



HUMBOLDT COUNTY ASSOCIATION OF GOVERNMENTS
Regional Transportation Planning Agency
Humboldt County Local Transportation Authority
Service Authority for Freeway Emergencies
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AGENDA ITEM 5
HCAOG Board Meeting
February 15, 2018

DATE: February 6, 2018
TO: HCAOG Policy Advisory Committee (PAC)
FROM: Marcella Clem, Executive Director
SUBJECT: **FY 2016-17 Transportation Development Act Fiscal and Compliance Audits**

STAFF REPORT

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Staff's Recommended Action:

The PAC recommends the HCAOG Board receive and file the Fiscal Year 16-17 Transportation Development Act Fiscal and Compliance Audits.

Staff Summary:

In accordance with the Transportation Development Act (TDA), HCAOG is required to submit reports of fiscal and compliance audits to the California State Controller within 180 days following the close of each fiscal year. Although the audits were not complete within the time period, HCAOG requested and received an extension for submittal.

The TDA fiscal and compliance audits of the financial statements of HCAOG, its member agencies, the Humboldt County Access and Resource Center (former Consolidated Transportation Services Agency) and the Humboldt Transit Authority were completed by Anderson, Lucas, Somerville and Borges, LLP. These audits are performed in accordance with Generally Accepted Auditing Standards by a certified public accountant and include a determination of compliance with TDA rules and regulations. Pursuant to TDA statute Section 99245, HCAOG also contracted to conduct certified fiscal audits of all TDA claimants in the region.

The HCAOG *Communication with those Charged with Governance and Management Letter* includes prior and current year recommendations. Any outstanding recommended actions will be addressed this fiscal year.