

Review of the 2018 Measure A Compliance Audit Process and Results

**Finance and Policy Executive Committee
January 14, 2019**



Background Information

- TAM has a fiduciary responsibility to the voters of Marin County to ensure that the ½-Cent Measure A Transportation Sales Tax funds are spent appropriately and in accordance of the Measure A Expenditure Plan.
- With the help of the COC, the Measure A Compliance Audit Policy was developed and adopted by the TAM Board in 2010.
- First Round of Measure A compliance audits started in 2011.

Compliance Audit Policy Highlight

Frequency of audits for each strategy under the Measure A:

- Strategy 1, Local Transit – annually
- Strategy 2, Highway 101 Gap Closure – project is fully closed and no additional audit needed
- Strategy 3.1, Major Roads – by project phase (planning and environmental review, project design and construction)
- Strategy 3.2, Local Roads – one audit per year
- Strategy 4.1, Safe Access to Schools – every three years
- Strategy 4.2, Crossing Guards – every two years
- Strategy 4.3, Safe Pathways to Schools – up to two audits per year
- Use of interest funds – every three years

General Annual Process and Timeline

- Selection and approval of list of fund recipients subject to audit – June
- Compliance Audit Workshop – August/September
- Auditor field work and meetings – October/November
- Review of audit results by staff and fund recipients – November/December
- Audit results presented to the COC, TAM Executive Committee and Board for review and acceptance – December/January

List of Recipients Selected for 2018 Audit Cycle

No.	Fund Recipient	Measure A Funding Strategy
Interest Revenue Funding Usage		
	None	
Strategy 1 Local Bus Transit System		
1	Marin Transit	Local Transit, for all Measure A funds received for its FY2017-18 transit operation and capital needs
Strategy 2 Highway 101 Gap Closure		
	None	
Strategy 3 Local Transportation Infrastructure		
2	City of Mill Valley	Strategy 3.1, Major Roads, for Miller Avenue Streetscape Plan Project
3	Town of Ross	Strategy 3.2, Local Roads, for its usage of the FY2016-17 Measure A Local Roads funds for Lagunitas Road Pavement Rehabilitation Project
Strategy 4 School Related Congestion and Safer Access to Schools		
4	Parisi Associates	Strategy 4.1 & 4.3, Safe Routes & Safe Pathways to School, for all Measure A funds received under the Safe Routes to School professional contract
5	All City Management Services	Strategy 4.2, Crossing Guards for usage of funds in FY2017-18
6	City of Novato	Strategy 4.3, Safe Pathways to School, Major Capital Project, for Measure A funds received for Plum Street Sidewalk Improvement Project

2018 Compliance Audit Results

Clean Audit with no findings for all six auditees

The Citizens' Oversight Committee reviewed the 2018 Measure A Compliance Audit process and results at its December 14, 2018 meeting, was pleased with the results and voted unanimously to refer the audit reports to the TAM Board for review and acceptance.

Marin Transit

Measure A Allocation				
Period Audited	Agreement Number	Measure A Strategy	Agreement Date	Available Amount
FY2017-18	A-FY18-01	1.1-1.4	7/1/2017	\$ 17,674,005
Measure A Expenditures				
Project Audited	Measure A Strategy	Amount		
Local Bus Transit	1.1	\$ 9,960,852		
Local Bus Transit Service	1.2	\$ 1,139,691		
Rural Bus Transit System	1.3	\$ 2,154,534		
Capital Improvements	1.4	\$ 2,333,434		
Total Measure A				
Reimbursement		\$ 15,588,511		

City of Mill Valley

Measure A Allocation				
Period Audited	Agreement Number	Measure A Strategy	Agreement Date	Available Amount
FY2017-18	A-FY07-16	3.1	8/15/2016	\$ 11,461,798
Measure A Expenditures				
Project Audited	Measure A Strategy		Amount	
Miller Avenue Rehabilitation	Measure A Debt Reserve		\$ 1,211,798	
	3.1		\$ 2,814,234	
Total Measure A Reimbursement			\$ 4,026,032	

Town of Ross

Measure A Allocation					
Period Audited	Agreement Number	Measure A Strategy	Agreement Date	Available Amount	
FY2017-18	A-FY18-12	3.2	4/12/2018	\$	35,259
Measure A Expenditures					
Project Audited	Measure A Strategy		Amount		
Brookwood Ln. & Redwood Dr. Pavement Rehabilitation Project	Measure A 5% Fund Reserve 3.2		\$	2,752	
			\$	32,507	
Total Measure A Reimbursement			\$	35,259	

Parisi Transportation Consulting

Measure A Allocation				
Period Audited	Agreement Number	Measure A Strategy	Agreement Date	Available Amount
FY2017-18	C-FY13/14-01	4.1 & 4.3	6/23/2016	\$ 955,000
Measure A Expenditures				
Project Audited	Measure A		Amount	
Safe Routes to School Program	Measure A 5% Fund Reserve		\$	67,187
	4.1		\$	644,150
	4.3		\$	203,144
Total Measure A Reimbursement			\$	914,481

All City Management Services, Inc

Measure A Allocation					
Period Audited	Agreement Number	Measure A Strategy	Agreement Date		Available Amount*
FY2017-18	C-FY13/14-01	4.2 & 4.3	6/23/2016	\$	1,566,000
Measure A Expenditures					
Project Audited	Measure A Strategy				Amount
Crossing Guard Program	Measure A 5% Fund Reserve			\$	85,443
	Measure A Debt Reserve			\$	28,000
	4.2			\$	1,005,603
	4.3			\$	26,000
Total Measure A Reimbursement				\$	1,145,046

* Available amount includes non-Measure A funding, while expenditures only include Measure A related spending.

City of Novato

Measure A Allocation					
Period Audited	Agreement Number	Measure A Strategy	Agreement Date	Available Amount	
FY2017-18	A-FY15-06	4.3	9/2/2015	\$	474,500
Measure A Expenditures					
Project Audited	Measure A Strategy		Amount		
Plum Street Sidewalk Improvement Project	4.3		\$	474,244	
Total Measure A Reimbursement			\$	474,244	

Thank you!

