

**ALAMEDA COUNTY CONGESTION MANAGEMENT  
AGENCY**

**Transportation Fund for Clean Air Program  
Manager Fund**

Independent Auditor's Reports and  
Schedule of Expenditures of Program Manager Fund Projects

For Specified Projects Conducted for the Period from  
July 1, 2006 through June 30, 2008

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**ALAMEDA COUNTY CONGESTION MANAGEMENT AGENCY  
 TRANSPORTATION FUND FOR CLEAN AIR PROGRAM MANAGER FUND  
 For Specified Projects Conducted for the Period from  
 July 1, 2006 through June 30, 2008**

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## INDEPENDENT AUDITOR'S REPORT

ACCOUNTANCY CORPORATION  
3478 Buskirk Ave. - Suite 215  
Pleasant Hill, California 94523  
(925) 930-0902 • FAX (925) 930-0135  
maze@mazeassociates.com  
www.mazeassociates.com

Board of Directors of  
Alameda County Congestion Management Agency  
Oakland, California

Board of Directors  
Bay Area Air Quality Management District  
San Francisco, California

We have audited the accompanying schedule of expenditures of Program Manager Fund projects (financial schedule) of the Alameda County Congestion Management Agency's (Agency) Transportation Fund for Clean Air (TFCA) Program for specified projects conducted for the period from July 1, 2006 through June 30, 2008. This financial schedule is the responsibility of Agency's management. Our responsibility is to express an opinion on this financial schedule based on our audit.

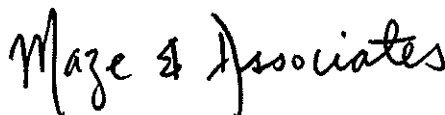
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedule. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Agency's internal control over reporting as it pertains to the TFCA Program. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedule, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial schedule was prepared to present the activities of Agency's TFCA Program, as described in Note 1, and does not purport to, and does not, present fairly the changes in the Agency's financial position for the period from July 1, 2006 through June 30, 2008 in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial schedule referred to in the first paragraph presents fairly, in all material respects, the expenditures of Program Manager Fund projects of Agency's TFCA Program for specified projects conducted for the period from July 1, 2006 through June 30, 2008, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, starting on page 5, dated December 22, 2008, on our consideration of Agency's internal control over financial reporting pertaining to the TFCA Program and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

December 22, 2008



**ALAMEDA COUNTY CONGESTION MANAGEMENT AGENCY**  
**Transportation Fund for Clean Air Program Manager Fund**  
 Schedule of Expenditures of Program Manager Fund Projects  
 For Specified Projects Conducted for the Period from  
 July 1, 2006 through June 30, 2008

| Sponsor<br>Project Description               | Project<br>Number | Project<br>Allocation<br>(Original) | Project<br>Allocation<br>(Final) | Project<br>Expenditures | Project<br>Status | Project<br>Completion<br>Date |
|--|-------------------|-------------------------------------|----------------------------------|-------------------------|-------------------|-------------------------------|
| <b>Directly Funded Projects:</b>             |                   |                                     |                                  |                         |                   |                               |
| <b>City of Berkeley</b>                      |                   |                                     |                                  |                         |                   |                               |
| Citywide Bicycle Parking Program             | 05ALA02           | \$25,000                            | \$25,000                         | \$25,000                | Completed         | 6/30/2006                     |
| <b>Alameda County CMA</b>                    |                   |                                     |                                  |                         |                   |                               |
| Program Administration Cost                  | 05ALA00           | 33,840                              | 33,840                           | 33,840                  | Completed         | 6/30/2006                     |
| Program Administration Cost                  | 06ALA00           | 7,500                               | 7,500                            | 7,500                   | Completed         | 6/30/2007                     |
| Program Administration Cost                  | 07ALA00           | 53,307                              | 53,307                           | 53,307                  | Completed         | 6/30/2008                     |
| <b>City of Livermore</b>                     |                   |                                     |                                  |                         |                   |                               |
| Arroyo Mocho Multiuse Trail Extension        | 05ALA03           | 86,803                              | 86,803                           | 86,803                  | Completed         | 11/1/2007                     |
| <b>City of Union City</b>                    |                   |                                     |                                  |                         |                   |                               |
| Compressed Natural Gas Facility Improvements | 05ALA05           | 120,000                             | 120,000                          | 120,000                 | Completed         | 4/1/2007                      |
| <b>County of Alameda</b>                     |                   |                                     |                                  |                         |                   |                               |
| Guaranteed Ride Home Program                 | 06ALA01           | 150,000                             | 150,000                          | 150,000                 | Completed         | 12/1/2007                     |
| <b>Total</b>                                 |                   | <u>\$476,450</u>                    | <u>\$476,450</u>                 | <u>\$476,450</u>        |                   |                               |

See accompanying Notes to Schedule of Expenditures of Program Manager Fund Projects

**ALAMEDA COUNTY CONGESTION MANAGEMENT AGENCY**

**Transportation Fund for Clean Air Program Manager Fund**

Notes to the Schedule of Expenditures of Program Manager Fund Projects  
For Specified Projects Conducted for the Period from July 1, 2006 through June 30, 2008

**NOTE 1 – PROGRAM DESCRIPTION**

The California Health and Safety Code Sections 44223 and 44225 authorize a surcharge on the motor vehicle registration fee (surcharge) to be used by the Bay Area Air Quality Management District (Air District) and local governments specifically for programs to reduce air pollution from motor vehicles. The Department of Motor Vehicles collects the surcharge and subvenes the amounts to the Air District. The Air District administers these funds through the Transportation Fund for Clean Air (TFCA) Program. Under the TFCA Program, money is allocated to two funds: (1) 60% is placed in the Regional Fund and allocated to entities on a competitive basis by the Air District and (2) 40 % is placed in the Program Manager Fund and allocated to designated agencies (known as Program Managers). Program Managers are responsible for allocating funds to eligible entities within a specific geographic area. For the subject period, allowable projects under Health and Safety Code Section 44241 included the following:

- Ridesharing programs
- Purchase or lease of clean fuel buses for school and transit operators
- Feeder or shuttle bus service to rail and ferry stations and airports
- Arterial traffic management
- Demonstrations in congestion pricing of highways, bridges and public transit
- Rail-bus integration and regional transit information systems
- Low-emission vehicle based projects
- Bicycle facility improvement projects
- Physical improvements that support "Smart Growth" projects

**A. *Relationship to the Agency's Basic Financial Statements***

The Alameda County Congestion Management Agency (Agency) is the designated Program Manager for the Alameda County and maintains a sub-ledger within a special revenue fund to account for activities of the TFCA Program. Accordingly, the TFCA Program is included in a special revenue fund of the Agency's basic financial statements.

The schedule of expenditures of Program Manager Fund projects (the Schedule) represents only the activities of the Agency's TFCA Program and is not intended to present fairly the financial position and changes in financial position of the Agency in conformity with accounting principles generally accepted in the United States of America.

**ALAMEDA COUNTY CONGESTION MANAGEMENT AGENCY**

**Transportation Fund for Clean Air Program Manager Fund**

Notes to the Schedule of Expenditures of Program Manager Fund Projects  
For Specified Projects Conducted for the Period from July 1, 2006 through June 30, 2008

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies mentioned below reflect accounting policies and practices unique to either state and local governments or the Agency's TFCA Program.

**A. Program Manager Projects**

The Schedule reports on certain TFCA projects selected by the Air District for audit. The Schedule covers TFCA Program expenditures for specified projects conducted for the period from July 1, 2006 through June 30, 2008.

**B. Basis of Accounting**

The expenditures of the TFCA Program are accounted for in a governmental fund using the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when susceptible to accrual (i.e. measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when a TFCA reimbursement request, with appropriate documentation, is received.

**C. Deposits and Investments**

The Agency maintains the TFCA Program Manager Fund cash balances with Wells Fargo Bank and invests the excess cash in the Local Agency Investment Fund and treasury bills to preserve safety and liquidity while at the same time maximize interest earnings.



ACCOUNTANCY CORPORATION  
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Pleasant Hill, California 94523  
(925) 930-0902 • FAX (925) 930-0135  
maze@mazeassociates.com  
www.mazeassociates.com

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF A FINANCIAL SCHEDULE PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS AND REQUIREMENTS OF SECTION 44241 OF THE  
CALIFORNIA HEALTH AND SAFETY CODE**

Board of Directors of  
Alameda County Congestion Management Agency  
Oakland, California

Board of Directors  
Bay Area Air Quality Management District  
San Francisco, California

We have audited the schedule of expenditures of Program Manager fund projects (financial schedule) of the Alameda County Congestion Management Agency's (Agency's) Transportation Fund for Clean Air (TFCA) Program for the specified projects conducted for the period from July 1, 2006 through June 30, 2008, and have issued our report thereon dated December 22, 2008. We conducted our audit in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### ***Internal Control over Financial Reporting***

In planning and performing our audit, we considered Agency's internal control over the TFCA Program's financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial schedule, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Agency's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Agency's financial schedule that is more than inconsequential will not be prevented or detected by the Agency's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedule will not be prevented or detected by the Agency's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the second paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the financial schedule is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. Our audit included tests of compliance with provisions of Section 44241 of the California Health and Safety Code. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Board of Directors and management of Bay Area Air Quality Management District and the Agency and is not intended to be and should not be used by anyone other than the above parties.

*Maze & Associates*

December 22, 2008

**ALAMEDA COUNTY CONGESTION MANAGEMENT AGENCY  
TRANSPORTATION FUND FOR CLEAN AIR PROGRAM MANAGER FUND**

Schedule of Findings and Recommendations

For Specified Projects Conducted from July 1, 2006 through June 30, 2008

None reported.

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**ALAMEDA COUNTY CONGESTION MANAGEMENT AGENCY  
TRANSPORTATION FUND FOR CLEAN AIR PROGRAM MANAGER FUND**

Status of Prior Year Findings and Recommendations

For Specified Projects Conducted from July 1, 2000 through June 30, 2006

None reported.

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