# REPORT TO SHASTA COUNTY RTPA

| SUBJECT | | MEETING DATE | ITEM NUMBER |
|---|---|---|---|
| Accept Transportation Development Act Fiscal and Compliance Audits for Year Ended June 30, 2009 | | 02/23/10 | 4-4 |

RECOMMENDATION
It is recommended that the Board accept management letters and fiscal and compliance audits for the fiscal year ended June 30, 2009.

SUMMARY
Annual fiscal and compliance audits are required on Transportation Development Act (TDA) and Metropolitan Planning Organization (MPO) funds.

DISCUSSION
Annual fiscal and compliance audits must be prepared for the RTPA and each claimant. The independent auditors report no instances of non-compliance or weaknesses in internal controls. The following audits were completed for fiscal year 2008/09:

- RTPA – MPO Fund
- RTPA – MPO Single Audit
- RTPA – State Transit Assistance Fund
- RTPA – Local Transportation Fund
- Shasta County – TDA Fund
- Shasta Senior Nutrition Programs (SSNP)
- City of Anderson
- City of Shasta Lake – TDA
- City of Redding – Single Audit
- Redding Area Bus Authority

(Audits are available on the RTPA website under "What's New")

In 2008, SSNP management discovered embezzlement by the fiscal officer. Consistent with recommendations in the prior audit, procedures and internal controls have been implemented.

ALTERNATIVES
There are no identified alternatives to the staff recommendation.

OTHER AGENCY INVOLVEMENT
The audits have been forwarded to the California State Controller's Office and Caltrans. The Technical Advisory Committee (TAC) concurs with the staff recommendation.

FINANCING
Submittal of the fiscal audit will have no financial impact.

Daniel S. Little, AICP, Executive Director

DSL/SLC/jac