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MCOG

Triennial Performance Audit of Mendocino Council of Governments & Mendocino Transit Authority

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Introduction

- Transportation Development Act (TDA) requires that a triennial performance audit be conducted of MCOG and MTA.
- Audits commissioned by and submitted to Caltrans by MCOG as the Regional Transportation Planning Agency under State law.
- The process reviews accountability and efficient and effective use of revenues.

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Purpose of the Audit

- Audit is retrospective. Current triennial cycle covers FYs 2015-16 through 2017-18
- Test for compliance with various statutory provisions and performance measures.
- Management tool to improve for the future.

Scope of the Audit

- Has the agency complied with state requirements?
- Has the agency implemented prior recommendations?
- What are the performance trends?
- How well has the agency provided service?
- What recommendations can be made?

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MTA Audit

- Full compliance with 6 of 9 requirements
 - ❖ Partial compliance with reporting
- Status 5 prior performance audit recommendations
 - ❖ 1 implemented, 3 carried forward, 1 no longer applicable
- Met farebox recovery ratios - change in 2016 to 10% ratio
 - ❖ Despite increased operating costs and declining ridership
- Organizational changes, update outdated operations policies

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MTA Audit Recommendations

- Improve upon consistent reporting of performance data to the State Controller.
- Perform expanded data analysis using results from newly invested technology systems.
- Update the Short Range Transit Development Plan
- Consider an alternate funding formula for Senior Center TDA funds.

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MCOG Audit

- Full compliance with 12 requirements
 - ❖ TPC - improved review of MTA performance against MCOG-derived transit standards.
- Status 3 prior performance audit recommendations
 - ❖ 2 implemented, 1 in progress (alternate funding formula for senior center TDA funds)
- New executive director in June 2018, develop relations and build partnerships to enhance MCOG
- Regional Transportation Plan (adopt Feb 2018) and partnerships to reducing greenhouse gas emissions

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MCOG Audit Recommendations

- Consider an alternate funding formula for senior center TDA funds.
- Confirm alignment of MCOG personnel roles and responsibilities with RTPA functions.

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