

**04/12/2023 MOBILE SOURCE AND CLIMATE
IMPACTS COMMITTEE MEETING**

ATTACHMENT 2

**BAY AREA AIR QUALITY
MANAGEMENT DISTRICT**

**TRANSPORTATION FUND FOR CLEAN AIR
PROGRAM MANAGER FUND**

AUDIT NO. 23 SUMMARY REPORT



**BAY AREA AIR QUALITY MANAGEMENT DISTRICT
TRANSPORTATION FUND FOR CLEAN AIR PROGRAM MANAGER FUND**

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**BAY AREA AIR QUALITY MANAGEMENT DISTRICT
TRANSPORTATION FUND FOR CLEAN AIR PROGRAM MANAGER FUND
Audit No. 23 Summary Report**

1 – INTRODUCTION

The Bay Area Air Quality Management District (Air District), created by the California legislature in 1955, is the state's first regional agency dealing with air pollution. The Air District regulates stationary sources of air pollution within the nine San Francisco Bay Area counties in California. The Air District's jurisdiction includes Alameda County, Contra Costa County, Marin County, Napa County, City/County of San Francisco, San Mateo County, Santa Clara County, southern Sonoma County, and south-western Solano County. The primary mission of the Air District is to achieve ambient air quality standards designed to protect the public's health and the environment. The Air District is governed by a twenty-two-member Board of Directors who has the authority to develop and enforce regulations for the control of air pollution within its jurisdiction

2 – PROGRAM DESCRIPTION

Health and Safety Code Section 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 allocates 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 agencies on a competitive basis by the Air District and (2) 40% is placed in the Program Manager Fund and allocated to designated agencies. Allowable projects under Health and Safety Code Section 44241 include the following:

- The implementation of ridesharing programs.
- The purchase or lease of clean fuel buses for school districts and transit operators.
- The provision of local feeder bus or shuttle service to rail and ferry stations and to airports.
- Implementation and maintenance of local arterial traffic management, including, but not limited to, signal timing, transit signal preemption, bus stop relocation and "smart streets."
- Implementation of rail-bus integration and regional transit information systems.
- Implementation of demonstration projects in telecommuting and in congestion pricing of highways, bridges, and public transit.
- Implementation of vehicle-based projects to reduce mobile source emissions, including, but not limited to, engine repowers, engine retrofits, fleet modernization, alternative fuels, and advanced technology demonstrations.
- Implementation of a smoking vehicles program.
- Implementation of an automobile buy-back scrapperage program operated by a governmental agency.
- Implementation of bicycle facility improvement projects that are included in an adopted countywide bicycle plan or congestion management program.
- The design and construction by local public agencies of physical improvements that support development projects that achieve motor vehicle emission reductions. The projects and the physical improvements shall be identified in an approved area-specific plan, redevelopment plan, general plan, or other similar plan.

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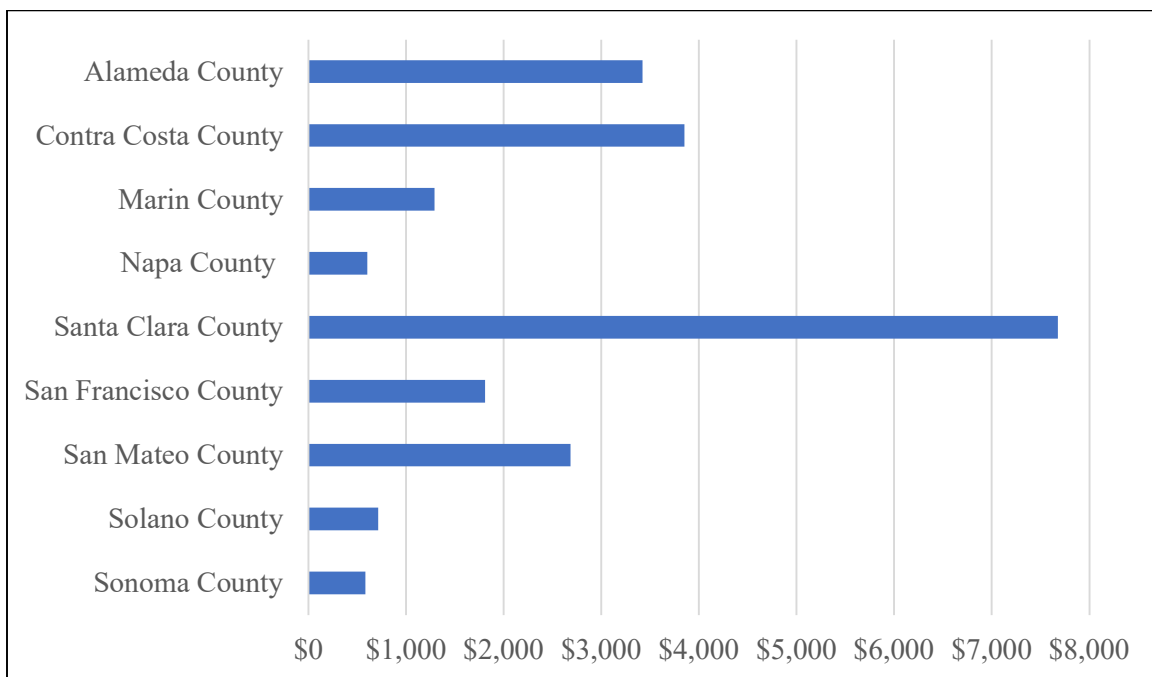
2 – PROGRAM DESCRIPTION (continued)

State law requires that any agency receiving TFCA funding be subject to an audit, at least once every two years. Health and Safety Code Section 44242 provides the legal compliance guidelines for the Air District to follow in the event revenues are not spent appropriately or when projects do not result in emission reductions. Health and Safety Code Sections 44241 and 44242 are provided in Appendix A.

The Air District retained the firm of Simpson and Simpson LLP to conduct TFCA financial and compliance Audit No. 23, which included completed projects funded through the Program Manager Fund for the project period ended June 30, 2021. These audits were conducted during the months of March 2022 through March 2023.

The graph below reports the amount of TFCA Funds allocated to each of the individual Program Managers for projects that closed during the period from July 1, 2019, through June 30, 2021. These audits were conducted during the months of March 2022 through March 2023. A list of audited projects is provided in Appendix B.

**Total Funds Expended by Program Manager for Projects Completed
During the Period of July 1, 2019, through June 30, 2021 (in thousands)**



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3 – AUDIT PROCESS

The audits were designed to address numerous financial and compliance objectives; however, the principal objectives of the audits were to (1) provide assurance that amounts reported in the Schedules of Expenditures are fairly stated, and (2) determine whether projects financed through the Air District's Program Manager Fund met funding agreement requirements. The audit procedures were specifically designed for TFCA financial and compliance requirements, which is described below.

Audit of the Schedules of Expenditures

The financial audits were conducted in accordance with auditing standards generally accepted 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.

Procedures performed included, but were not limited to:

- Gaining an understanding of the Program Managers' internal controls over financial reporting of the TFCA program through observation, inquiry, and supporting documentation.
- Tracing expenditures related to the TFCA program to the Program Manager's accounting records.
- Validating TFCA expenditures related to vendor disbursements, payroll, and administrative charges to supporting documentation.
- Conducting interviews with Program Managers to inquire about known, alleged or suspected fraud related to the program.

Compliance Auditing Procedures

The audits were performed in accordance with the requirements outlined in the Health and Safety Code, individual funding agreements and Government Auditing Standards. The principal focus of the compliance auditing procedures was to ensure TFCA expenditures were paid in accordance with the program's objectives (Health and Safety Code Section (HSC) 44241). Compliance audits were planned and performed to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to in the HSC could have a direct and material effect on projects reported in the Schedules occurred.

Auditing procedures performed included, but were not limited to:

- Testing expenditures for allowable costs in accordance with Section 44241 of the Health and Safety Code.
- Verifying that the project sponsor used the TFCA funds for the reduction of emissions from motor vehicles.

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4 – PROGRAM MANAGER’S FINDINGS

Contra Costa Transportation Authority - Finding No. 2021-1 – Program Administration – Payroll Expenditures

TFCA Project Affected

- Project Number: 19CC00 and 20CC00
- Project Sponsor: Contra Costa Transportation Authority (Authority)
- Project Description: Program Administration (Material Weakness)

Criteria

Payroll expenditures incurred by the Authority are required to be supported by employee time sheets as stipulated in the funding agreement between the Bay Area Air Quality Management District (Air District) and the Authority:

To maintain, and to require that each Sub-awardee maintain, employee time sheets documenting those hourly labor costs incurred in the implementation of this Agreement, including both administrative and Program Project implementation costs, or to establish an alternative method to document staff costs charged to the funded project.

Time sheets should reflect an employee’s hours of actual time incurred on the program.

Condition, Cause and Effect

We reviewed the total expenditures charged to TFCA Project 19CC00 and 20CC00, Program Administration (Program), amounting to \$98,083.39 and \$105,516.82 respectively, which is made up of payroll charges incurred during the time period of July 1, 2018 through June 30, 2019 and July 1, 2019 through June 30, 2020, for a total of four (4) Authority personnel in both fiscal year of 2019 and 2020.

The Authority provided time sheets supporting the total hours charged by the personnel. We identified that the hours charged to the Program was not based on actual hours incurred by the personnel but was based on a budgeted allocation of hours, established in the beginning of the year, which remains fixed throughout the fiscal year. The personnel enters their total hours worked on a daily basis for all of their job duties, but do not specifically track their time worked on the Program.

The Authority’s payroll system will allocate a predetermined fixed percentage (estimated amount of time) to the Program and the Authority will evaluate the total payroll costs charged to the Program to ensure it did not exceed the legislatively mandated cap of 6.25% of their respective fiscal year’s TFCA revenue distribution.

The Authority does have the capability for its personnel to track hours on a per project basis but have not implemented this requirement specifically over the Program.

The Authority’s lack of tracking personnel time incurred on the Program establishes an internal control environment in which the Authority would be unable to prevent or detect potential overcharges in payroll time incurred.

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4 – PROGRAM MANAGER’S FINDINGS (continued)

Consequently, the supporting documentation provided is not sufficient to support the total payroll costs charged amounting to \$98,083.39 and \$105,516.82 for 19CC00 and 20CC00, respectively.

Questioned Costs

As a result, a total of \$98,083.39 and \$105,516.82 represents unsupported payroll costs charged to TFCA Project 19CC00 and 20CC00, Program Administration. The Schedule of Expenditures of Transportation Fund reflects an audit adjustment removing these costs from the Final Project Expenditures as of June 30, 2021.

Recommendation

We recommend that the Authority implement a time keeping system which requires employees who work on the Program to charge time based on actual hours incurred and not based on a fixed budgeted percentage.

Authority’s Response

The CCTA’s Finance Department has historically reviewed and allocated time on the TFCA program administration based on actual time spent by staff implementing and managing the program funds. CCTA’s historical role has been to review the list of duties by all staff carrying out the TFCA program. Staff would review on an annual basis and at the midyear budget the amount of time used to deliver the programs. These hours were added into the existing payroll system and allocated over the fiscal year as a percentage of payroll costs to reflect the percentage of time to deliver the program.

Effective May 2020, CCTA has implemented a new payroll timesheet system that has the capabilities to track hours on a bi-weekly basis and will utilize this system moving forward to allocate time spent on the implementation and tracking of the TFCA administrative program management.

The tasks involved by CCTA to deliver on the programs is as follows:

- Reporting to TFCA – CCTA Program Manager
- Reading of TFCA reports and coordinating with TFCA staff – CCTA Program Manager
- Board Letters prepared to allocate funding and programs CCTA Program Manager and Administrative Staff
- Creating of templates to create contracts and PO’s – CCTA Program Manager and Finance Staff
- Paying monthly invoices – CCTA Program Manager and Finance Staff
- Budget and Financial Reporting on the TFCA fund – CCTA Program Manager and Finance Staff
- Working with all the county agencies and transportation agencies for updates and reporting and providing guidance – CCTA Program Manager

We confirm that we use the timesheet method above to calculate our County Program’s Administrative Cost and will consistently follow the Administrative procedure.

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4 – PROGRAM MANAGER’S FINDINGS (continued)

Finding No. 2019-1 – Program Administration – Payroll Expenditures

TFCA Project Affected

- Project Number: 18CC00
- Project Sponsor: Contra Costa Transportation Authority (Authority)
- Project Description: Program Administration (Material Weakness)

Recommendation

We recommend that the Authority implement a time keeping system which requires employees who work on the Program to charge time based on actual hours incurred and not based on a fixed budgeted percentage.

Current Status

Implemented.

5 – OTHER PROGRAM COMPLIANCE REVIEW

An Agreed Upon Procedures (AUP) engagement was performed to test the project sponsor’s compliance with other aspects of the TFCA Funding Agreement. These procedures were determined and prepared by the Air District for the auditors to perform.

The auditors issued a separate AUP Report on the results of the procedures performed.

APPENDIX A

HEALTH AND SAFETY CODE SECTIONS 44241 AND 44242

**BAY AREA AIR QUALITY MANAGEMENT DISTRICT
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Appendix A - Health and Safety Code Sections 44241 and 44242
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44241

- (a) Fee revenues generated under this chapter in the bay district shall be subvned to the bay district by the Department of Motor Vehicles after deducting its administrative costs pursuant to Section 44229.
- (b) Fee revenues generated under this chapter shall be allocated by the bay district to implement the following mobile source and transportation control projects and programs that are included in the plan adopted pursuant to Sections 40233, 40717, and 40919:
 - (1) The implementation of ridesharing programs.
 - (2) The purchase or lease of clean fuel buses for school districts and transit operators.
 - (3) The provision of local feeder bus or shuttle service to rail and ferry stations and to airports.
 - (4) Implementation and maintenance of local arterial traffic management, including, but not limited to, signal timing, transit signal preemption, bus stop relocation and "smart streets."
 - (5) Implementation of rail-bus integration and regional transit information systems.
 - (6) Implementation of demonstration projects in telecommuting and in congestion pricing of highways, bridges, and public transit. No funds expended pursuant to this paragraph for telecommuting projects shall be used for the purchase of personal computing equipment for an individual's home use.
 - (7) Implementation of vehicle-based projects to reduce mobile source emissions, including, but not limited to, engine repowers, engine retrofits, fleet modernization, alternative fuels, and advanced technology demonstrations.
 - (8) Implementation of a smoking vehicles program.
 - (9) Implementation of an automobile buy-back scrappage program operated by a governmental agency.
 - (10) Implementation of bicycle facility improvement projects that are included in an adopted countywide bicycle plan or congestion management program.
 - (11) The design and construction by local public agencies of physical improvements that support development projects that achieve motor vehicle emission reductions. The projects and the physical improvements shall be identified in an approved area-specific plan, redevelopment plan, general plan, or other similar plan.

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Appendix A - Health and Safety Code Sections 44241 and 44242
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44241 (continued)

- (c) (1) Fee revenue generated under this chapter shall be allocated by the bay district for projects and programs specified in subdivision (b) to cities, counties, the Metropolitan Transportation Commission, transit districts, or any other public agency responsible for implementing one or more of the specified projects or programs. Fee revenue generated under this chapter may also be allocated by the bay district for projects and programs specified in paragraph (7) of subdivision (b) to entities that include, but are not limited to, public agencies, consistent with applicable policies adopted by the governing board of the bay district. Those policies shall include, but are not limited to, requirements for cost-sharing for projects subject to the policies. Fee revenues shall not be used for any planning activities that are not directly related to the implementation of a specific project or program.
- (2) The bay district shall adopt cost-effectiveness criteria for fee revenue generated under this chapter that projects and programs are required to meet. The cost-effectiveness criteria shall maximize emissions reductions and public health benefits.
- (d) Not less than 40 percent of fee revenues shall be allocated to the entity or entities designated pursuant to subdivision (e) for projects and programs in each county within the bay district based upon the county's proportionate share of fee-paid vehicle registration.
- (e) In each county, one or more entities may be designated as the overall program manager for the county by resolutions adopted by the county board of supervisors and the city councils of a majority of the cities representing a majority of the population in the incorporated area of the county. The resolution shall specify the terms and conditions for the expenditure of funds. The entities so designated shall be allocated the funds pursuant to subdivision (d) in accordance with the terms and conditions of the resolution.
- (f) Any county, or entity designated pursuant to subdivision (e), that receives funds pursuant to this section, at least once a year, shall hold one or more public meetings for the purpose of adopting criteria for expenditure of the funds, if those criteria have been modified in any way from the previous year. Any county, or entity designated pursuant to subdivision (e), that receives funds pursuant to this section, at least once a year, shall also hold one or more public meetings to review the expenditure of revenues received pursuant to this section by any designated entity. If any county or entity designated pursuant to subdivision (e) that receives funds pursuant to this section has not allocated all of those funds within six months of the date of the formal approval of its expenditure plan by the bay district, the bay district shall allocate the unallocated funds in accordance with subdivision(c).

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Appendix A - Health and Safety Code Sections 44241 and 44242
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44242

- (a) Any agency which receives funds pursuant to Section 44241 shall, at least once every two years, undertake an audit of each program or project funded. The audit shall be conducted by an independent auditor selected by the bay district in accordance with Division 2 (commencing with Section 1100) of the Public Contract Code. The district shall deduct any audit costs which will be incurred pursuant to this section prior to distributing fee revenues to cities, counties, or other agencies pursuant to Section 44241.
- (b) Upon completion of an audit conducted pursuant to subdivision (a), the bay district shall do both of the following:
 - (1) Make the audit available to the public and to the affected agency upon request.
 - (2) Review the audit to determine if the fee revenues received by the agency were spent for the reduction of air pollution from motor vehicles pursuant to the plan prepared pursuant to Sections 40233 and 40717.
- (c) If, after reviewing the audit, the bay district determines that the revenues from the fees may have been expended in a manner which is contrary to this chapter or which will not result in the reduction of air pollution from motor vehicles pursuant to that plan, the district shall do all of the following:
 - (1) Notify the agency of its determination.
 - (2) Within 45 days of the notification pursuant to paragraph (1), hold a public hearing at which the agency may present information relating to expenditure of the revenues from the fees.
 - (3) After the public hearing, if the district determines that the agency has expended the revenues from the fees in a manner which is contrary to this chapter or which will not result in the reduction of air pollution from motor vehicles pursuant to the plan prepared pursuant to Sections 40233 and 40717, the district shall withhold these revenues from the agency in an amount equal to the amount which was inappropriately expended. Any revenues withheld pursuant to this paragraph shall be redistributed to the other cities within the county, or to the county, to the extent the district determines that they have complied with the requirements of this chapter.
- (d) Any agency which receives funds pursuant to Section 44241 shall encumber and expend the funds within two years of receiving the funds, unless an application for funds pursuant to this chapter states that the project will take a longer period of time to implement and is approved by the district or the agency designated pursuant to subdivision (e) of Section 44241. In any other case, the district or agency may extend the time beyond two years, if the recipient of the funds applies for that extension and the district or agency, as the case may be, finds that significant progress has been made on the project for which the funds were granted.

APPENDIX B
LISTING OF AUDITED PROJECTS

**BAY AREA AIR QUALITY MANAGEMENT DISTRICT
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**Appendix B – Listing of Audited Projects
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Alameda County Transportation Commission:

Project Description	TFCA Project Number	Final Project Expenditures through 6/30/2021
Alameda County Transportation Commission		
Webster Street , SMART corridor	08ALA01	\$ 420,000.00
Webster Street, SMART Corridor	09ALA01	400,000.00
Program Administration	17ALA00	122,675.05
Alameda County TDM Program, FY 19/20	19ALA02	162,891.43
Alameda TFCA Program Administration	20ALA00	128,081.49
Countywide Transportation Demand Mgmt (TDM) Program, FY 20-21	20ALA03	297,228.59
Alameda County Transportation Commission / ACCMA		
I-80 Corridor Arterial Management	10ALA02	100,000.00
Bay Area Rapid Transit District		
West Oakland BART Station Bike Locker Expansion	20ALA09	100,000.00
California State University, East Bay		
CSUEB - Hayward BART 2nd Shuttle, FYs 2018-19 & 2019-20	19ALA07	62,500.00
City of Alameda		
Otis Drive Class 2 Bike Lanes, Traffic Calming and Safety Improvements	20ALA01	175,000.00
City of Dublin		
San Ramon Road Arterial Mgmt	16ALA05	146,351.99
City of Hayward		
Clawiter Road Arterial Management	11ALA08	153,636.72
City of Livermore		
Iron Horse Trail Gap Closure in Livermore	18ALA05	193,000.00
City of Oakland		
City Racks, phase 13	18ALA06	100,000.00
Broadway Shuttle Operations, FY 2019-20	19ALA06	253,500.00
City of San Leandro		
San Leandro LINKS Shuttle, FYs 18/19 & 19/20	18ALA08	130,000.00
Livermore Amador Valley Transit Authority		
LAVTA Rte 30 BRT Operations, FYs 19/20-20/21	19ALA08	477,000.00
Total		<u>\$ 3,421,865.27</u>

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Contra Costa Transportation Authority:

Project Sponsor	TFCA Project Number	Final Project Expenditures through 6/30/2021
Contra Costa Transportation Authority		
Program Administration	19CC00	\$ 98,083.39
Central/East SOV Trip/Emissions Reduction Program	19CC02	910,326.00
Contra Costa TFCA Program Administration	20CC00	105,516.82
Central/East SOV Trip/Emissions Reduction Program	20CC02	918,010.99
Contra Costa TFCA Program Administration	21CC00	93,916.99
West Contra Costa Transportation Advisory Committee		
West Contra Costa Commute Incentive Program	10CC01	66,041.65
West County Employer Outreach	10CC02	97,033.00
West Contra Costa Commute Incentive Program	11CC01	55,000.00
West Contra Costa Trip Reduction Program	18CC01	326,389.00
West Contra Costa Trip Reduction Program	19CC01	361,898.00
City of San Ramon		
511CC Southwest Student Program	11CC06	151,125.88
511 CC Countywide Vanpool Incentive Program	14CC06	56,175.00
Southwest Contra Costa County Emissions/Trip Reduction Program	18CC03	290,443.00
Southwest Emissions/Trip Reduction Program	19CC03	322,042.00
Total		\$ 3,852,001.72

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Transportation Authority of Marin:

Project Description	TFCA Project Number	Final Project Expenditures through 6/30/2021
Transportation Authority of Marin		
Vanpool Program	12MAR02	\$ 10,318.00
Program Administration	15MAR00	17,622.43
Program Administration	16MAR00	18,221.65
Program Administration	19MAR00	22,823.88
Marin TFCA Program Administration	20MAR00	23,058.71
Marin TFCA Program Administration	21MAR00	22,422.05
City of Mill Valley		
Camino Alto Bicycle and Pedestrian Safety and Operational Improvements	18MAR02	107,094.00
City of Novato		
Lamont Ave Class 2 Bike Lanes	16MAR01	317,862.00
Novato Blvd. Multiuse Path	21MAR01	326,255.81
San Rafael City Schools		
Coordinated Charging Station Deployment Project	19MAR02	60,000.00
Town of Corte Madera		
Tamal Vista Boulevard Bike/Ped Improvements	18MAR01	366,000.00
Total		\$ 1,291,678.53

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Napa County Transportation and Planning Agency:

Project Description	TFCA Project Number	Final Project Expenditures through 6/30/2021
Napa Valley Transportation Authority		
Program Administration	19NAP00	\$ 5,372.85
Napa TFCA Program Administration	20NAP00	7,353.44
Napa TFCA Program Administration	21NAP00	13,132.00
City of American Canyon		
American Canyon Park and Ride	14NAP03	94,999.66
SR29 Traffic Signal Interconnect Project	15NAP02	225,666.00
Donaldson Way Sidewalk Gap Project	17NAP02	55,428.00
City of Calistoga		
Calistoga EV Charging Station	17NAP01	8,000.00
City of Napa		
California Blvd. Class II Bike Lane Gap Closure	12NAP01	112,600.00
City of St. Helena		
Pope Street Class II bike lane	14NAP02	52,048.91
County of Napa		
Hybrid-Electric Light Duty Vehicle Purchase	12NAP03	11,990.00
Napa County Public Works Department		
Purchase 14 Hybrid Light-Duty Vehicles	16NAP03	9,416.00
Napa County Transportation and Planning Agency		
Program Administration	15NAP00	8,405.94
Total		<u>\$ 604,412.80</u>

**BAY AREA AIR QUALITY MANAGEMENT DISTRICT
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Santa Clara Valley Transportation Authority:

Project Description	TFCA Project Number	Final Project Expenditures through 6/30/2021
Santa Clara Valley Transportation Authority		
Program Administration	15SC00	\$ 118,598.85
Three-Position Exterior Bike Racks for Buses	16SC01	696,998.00
Downtown Feeder Service - DASH and Rapid 500	19SC01	955,000.00
Santa Clara TFCA Program Administration	20SC00	163,939.00
Downtown Feeder Service - DASH	20SC01	442,999.72
Santa Clara TFCA Program Administration	21SC00	163,747.00
Rapid 500 Shuttle	21SC01	1,232,000.00
City of Cupertino		
McClellan Class 4 Separated Bike Lane	19SC06	55,000.00
City of Morgan Hill		
Main Avenue Bicycle Lanes	19SC12	65,100.00
Madrone Channel Trail Improvements	20SC08	33,400.00
City of Palo Alto		
Charleston-Arastradero Adaptive Timing Project (SynchoGreen)	18SC09	250,604.00
City of San Jose		
San Jose Bike Racks	18SC12	63,212.00
City of Santa Clara		
Homestead Road Signal Improvements	09SC09	252,000.00
Lafayette Signal Timing Project	17SC02	210,000.00
Bowers Signal Timing Project	17SC03	590,000.00
School Improvements	17SC04	290,000.00
Lick Mill Signal Timing	18SC13	166,000.00
Homestead Signal Timing Project	18SC14	300,000.00
Agnew/De la Cruz signal timing project	18SC15	220,000.00
Mission College Bike Lanes	18SC16	109,500.00
Benton Street Bicycle Lanes	19SC11	77,000.00
Saratoga Avenue Bike Lanes	20SC07	38,500.00
City of Sunnyvale		
Safe Routes to School - Pedestrian Infrastructure Improvements at Various Locations	17SC13	415,961.00
Arques Avenue Signal Timing Improvements	18SC01	36,400.00
Caribbean Drive Signal Timing Improvements	18SC02	49,919.00
Evelyn Avenue Corridor Signal Timing Improvements	18SC03	29,804.00
Fair Oaks Avenue Signal Timing Improvements	18SC04	117,511.00
Reed Avenue Corridor Signal Timing Improvements	18SC05	29,804.00
Sunnyvale Avenue Corridor Signal Timing Improvements	18SC06	76,955.00
County of Santa Clara Roads and Airports Department		
Almaden Expressway Weekday and Weekend Signal Coordination	19SC04	175,000.00
Santa Clara County		
Interim Bicycle Improvement through I-280/Page Mill Interchange Area	17SC11	125,000.15
Town of Los Gatos		
Roberts Road Safe Routes to School Bicycle Improvements	19SC02	39,500.00
Los Gatos School Bus Route A	20SC03	22,000.00
Los Gatos School Bus Route B	20SC04	65,000.00
Total		<u>\$ 7,676,452.72</u>

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San Francisco County Transportation Authority:

<u>Project Description</u>	TFCA Project Number	Final Project Expenditures through 6/30/2021
San Francisco County Transportation Authority		
Program Administration	15SF00	\$ 36,985.85
San Francisco TFCA Program Administration	20SF00	48,234.56
San Francisco TFCA Program Administration	21SF00	46,808.63
Golden Gate Bridge, Highway & Transportation District		
Bike Racks on Buses	19SF05	82,046.42
San Francisco Department of the Environment		
Emergency Ride Home	19SF03	131,977.61
San Francisco Municipal Transportation Agency		
Commute By Bike	12SF06	103,757.85
San Francisco New Resident Outreach	16SF03	164,765.95
Alternative Fuel Taxicab Vehicle Incentive Program	17SF02	52,500.00
Replace SF Paratransit Diesel Cutaway Vehicles with Hybrid Sedans	18SF01	270,000.00
Short-Term Bicycle Parking	18SF04	164,928.00
Short-Term Bike Parking	20SF03	358,414.00
San Francisco State University		
Gator Pass Implementation Project	17SF01	350,000.00
Total		<u>\$ 1,810,418.87</u>

**BAY AREA AIR QUALITY MANAGEMENT DISTRICT
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City/County Association of Governments of San Mateo County:

Project Description	TFCA Project Number	Final Project Expenditures through 6/30/2021
City/County Association of Governments of San Mateo County		
Program Administration	15SM00	\$ 28,099.57
San Mateo TFCA Program Administration	20SM00	59,654.72
Program Administration	21SM00	53,688.09
Peninsula Traffic Congestion Relief Alliance		
Countywide Voluntary Trip Reduction Program	15SM01	457,500.00
San Mateo County Carpool Incentives Program 2.0	19SM03	225,634.84
Countywide Voluntary Trip Reduction Program	20SM01	600,000.00
Countywide Voluntary Trip Reduction Program	21SM01	482,643.60
San Mateo County Transit District		
SamTrans Shuttle Program	15SM02	438,280.00
SamTrans Signal Prioritization for Buses on El Camino Real	18SM03	40,181.32
SamTrans Shuttle Program	20SM02	150,000.00
SamTrans Shuttle Program	21SM02	150,000.00
Total		<u>\$ 2,685,682.14</u>

**BAY AREA AIR QUALITY MANAGEMENT DISTRICT
TRANSPORTATION FUND FOR CLEAN AIR PROGRAM MANAGER FUND**

**Appendix B – Listing of Audited Projects
Audit No. 23 Summary Report**

Solano Transportation Authority:

Project Description	TFCA Project Number	Final Project Expenditures through 6/30/2021
Solano Transportation Authority		
Program Administration	19SOL00	\$ 22,099.00
Solano Commute Alternatives Outreach and Incentive Program	19SOL01	183,249.20
First/Last Mile Pilot Program (Lyft)	19SOL02	100,482.00
Solano TFCA Program Administration	20SOL00	21,110.40
Solano Transportation Authority/Solano Napa Commuter Information		
Solano Commute Alternatives Outreach and Incentive Program	18SOL01	191,259.56
Solano Transportation Authority/Solano Mobility		
Lyft First/Last Mile Pilot Program	18SOL02	97,093.84
Cal Maritime		
California State University Maritime Academy's On Campus Electric Vehicle Chargers	20SOL04	31,050.00
California State University Maritime Academy		
Electric Shuttle Van for Cal Maritime Campus	21SOL07	20,000.00
City of Suisun City		
Suisun City EV Chargers: Amtrak P&R and City Hall	19SOL03	47,322.29
Total		\$ 713,666.29

**BAY AREA AIR QUALITY MANAGEMENT DISTRICT
TRANSPORTATION FUND FOR CLEAN AIR PROGRAM MANAGER FUND
Appendix B – Listing of Audited Projects
Audit No. 23 Summary Report**

Sonoma County Transportation Authority:

<u>Project Sponsor</u>	<u>TFCA Project Number</u>	<u>Final Project Expenditures through 6/30/2021</u>
Sonoma County Transportation Authority		
Sonoma TFCA Program Administration	20SON00	\$ 40,745.53
Sonoma TFCA Program Administration	21SON00	39,389.25
City of Petaluma		
Petaluma Transit – Transit Marketing	20SON02	90,631.00
Sonoma County Transit		
Transit Marketing Program	17SON03	71,265.00
Electric Bus Purchase	18SON03	168,543.00
All-Electric Transit Bus Purchase	19SON02	173,949.00
Total		<u>\$ 584,522.78</u>