

Administration and Projects Committee **STAFF REPORT**

Meeting Date: February 06, 2025

Subject	Accept Annual Measure J Compliance Audits for the Fiscal Year Ended June 30, 2024
Summary of Issues	Each year the Authority selects Measure J recipients for compliance audits to confirm that the use of funds is in conformance with standards established by the Authority. For the fiscal year ended June 30, 2024, Advanced Mobility Group (AMG), City of Orinda, and the Regional Transportation Planning Committees (RTPCs): Central County Transportation Partnership and Cooperation (TRANSPAC), East County Transportation Planning Committee (TRANSPLAN), West Contra Costa Transportation Advisory Committee (WCCTAC), and Southwest Area Transportation Committee (SWAT) were selected. The audits have been submitted and are recommended for acceptance by the Authority Board. In the auditor's opinion, the recipients complied in all material aspects with Authority standards.
Recommendations	Staff seeks acceptance of the Measure J compliance audits for the fiscal year ended June 30, 2024.
Staff Contact	Yuliana Tjeng
Financial Implications	There are no financial implications of the recommended action to accept the financial reports.
Options	N/A
Attachments (See APC Packet dated 2/6/25)	<p>A. AMG – Independent Auditor's Measure J Compliance Report</p> <p>B. City of Orinda – Independent Auditor's Measure J Compliance Report</p>

	<p>C. TRANSPAC – Independent Auditor’s Measure J Compliance Report</p> <p>D. TRANSPLAN - Independent Auditor’s Measure J Compliance Report</p> <p>E. WCCTAC - Independent Auditor’s Measure J Compliance Report</p> <p>F. SWAT - Independent Auditor’s Measure J Compliance Report</p>
Changes from Committee	<i>None</i>

Background

Authority Resolution 08-05-A, Rev. 1 specifies policies and procedures for conducting compliance audits related to the expenditure of Measure J funds by other recipients, including contractors and public agencies. The purpose of the audit is to verify that recipients of Measure J funds follow adopted rules and that the funds were used solely for the purpose designated by the Authority. The resolution specifies that at least three compliance audits are conducted each year. On October 30, 2024, the Authority selected AMG, City of Orinda, and RTPCs.

Category 1: A jurisdiction, agency, or firm receiving more than \$500,000 in Authority funds. The RTPCs: TRANSPAC, TRANSPLAN, WCCTAC and SWAT were selected related to receipt of the programmatic Measure J funds.

Category 2: A local jurisdiction receiving Measure J Local Street Maintenance (LSM) (return to source) funds. The City of Orinda was selected related to the receipt of \$508,225 for 18% funds and \$67,213 for 2.09% additional LSM funds.

Category 3: A consultant receiving more than \$25,000 in Authority funds. AMG was selected related to the receipt of \$792,293 of Measure J funds for Projects and Programs on-call support services, under Agreement No. 526.

Staff seeks acceptance of the Measure J compliance audits for the fiscal year ended June 30, 2024.