>$ 269,700</td>
<td>$ 22,000</td>
<td>$ (3,458,654)</td>
<td>$ (1,415,095)</td>
<td>$ (579,974)</td>
<td></td>
</tr>
</tbody>
</table>
Questions?
TransNet Grant Programs

- Smart Growth Incentive Program
- Active Transportation Grant Program
  - Bike/Ped (BPNS)
- Senior Mini-Grant Program
- EMP Land Management Grant Program
TransNet Grant Programs

• Same basic process
  – Available funding determined
  – Criteria approved
  – Call for Projects
  – Committee/Panel review & score
  – Approval process (Committees/Board)
  – Contract/NTP/RTIP
  – Reimbursement Basis with Retention
TransNet Grant Programs

- Retention (negative balance each year)
- SANDAG Board Policy No. 035 - timely use
- Expiration date in grant agreement
- Older grants “Use-It-or-Lose-It” Policy slightly different
- RTIP responsibility - SANDAG
TransNet Grant Programs

- Identifies “Watch List” projects
- Final project report & invoice
- Final reimbursement includes invoice payment & release of retention
- Unspent funds go into the ‘pot’
Smart Growth Incentive Program

Chula Vista – Third Avenue, Phase 1

Lemon Grove – Trolley Plaza
Active Transportation Grant Program

City of San Diego – Eco-Bikeway Project

Imperial Beach – Eco-Bikeway Project

City of San Diego
Bicycle Master Plan
San Diego, California
Smart Growth Incentive and Active Transportation Grant Programs

• Contact

• Suchi Mukherjee – Smart Growth and Active Transportation Grant Programs (BPNS & TDA)
  (619) 699-7315
  sgatgrants@sandag.org

• SGIP and ATGP Handouts

• www.sandag.org/smartgrowth

• www.sandag.org/active
Senior Mini-Grant Program
EMP Land Management Grant Program

Carlsbad-Calavera Preserve

Chula Vista – Cactus Wren Restoration
EMP Land Management Grant Program

- Contacts
  Katie Levy – EMP Land Management Grants
  (619) 699-7312
  katie.levy@sandag.org

  Keith Greer – Environmental Mitigation Program
  (619) 699-7390
  keith.greer@sandag.org

- EMP Land Management Grant Program Handout

- www.sandag.org/empgrants
AUP Discussion/Possible Changes

• Procedure 7 – Schedule B (Cumulative)
  – Method to report that cumulative revenue (received to date plus what SANDAG has on hand) is split accurately to no more than 30% for Maintenance
  
  • Potential for non-compliance if transfers/adjustments between projects is not accurate
  
  • % of allocations spent to date
## AUP Discussion/Possible Changes

- **City of Imperial Beach (example)**

### Schedule B

<table>
<thead>
<tr>
<th></th>
<th>Cumulative Funds Received</th>
<th>SANDAG on-hand</th>
<th>Total Revenue</th>
<th>% Split</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Congestion Relief</strong></td>
<td>$2,163,979</td>
<td>$251,090</td>
<td>$2,415,069</td>
<td>70.01%</td>
</tr>
<tr>
<td><strong>Maintenance</strong></td>
<td>$772,945</td>
<td>$261,587</td>
<td>$1,034,532</td>
<td>29.99%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$3,449,601</td>
<td></td>
<td></td>
<td>100.00%</td>
</tr>
</tbody>
</table>
### AUP Discussion/Possible Changes

- **City of Imperial Beach (example 2)**

#### Schedule B

<table>
<thead>
<tr>
<th>Cumulative Funds Received</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>At Jurisdiction</strong></td>
<td><strong>SANDAG</strong></td>
</tr>
<tr>
<td><strong>TransNet</strong></td>
<td><strong>Interest</strong></td>
</tr>
<tr>
<td>CR</td>
<td>$2,163,979</td>
</tr>
<tr>
<td>Maint</td>
<td>$772,945</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
</tbody>
</table>
AUP Discussion/Possible Changes

• Procedure 8 – 30% Fund Balance Rule
  – NOT a Finding
  – Allowable balances on Webpage
    • Debt participants – at SANDAG close
AUP Discussion/Possible Changes

• Procedure 11 – MOE
  – Same MOE Requirement as FY13 audit
  – FY15 MOE Requirement changes
    • See Workshop Webpage for information
  – Schedule 3 of Annual Street Report
AUP Discussion/Possible Changes

• Procedure 12 – Transit Operator Eligibility
  – CPI should be available early August
  – Run preliminary numbers for compliance
    • Prepare & discuss plan for non-compliance early
    • May require additional steps
AUP Discussion/Possible Changes

• Procedure 13 – Regional Transportation Congestion Improvement Program (RTCIP)
  – Schedule C
  – Up to 3% allowed for administration
  – Transfer/Loan/Exchange
  – Credits in lieu of payment
  – Explicit compliance
AUP Discussion/Possible Changes

• Seven-Year Term (13.c.iii)
• July 1 following date revenue recorded
• Unexpended/Uncommitted Fees
RTCIP – where can I find more info?

• See Workshop Webpage
  – Annual Fee Adjustment
  – TransNet Extension Ordinance
    • Section 9 (page 13)
    • Implementation (page 40)
  – Board Policy No. 031
    • Implementation Rules (page 18)
AUP Discussion/Possible Changes

• Procedure 14 – ITOC Expenditures
  – Expand for unallowable expenditures

• Procedure 16 – SANDAG Expenditures
  – Expand for unallowable expenditures
AUP Discussion/Possible Changes

• No changes expected to the following Procedures:
  – Procedure 1 – Review Ordinance & Board Policy 31
  – Procedure 2 – Obtain RTIP
  – Procedure 3 – Obtain Grant Spreadsheet
  – Procedure 4 – Fund Set Up
  – Procedure 5 – Obtain G/L
  – Procedure 8 – 30% FB
  – Procedure 9 – Debt Roll Forward Schedule
  – Procedure 10 – SANDAG Debt Financing
AUP Discussion/Possible Changes

• No changes expected to the following Procedures:
  – Procedure 11 – MOE
  – Procedure 12 – Transit Operator Eligibility
  – Procedure 15 – Administrative Costs
  – Procedure 18 – PY Findings/Recommendation
  – Procedure 19 – CY Findings
FY14 Audit Schedule

• See Workshop Webpage

Tips for FY14 Audit

• MOE preliminary numbers

• While preparing the Street & Road Report, verify MOE compliance
  – Don’t wait for the auditors to ask for the data

• Review the FY13 footnotes for actions

• Run ProjectTrak Report now
Miscellaneous

• Local Fund Loans in Advance of TransNet
  – Board Policy No. 031, Rule #3
• Two June payments (6/5 & 6/27)
• Bond issuance – interested?
• Triennial Performance Audit
Thank you