



OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
INTERNAL AUDIT REPORTS ISSUED  
ENDING FY2020

Report Date	Engagement Name	Engagement Type	Internal Auditor	Entity	Audit Period	Audit Objective	Summary Finding	No. of Recommendations	Status of Corrective Action
<b>Previously Issued Reports</b>									
Jan. 2017	SANDAG Small Business Program Audit	Performance Audit	Steve Castillo	SANDAG	FY 2016 - FY 2017	The main audit objectives were to:  1) Measure the success of increasing disadvantaged business enterprise (DBE) and small business (SB) participation.  2) Determine whether the Bench Program is contributing to DBE usage.	The Bench program is a successful discretionary activity assisting firms to get on SANDAG contracts. The discretionary activities associated with the Bench program are adding value to SANDAG's overall DBE program.	0	None

**TOTAL AUDIT RECOMMENDATIONS 0**



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
SUMMARY OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Fiscal Year	Total Recommendations Issued	Implemented Recommendations	Future Implementation Date	Revised Implementation Date	Insufficient/No Update Received	Other <sup>1</sup>	% of Recommendations Implemented
2008-09	25	25	-	-	-	-	100%
2019-10	-	-	-	-	-	-	-
2010-11	-	-	-	-	-	-	-
2011-12	22	22	-	-	-	-	100%
2012-13	3	1	-	-	-	2	33%
2013-14	-	-	-	-	-	-	-
2014-15	18	15	-	1	2	-	83%
2015-16	3	1	-	-	-	2	33%
2016-17	5	3	-	2	-	-	60%
2017-18	40	14	-	11	15	-	35%
2018-19	2	-	-	2	-	-	0%
2019-20	1	-	1	-	-	-	0%
<b>Total:</b>	<b>119</b>	<b>81</b>	<b>1</b>	<b>16</b>	<b>17</b>	<b>4</b>	<b>68%</b>

Notes

1

For FY 2012-13, two recommendations were not implemented. These recommendations were reissued to SANDAG in the Triennial Audit issued FY 2015-16. For FY 2015-16, two recommendations were not implemented. These recommendations were reissued to SANDAG in the Triennial Audit issued FY 2018-19.



OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
EXTERNAL AUDIT REPORTS IN PROGRESS  
ENDING FY2020

Report Date	Engagement Type	Engagement Name	External Auditor	Entity	Audit Period	Audit Objective	Planned Completion Date	Department
None	TransNet Triennial Performance Audit	Performance Audit	Sjoberg Evashenk Consulting, Inc.	TransNet	FY 2017 - FY 2020	None	None	TransNet



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
EXTERNAL AUDIT REPORTS ISSUED  
ENDING FY2020**

Report Date	Engagement Name	Engagement Type	External Auditor	Entity	Audit Period	Audit Objective	Summary Finding	No. of Recommendations	Status of Corrective Action
<b>Newly Issued Reports</b>									
Feb. 2020	Poinsettia Station Improvement Project	Safety Review Report	DHS Consulting, Inc.	SANDAG	FY 2018 - FY 2019	The purpose of the review was to verify that SANDAG's Resident Engineer (RE) was fluent with both the safety provisions of the SANDAG Construction Manual and practices outlined in the Contractor Construction Safety Plan (CSP) dated March 13, 2018, and to identify any obvious irregularities that might conflict with safety objectives.	SANDAG's Construction Management Team performs in a manner that is compliant with the requirements of the SANDAG Construction Manual, and the general contractor, Flatiron Corp., performs in a manner that is compliant with its CSP.	0	None
Feb. 2020	San Elijo Double Track and Encinitas Coastal Rail Trail	Safety Review Report	DHS Consulting, Inc.	SANDAG	FY 2018 - FY 2019	The purpose of the review was to verify that SANDAG's Resident Engineer (RE) was fluent with both the SANDAG Construction Manual Safety procedures and with the general contractor's, project-specific, Safety Procedures and Policies (SPP), and to identify any obvious irregularities that might conflict with safety objectives.	SANDAG's Construction Management Team performs in a manner that is compliant with the requirements of the SANDAG Construction Manual, and the joint-venture, performs in a manner that is compliant with its SSP.	0	None
Feb. 2020	South Bay BRT Segment 1A	Safety Review Report	DHS Consulting, Inc.	SANDAG	FY 2018 - FY 2019	The purpose of the review was to verify that SANDAG's Resident Engineer (RE) was fluent with both the safety provisions of the SANDAG Construction Manual (CM) and practices outlined in the general contractor's project-specific Site Health and Safety Plan (SHSP), and to identify any obvious irregularities that might conflict with safety objectives.	SANDAG's Construction Management Team performs in a manner that is compliant with the requirements of the SANDAG Construction Manual, and the general contractor, WCGC, performs in a manner that is compliant with its SHSP.	0	None
June 2020	Retroactive Special Compensation Adjustments - Public Agency Employers	Compliance Review	CalPERS Office of Audit Services	SANDAG	FY 2017 - FY 2019	The objective is to determine whether public agency employers reported retroactive special compensation with the criteria set forth in Government Code section 20636 and California Code of Regulations (CCR) section 571 for classic members who are active or retired.	Bonus Pay and special compensation is not being reported in accordance with governing criteria.	1	In-Progress
Pending	SANDAG Federal Certification Review	Certification Review	The Federal Highway Administration & The Federal Transit Administration	SANDAG	FY 2016 - FY 2019			0	None
<b>Previously Issued Reports</b>									
May 2009	TransNet Triennial Performance Audit - 2009	Performance Audit	Sjoberg Evashenk Consulting, Inc.	TransNet	FY 2007 - FY 2009	The main audit objectives were to determine whether the organizational structure and operational processes allow for effective and efficient project delivery, cost control, and schedule adherence, identify process changes in contracting, construction, permitting, and other procedures that could improve the efficiency and effectiveness of the program, evaluate the efficiency and effectiveness of the ITOC, and adherence to bylaws, and identify potential barriers to proposed changes and implementation challenges.	The TransNet program operates with well-defined processes to plan, develop, and deliver projects.	25	Implemented
May 2012	TransNet Triennial Performance Audit - 2012	Performance Audit	Sjoberg Evashenk Consulting, Inc.	TransNet	FY 2009 - FY 2011	Five primary objectives were identified for this performance audit as follows: 1. Evaluate the status of implementation of recommendations from the first triennial performance audit and effectiveness of these prior recommendations. 2. Determine whether the organizational structure and operational processes allow for effective and efficient project delivery, cost control, and schedule adherence. 3. Identify process changes in contracting, construction, permitting, and other procedures that could improve the efficiency and effectiveness of the TransNet program. 4. Evaluate the efficiency and effectiveness of ITOC, including adherence to its bylaws. 5. Identify and evaluate any potential barriers to and opportunities for proposed changes.	TransNet program encompassing many best and leading practices related to program development and delivery, environmental mitigation, cost and schedule control, contracting and construction, and general management and oversight.	22	Implemented
Dec. 2012	SANDAG Comprehensive Annual Financial Report	Financial Audit	Mayer Hoffman McCann P.C.	SANDAG	FY 2011 - FY 2012	The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SANDAG's basic financial statements.	The financial statements are presented fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, and each major fund of SANDAG, as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, of SANDAG for the year then ended in conformity with accounting principles generally accepted in the United States of America.	0	None
July 2013	FY 2010 - FY 2012 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)	Performance Audit	CH2MHILL	SANDAG	FY 2010 - FY 2012	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short- and long-term efficiency and effectiveness improvements.	SANDAG is in compliance with TDA requirements for RTPAs and has taken appropriate steps to implement prior audit recommendations	3	In-Progress





**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
EXTERNAL AUDIT REPORTS ISSUED  
ENDING FY2020**

Report Date	Engagement Name	Engagement Type	External Auditor	Entity	Audit Period	Audit Objective	Summary Finding	No. of Recommendations	Status of Corrective Action
Dec. 2013	<b>SANDAG Comprehensive Annual Financial Report</b>	Financial Audit	Mayer Hoffman McCann P.C.	SANDAG	FY 2012 - FY 2013	The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SANDAG's basic financial statements.	The financial statements are presented fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of SANDAG, as of June 30, 2013, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.	0	None
Dec. 2014	<b>SANDAG Comprehensive Annual Financial Report</b>	Financial Audit	Mayer Hoffman McCann P.C.	SANDAG	FY 2013 - FY 2014	The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SANDAG's basic financial statements.	The financial statements present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of SANDAG as of June 30, 2014, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.	0	None
June 2015	<b>TransNet Triennial Performance Audit - 2015</b>	Performance Audit	Sjoberg Evashenk Consulting, Inc.	TransNet	FY 2012 - FY 2014	Five primary objectives were identified for this performance audit as follows:  1. Evaluate the status of implementation of recommendations from the first triennial performance audit and effectiveness of these prior recommendations.  2. Determine whether the organizational structure and operational processes allow for effective and efficient project delivery, cost control, and schedule adherence.  3. Identify process changes in contracting, construction, permitting, and other procedures that could improve the efficiency and effectiveness of the TransNet program.  4. Evaluate the efficiency and effectiveness of ITOC, including adherence to its bylaws.  5. Identify and evaluate any potential barriers to and opportunities for proposed changes.	The San Diego Association of Governments (SANDAG) continues to have strong practices in place and its partner agencies to guide and implement the wide-variety of complex programs envisioned under the TransNet Extension Ordinance and to continually improve operations and proactively address recommendations for improvement.	18	In-Progress
Dec. 2015	<b>SANDAG Comprehensive Annual Financial Report</b>	Financial Audit	DavisFarr LLC	SANDAG	FY 2014 - FY 2015	The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SANDAG's basic financial statements.	The financial statements present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of SANDAG as of June 30, 2015, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.	0	None
May 2016	<b>FY 2013 - FY 2015 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)</b>	Performance Audit	CH2MHILL	SANDAG	FY 2013 - FY 2015	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short- and long-term efficiency and effectiveness improvements.	SANDAG is in compliance with TDA requirements for RTPAs and has taken appropriate steps to implement prior audit recommendations	3	In-Progress
Sept. 2016	<b>SANDAG Federal Certification Review</b>	Certification Review	The Federal Highway Administration & The Federal Transit Administration	SANDAG	FY 2012 - FY 2015	SANDAG's 2016 certification review focused on assessing SANDAG's compliance with metropolitan transportation planning provisions of Moving Ahead for Progress in the 21st Century (MAP-21), transition to observing Fixing America's Surface Transportation (FAST) Act requirements, and strategic FHWA and FTA initiatives.	FHWA and FTA jointly certify that the metropolitan transportation planning process performed by SANDAG substantially meets requirements of 23 Code of Regulations (CFR) § 450, and all other applicable requirements.	5	In-Progress
Dec. 2016	<b>SANDAG Comprehensive Annual Financial Report</b>	Financial Audit	DavisFarr LLC	SANDAG	FY 2015 - FY 2016	The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SANDAG's basic financial statements.	The financial statements are presented fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of SANDAG, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.	0	None



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
EXTERNAL AUDIT REPORTS ISSUED  
ENDING FY2020**

Report Date	Engagement Name	Engagement Type	External Auditor	Entity	Audit Period	Audit Objective	Summary Finding	No. of Recommendations	Status of Corrective Action
Dec. 2017	<b>SANDAG Comprehensive Annual Financial Report</b>	Financial Audit	DavisFarr LLC	SANDAG	FY 2016 - FY 2017	The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SANDAG's basic financial statements.	The financial statements are presented fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of SANDAG, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.	0	None
June 2018	<b>TransNet Triennial Performance Audit - 2018</b>	Performance Audit	Sjoberg Evashenk Consulting, Inc.	TransNet	FY 2015 - FY 2017	The primary objectives identified for this performance audit were as follows: <ol style="list-style-type: none"> <li>1. Review of goals consistent with TransNet Extension Ordinance Section 4. Expenditure Plan Purposes.</li> <li>2. Identify key metrics to which outcomes will be measured consistent with the Regional Plan.</li> <li>3. Identify outcomes achieved in the implementation of facilities and services under TransNet.</li> <li>4. Evaluate the status of implementation of recommendations from the third triennial performance audit and effectiveness of these prior recommendations.</li> <li>5. Determine whether the organizational structure and operational process continue to allow for effective and efficient project delivery, cost control, and schedule adherence.</li> <li>6. Identify process changes in contracting, construction, permitting, and other procedures that could improve the efficiency and effectiveness of the TransNet Program.</li> <li>7. Evaluate the efficiency and effectiveness of ITOC, including adherence to its bylaws.</li> <li>8. Identify and evaluate any potential barriers to and opportunities for proposed changes.</li> </ol>	SANDAG and its TransNet partners were on track towards meeting the primary goals of TransNet as outlined for voters at the 10-year mark of the 40-year program—with the exception of mixed results for relieving congestion and improving safety.	40	In-Progress
Aug. 2018	<b>Triennial Review of SANDAG</b>	Triennial Review	CD/DCI Joint Venture	SANDAG	FY 2016 - FY 2018	The objective is to review and evaluate completely the performance of SANDAG in carrying out its program, specifically referring to compliance with statutory and administrative requirements.	The Triennial Review focused on SANDAG's compliance in 20 areas. No deficiencies were found in all 20 areas.	0	None
Sept. 2018	<b>Quality Control Review on a Single Audit of the San Diego Association of Governments</b>	Quality Control Review	Office of Inspector General	SANDAG	FY 2016 - FY 2017	The objectives were to determine whether <ol style="list-style-type: none"> <li>(1) The audit work complied with the Single Audit Act of 1984, as amended, the Office of Management and Budget's Uniform Guidance, and the extent to which we could rely on the auditors' work on DOT's major programs.</li> <li>(2) SANDAG's reporting package complied with the reporting requirements of the Uniform Guidance.</li> </ol>	Davis Farr's audit work complied with the requirements of the Single Audit Act, the Uniform Guidance, and DOT's major programs. We found nothing to indicate that Davis Farr's opinion on each of DOT's major programs was inappropriate or unreliable. However, we identified an audit quality deficiency in Davis Farr's work that should be corrected in future audits. We also identified deficiencies in SANDAG's reporting package that required correction and resubmission.	0	None
Dec. 2018	<b>SANDAG Comprehensive Annual Financial Report</b>	Financial Audit	Crowe LLP	SANDAG	FY 2017 - FY 2018	The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SANDAG's basic financial statements.	The financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of SANDAG, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.	0	None
June 2019	<b>FY2016 - FY2018 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)</b>	Performance Audit	Kimley Horn	SANDAG	FY 2016 - FY 2018	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short- and long-term efficiency and effectiveness improvements.	SANDAG is in compliance with TDA requirements for RTPAs and has taken appropriate steps to implement prior audit recommendations.	2	In-Progress



OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
EXTERNAL AUDIT REPORTS ISSUED  
ENDING FY2020

Report Date	Engagement Name	Engagement Type	External Auditor	Entity	Audit Period	Audit Objective	Summary Finding	No. of Recommendations	Status of Corrective Action
Dec. 2019	<b>SANDAG Comprehensive Annual Financial Report</b>	Financial Audit	Crowe LLP	SANDAG	FY 2018 - FY 2019	The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise SANDAG's basic financial statements.	The financial statements are presented fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of SANDAG, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.	0	None
Dec. 2019	<b>TransNet and TransNet Extension Activities</b>	Agreed-upon Procedures	DavisFarr LLC	TransNet	FY 2018 - FY 2019	This engagement was to apply agreed-upon procedures in order to assist the Independent Taxpayer Oversight Committee (ITOC) and SANDAG in determining whether the recipients of TransNet funds were in compliance with the TransNet Ordinance and the TransNet Extension Ordinance for the year ended June 30, 2019.	All recipient agencies were in compliance with the revenue and expenditure requirements.	0	None

**TOTAL AUDIT RECOMMENDATIONS**

**119**



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
<b>Newly Issued Recommendations</b>							
June 2020	Retroactive Special Compensation Adjustments - Public Agency Employers	SANDAG reported Bonus Pay for two sampled active employees and one sampled retired member that was not in accordance with Government Code section 20636 and CCR section 571.	SANDAG should ensure RSCA transactions are reported in compliance with Government Code section 20636 and CCR section 571 and should work with the CalPERS Employer Account Management Division to identify all active and retired members impacted by this incorrect reporting.	-	Normal	In-Progress	<b>Planned Implementation date is January 31, 2021.</b>
<b>Previously Issued Recommendations</b>							
May 2009	TransNet Triennial Performance Audit - 2009	To assist management and oversight bodies in deliberating project activities, weighing options before making decisions, and strengthening general levels of oversight.	SANDAG should work in conjunction with Caltrans to develop and deliver a brief, high-level summary, or "Report Card," to the ITOC and other oversight bodies for each transportation project.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should work in conjunction with Caltrans to summarize and distribute data reflecting key project milestones and performance indicators.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should work in conjunction with Caltrans to provide status information regarding existing audit requirements and status updates on internal and external audits in progress or completed.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should work in conjunction with Caltrans to work collaboratively with the ITOC to identify other type of oversight data needed from SANDAG, Caltrans, or other transportation partners where appropriate and within reason.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
		To monitor overall program adherence with the Ordinance and assess the overall program impacts resulting from project budget and schedule deviations.	ITOC should analyze suggested Report Card data and performance indicator data provided looking for trends, issues, and progress toward overall TransNet goals.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should work collaboratively with SANDAG to identify other type of oversight data needed from SANDAG, Caltrans, or other transportation partners.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should develop matrices or tracking documents to summarize critical ITOC concerns, issues, and decisions resulting from discussions at monthly meetings.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should identify additional entities, positions, or individuals to regularly provide status reports and data to the ITOC and incorporate standard monthly meeting agenda categories.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
ITOC should consider using the newly formed ITOC Audit Subcommittee as the information portal for audit status updates.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>			



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
<b>May 2009</b>  (Continued)	TransNet Triennial Performance Audit - 2009  (Continued)	Refine its existing Dashboard integrated budget and schedule tool.	SANDAG should revisit its intent and vision for the Dashboard to determine whether it should include all EAP projects and report on all Ordinance programs.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should add an explanatory note to better clarify cumulative data presented or isolate and remove the pre-2005 expenditures to more accurately reflect the TransNet program costs.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should develop a mechanism to report project budget and schedule history and key changes over the course of the TransNet program.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should ensure all Dashboard views and tables are complete and accurate by clearly identifying and communicating to project managers responsible for the data.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		Building upon strong existing protocols related to transparency holding project owners accountable and economical to demonstrate performance results to the public.	SANDAG should work in conjunction with Caltrans to develop and define concrete performance goals and targets to measure project outcomes.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should work in conjunction with Caltrans to consider using baseline data available in other models to compare expected project benefits against actual results once projects are completed.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should work in conjunction with Caltrans to designate individual staff to monitor follow-up on missed targets, assure corrective actions where needed, or assess the impact of any shortfalls on the TransNet program, once a comprehensive performance monitoring system is designed and performance data is captured.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		As funding is an ongoing challenge and projects are continually shifted and reprioritized to stretch limited resources, to monitor financial risks and availability of funds to complete projects as well as increase accountability.	SANDAG should continue to regularly monitor and review the debt-to-revenue ratio.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG should establish a mechanism to link and track the Ordinance planned projects and amounts with current plans and budgets for all TransNet projects.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
		To expand and enhance the current project management and delivery practices.	SANDAG and Caltrans should ensure post-evaluation forms are consistently used and completed for all highway construction and transit projects after each project phase.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG and Caltrans should build upon, improve, and formalize transit project documentation of current SANDAG processes and procedures to better ensure long-term continuity of in-house expertise.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
<b>May 2009</b>  (Continued)	<b>TransNet Triennial Performance Audit - 2009</b>  (Continued)	To expand and enhance the current project management and delivery practices.  (Continued)	SANDAG and Caltrans should create a uniform filing system to strengthen transit project management where critical project documentation are organized and located under a similar numbering system.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG and Caltrans should conduct an intensive, hands-on workshop in which SPRINTER project management could formally share critical lessons-learned.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG and Caltrans should revisit the task order approval process to identify which individuals are needed for approvals or consider implementing a higher delegated authority level.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG and Caltrans should ensure task order amendments for time extension have sufficient written justification.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			SANDAG and Caltrans should enhance practices by tracking change orders and contract amendments for the TransNet program overall.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
<b>May 2012</b>	<b>TransNet Triennial Performance Audit - 2012</b>	To build upon the improved performance measure foundation and enhance current tracking and measurement of the impact and outcome of TransNet modes and programs.	ITOC should ask SANDAG to continue ongoing efforts and develop a plan to incorporate arterial roadway and transit performance metrics into SANDAG's performance processes.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		To better enhance transparency and communicate TransNet performance.	ITOC should have SANDAG make the performance indicators shown on the internal Dashboard site available to the public.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		To more closely manage and monitor the Local Street and Road program performance as well as eliminate process inefficiencies.	ITOC should have SANDAG work collaboratively with the local agencies to consider assigning certain Local Street and Road Program responsibilities and activities to a SANDAG program staff.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG work collaboratively with the local agencies to develop a method, process, or practice over the Local Street and Road program to more closely monitor program outcomes and performance.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG work collaboratively with the local agencies to require local agencies to submit specific Local Street and Road performance statistics currently available on a predetermined set schedule and make the data available to the public.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date	
			ITOC should have SANDAG work collaboratively with the local agencies to analyze Local Street and Road performance data provided for trends or comparisons between local agencies; further, use analysis to make program changes as warranted.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>	
<b>May 2012 (Continued)</b>	<b>TransNet Triennial Performance Audit - 2012 (Continued)</b>	To more closely manage and monitor the Local Street and Road program performance as well as eliminate process inefficiencies.  Continued	ITOC should have SANDAG work collaboratively with the local agencies to revisit existing rules and practices in the Local Street and Road program.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>	
		To continue strengthening the EMP to ensure TransNet funding is utilized in the most effective manner.	ITOC should have SANDAG continue efforts working with wildlife agencies and conservancies to identify coastal wetland opportunities and develop wetland mitigation bank.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>	
			ITOC should have SANDAG develop a process to track local mitigation activity expenditures separately from regional mitigation activity expenditures.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>	
			ITOC should have SANDAG continue efforts and establish timelines for developing comprehensive and coordinated strategic plans and measurable program objectives related to the Regional Habitat Conservation Fund program activities.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>	
			ITOC should have SANDAG maintain focus on clarifying and defining how to apply the economic benefit concept, and identify tasks and timelines needed to address economic benefit issue.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>	
			ITOC should have SANDAG continue efforts and establish timelines to develop information management systems that can share habitat management and monitoring results.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>	
			ITOC should have SANDAG prepare a succession plan for the critical independent consultants.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>	
			To assess whether grant activities are meeting program outcomes and make grant processes more efficient.	ITOC should have SANDAG develop clear goals and objectives for the Land Management and all aspects of the Bicycle, Pedestrian, and Neighborhood Safety Grant Program.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
				ITOC should have SANDAG augment grant monitoring practices by conducting site visits or desk-audits using a risk-based approach.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
				ITOC should have SANDAG employ a checklist, or other standardized documentation, as guidance for conducting grant program site-visits or desk-audits.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>





**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
			ITOC should have SANDAG verify grant program deliverables and data reported to SANDAG, as appropriate, through site visits or desk-audits.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG use grant result details reported on quarterly progress reports as well as on close out reports.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
<b>May 2012 (Continued)</b>	<b>TransNet Triennial Performance Audit - 2012 (Continued)</b>	To assess whether grant activities are meeting program outcomes and make grant processes more efficient.  (Continued)	ITOC should have SANDAG revisit grant processes to identify steps that can be streamlined to minimize delays and process awards on a timely basis.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG ensure that grant expiration dates are clearly stated in grant agreement provisions.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
		To increase transparency to the public related to the performance of TransNet's Transit Services program.	ITOC should request that SANDAG work with transit operator partners to identify and implement the best vehicle to distribute and communicate transit performance funded.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request that SANDAG obtain specific performance targets related to metrics such as farebox recovery ratio or on-time performance, through collaboration with its transit partners.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
<b>July 2013</b>	<b>FY 2010 - FY 2012 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)</b>	Although FACT's broad range of services could fall under the umbrella terms of a CTSA, the current contract makes it challenging to distinguish between FACT's CTSA responsibilities under the SANDAG contract.	SANDAG and FACT should work together to review the scope of FACT's contractual responsibilities and to identify and pursue additional funding sources to support its activities as the CTSA.	-	Normal	Not Implemented	<b>Recommendation not implemented.</b>  Recommendation was reissued in FY 2013 - FY 2015 subsequent Triennial Audit Report.
		Although management responses to performance audit recommendations are not required by Caltrans' Performance Audit Guidebook, audits conducted under the guidance of the U.S. Government Accountability Office's Government Auditing Standards and standard auditing practices include obtaining such management responses.	SANDAG should consider providing, and requiring the operators to provide, management responses to audit recommendations.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		The last several performance audits have included recommendations to the effect that SANDAG, NCTD and MTS should work together to coordinate transit service delivery strategies and fare policies to enhance connectivity.	SANDAG should work with NCTD and MTS to identify and develop opportunities to define fare policies that enhance connectivity between the two operating agencies.	-	Normal	Not Implemented	<b>Recommendation not implemented.</b>  Recommendation was reissued in FY 2013 - FY 2015 subsequent Triennial Audit Report.
<b>June 2015</b>	<b>TransNet Triennial Performance Audit - 2015</b>	To better enhance project management and performance practices over the Major Corridor Capital Improvement Program.	ITOC should have SANDAG work with its partners to summarize performance results in a report card.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG work with its partners to finalize construction management manual.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>





**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
			ITOC should have SANDAG work with its partners to monitor risks associated with and implement best practices with CMGC.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG work with its partners to measure internal project delivery performance.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
<b>June 2015 (Continued)</b>	<b>TransNet Triennial Performance Audit - 2015 (Continued)</b>	To improve Local Street and Road Program performance data and better assist local jurisdictions with managing future needs for roadway maintenance.	ITOC should have SANDAG work collaboratively with the local agencies to measure local streets and road performance outcomes.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG work collaboratively with the local agencies to report and summarize Local Street and Road outputs.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG work collaboratively with the local agencies to revisit the Expenditure Plan 70/30 definitions for Local Streets and Road congestion relief and maintenance.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		To continue strengthening the EMP to ensure TransNet funding is utilized in the most effective manner.	ITOC should have SANDAG continue effort to market local mitigation program.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG measure results of mitigation efforts to implement EMP Strategic Plan and Resource Enhancement/Mitigation Program.	-	Key	In-Progress	<b>Response was not provided to OIPA.</b>
			ITOC should have SANDAG create methodology to quantify EMP economic benefits to compare against monies released.	-	Key	In-Progress	<b>Response was not provided to OIPA.</b>
		To build upon the successful Transit Program and better communicate transit performance.	ITOC should have SANDAG work collaboratively with its transit partners to link to transit operator performance dashboards once developed.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		To continue efforts assessing whether Grant Programs are administered efficiently and effectively and whether grant activities are meeting stated goals and requirements.	ITOC should have SANDAG track and report performance and whether grants are achieving program goals.	-	Normal	In-Progress	<b>Planned Implementation date is June 2022.</b>
			ITOC should have SANDAG make minor changes in grant site visit processes.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG date stamp all grant applications to determine compliance with deadlines.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		To increase the effectiveness of the Active Transportation capital project delivery and management practices and improve performance monitoring and reporting.	ITOC should have SANDAG develop project delivery and management plans for Bike EAP.	-	Key	In-Progress	<b>Recommendation reported as implemented.</b>
			ITOC should have SANDAG utilize project management tools on Bike EAP projects to monitor schedule and costs, and validate accuracy of Dashboard data.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
			ITOC should have SANDAG set and capture performance data for outputs, outcomes, and project delivery for Bike EAP projects.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		To improve the effectiveness of ITOC in fulfilling its responsibilities.	ITOC should consider alternate ITOC member terms so no more than two terms end in a given year.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
<b>May 2016</b>	<b>FY 2013 - FY 2015 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)</b>	Although FACT's broad range of services could fall under the umbrella terms of a CTSA, the current contract makes it challenging to distinguish between FACT's CTSA responsibilities under the SANDAG contract.	As a carryover from the prior SANDAG performance audit for full implementation, SANDAG and FACT should continue working together to review and update the scope of FACT's contractual responsibilities and to identify and pursue additional funding sources to support its activities as the CTSA.	<b>Yes</b>  July 2013 Report	Key	Not Implemented	<b>Recommendation was not implemented.</b>  Recommendation was reissued in the subsequent FY 2016 - FY 2018 Triennial Audit Report.
		The last several performance audits have included recommendations to the effect that SANDAG, NCTD and MTS should work together to coordinate transit service delivery strategies and fare policies to enhance connectivity.	As a carryover from the prior SANDAG performance audit for full implementation, SANDAG should conduct a fare study to identify and develop opportunities to define fare policies that enhance connectivity between MTS and NCTD and with other connecting providers of public transportation services, such as Amtrak and Metrolink.	<b>Yes</b>  July 2013 Report	Key	Implemented	<b>Recommendation reported as implemented.</b>
		Legislation (SB 508) was passed in October 2015 that significantly modifies several TDA provisions. Because the current SANDAG TDA manual dates to 2009, the document as well as SANDAG Policy 27 should be updated.	SANDAG should update Policy No. 27 and the SANDAG TDA Claim Manual to address the statutory changes to the TDA implemented by Senate Bill 508, and inform all TDA claimants of these changes.	-	Normal	Not Implemented	<b>Recommendation was not implemented.</b>  Recommendation was reissued in the subsequent FY 2016 - FY 2018 Triennial Audit Report.
<b>Sept. 2016</b>	<b>SANDAG Federal Certification Review</b>	Transition to satisfy FAST Act and performance measures were determined to meet requirements.	SANDAG Board will designate existing board members of the Metropolitan Transit System and North County Transit District as transit representatives on the SANDAG Executive Board.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		Congestion Management Process (CMP) framework developed in accordance with the 8-step approach.	SANDAG should ensure that all CMP activities are sufficiently organized within the agency to eliminate fragmentation.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
		The activity-based model (ABM) transition is complete and it integrates transportation and land-use.	SANDAG should explore strategies that may scale back certain model components for evaluating smaller projects to improve model run times.	-	Normal	In-Progress	<b>Planned Implementation date is Jan. 2024.</b>
		SANDAG's Regional ITS Architecture maintenance and usage is unclear.	SANDAG should consider updating the ITS Strategic Plan.	-	Normal	In-Progress	<b>Planned Implementation date is Spring 2021.</b>
		Involvement with Highway Safety Improvement Program (HSIP) and Strategic Highway Safety Plan (SHSP) observed.	SANDAG should continue Steering Committee and Challenge Area team meeting participation and is encouraged to look at the new SHSP homepage.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
<b>June 2018</b>	<b>TransNet Triennial Performance Audit - 2018</b>	To better ensure plans of finance are reasonable to guide decision makers in completing the long-range projects in the TransNet Program.	ITOC should direct SANDAG to leverage historical data and previous POFs.	-	Key	In-Progress	<b>Planned Implementation date not stated.</b>
			ITOC should direct SANDAG to continue efforts to increase the transparency of sales tax revenue forecasts.	-	Key	In-Progress	<b>Planned Implementation date not stated.</b>



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
			ITOC should direct SANDAG to develop a process or policy for more frequent reporting.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should direct SANDAG to ensure the "Plan of Excellence" and its 7-point Data Accuracy and Modeling Work Plan are implemented.	-	Key	In-Progress	<b>Response was not provided to OIPA.</b>
			ITOC should direct SANDAG to establish a formal structured protocol to review funding sources.	-	Key	In-Progress	<b>Planned Implementation date not stated.</b>
<b>June 2018 (Continued)</b>	<b>TransNet Triennial Performance Audit - 2018 (Continued)</b>	To better ensure plans of finance are reasonable to guide decision makers in completing the long-range projects in the TransNet Program.  (Continued)	ITOC should direct SANDAG to monitor TransNet revenues and debt service obligations against needed growth projections.	-	Key	In-Progress	<b>Response was not provided to OIPA.</b>
			ITOC should direct SANDAG to identify methods to assess options, if needed, to delay, eliminate, or reduce scope of projects.	-	Key	In-Progress	<b>Response was not provided to OIPA.</b>
			ITOC should direct SANDAG to monitor and report on the impacts of changing transportation technologies on the transportation network and future TransNet projects.	-	Normal	In-Progress	<b>Response was not provided to OIPA.</b>
			ITOC should direct SANDAG to continue to work closely with the Metropolitan Transportation System (MTS) and North County Transit District (NCTD) to monitor the TransNet Transit Operations Plan.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
		To better measure how transportation improvements meet TransNet Program goals and what has been accomplished with the taxpayer's investment.	ITOC should request SANDAG to set targets to measure TransNet performance against the TransNet Extension Ordinance goals.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request SANDAG to capture performance outcome data related to safety metrics, pavement condition, and bridge condition.	-	Key	In-Progress	<b>Planned Implementation date is Late 2020.</b>
			ITOC should request SANDAG to conduct a more robust analysis of cause and effect for all performance metrics.	-	Key	In-Progress	<b>Planned Implementation date is Late 2020.</b>
			ITOC should request SANDAG to provide regular performance monitoring reports that consider past performance in relation to TransNet goals.	-	Key	In-Progress	<b>Planned Implementation date is June 30, 2021.</b>
			ITOC should request SANDAG to consider allocating funding for additional performance monitoring activities.	-	Key	In-Progress	<b>Response was not provided to OIPA.</b>
			ITOC should request SANDAG to explore and study public-private partnerships.	-	Normal	In-Progress	<b>Planned Implementation date not stated.</b>



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
			ITOC should request SANDAG to enhance the Story Map tool, TransNet project status listing, or develop a different tool to capture project output details and track TransNet accomplishments over time.	-	Key	In-Progress	<b>Planned implementation date not stated.</b>
		To enhance delivery of the major corridor capital construction program and track highway performance.	ITOC should request SANDAG to update and refine the project listing started in the 10-Year Look-Back Review.	-	Normal	In-Progress	<b>Planned implementation date is Summer 2020.</b>
			ITOC should request SANDAG to begin gathering data on whether the Construction Manager/General Contractor (CMGC) method used on the Mid-Coast Corridor Transit project is delivering on expectations.	-	Normal	In-Progress	<b>Planned implementation date not stated.</b>
<b>June 2018 (Continued)</b>	<b>TransNet Triennial Performance Audit - 2018 (Continued)</b>	To enhance delivery of the major corridor capital construction program and track highway performance.  (Continued)	ITOC should request SANDAG to gather and store documents to support "benefit" statistics tracked for the North Coast Corridor and the Mid-Coast Corridor.	-	Normal	In-Progress	<b>Planned implementation date not stated.</b>
		To better understand whether Local Street and Road Program spending is delivering projects that result in the best performance outcomes and value for taxpayer investment.	ITOC should request SANDAG to revisit the TransNet Extension Ordinance congestion relief and maintenance split.	-	Normal	In-Progress	<b>Planned implementation date not stated.</b>
			ITOC should request SANDAG to continue to monitor compliance with SANDAG Board Policy No. 031, Rule 21.	-	Key	In-Progress	<b>Planned implementation date is Fall 2020.</b>
			ITOC should request SANDAG to conduct another review of local projects.	-	Key	In-Progress	<b>Planned implementation date is Fall 2020.</b>
		To further enhance transit operations and improve effectiveness of transit service.	ITOC should request the SANDAG Board to direct SANDAG to continue to analyze major transit commute routes and services.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to regularly track and report on TransNet goals to increase services to seniors and persons with disabilities.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to work together with the region's transit operators to analyze options offsetting the impact subsidy disparities have on available funds.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to collaborate with the operators to revisit the operating cost ceiling tied to changes in the Consumer Price Index.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to continue efforts to establish baseline data for bike and pedestrian volume.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to finalize and implement the in-progress Regional Bikeway Program Management Plan.	-	Normal	Implemented	<b>Recommendation reported as implemented.</b>



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
			ITOC should request the SANDAG Board to direct SANDAG to use dashboard data that currently tracks frequent causes of delays during the design and environmental phases of bike projects.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
		To enhance the Environmental Mitigation Program and better measure performance.	ITOC should request the SANDAG Board to direct SANDAG to continue efforts to establish a new Memorandum of Agreement with Caltrans, California Department of Fish and Game, and the U.S. Fish and Wildlife Service.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to review and update EMP cost estimates in light of higher costs than anticipated.	-	Key	In-Progress	<b>Response was not provided to OIPA.</b>
<b>June 2018 (Continued)</b>	<b>TransNet Triennial Performance Audit - 2018 (Continued)</b>	To enhance the Environmental Mitigation Program and better measure performance.  (Continued)	ITOC should request the SANDAG Board to direct SANDAG to consider the most efficient use of available funding and possible adjustments.	-	Key	In-Progress	<b>Planned Implementation date is May 2019 through June 2020.</b>
			ITOC should request the SANDAG Board to direct SANDAG to revisit the established economic benefit methodology.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to make changes, as appropriate, to marketing efforts for the local streets and road mitigation bank funding.	-	Key	In-Progress	<b>Planned Implementation date not stated.</b>
			ITOC should request the SANDAG Board to direct SANDAG to measure progress in meeting specific and detailed EMP goals, objectives, and action items for regional monitoring and management.	-	Normal	In-Progress	<b>Planned Implementation date is June 2021.</b>
		To better summarize information for decision makers and inform the public on TransNet.	ITOC should request the SANDAG Board to direct SANDAG to regularly report on implementation of TransNet Extension Ordinance goals.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to modify staff reports for SANDAG Board and other oversight committees.	-	Key	Implemented	<b>Recommendation reported as implemented.</b>
			ITOC should request the SANDAG Board to direct SANDAG to more prominently featuring the TransNet logo on SANDAG and TransNet partner websites.	-	Normal	In-Progress	<b>Planned Implementation date is March 2021.</b>
			ITOC should request the SANDAG Board to direct SANDAG to revamp SANDAG website to capture documents pertinent to TransNet in a centralized area.	-	Normal	In-Progress	<b>Planned Implementation date is March 2021.</b>
			ITOC should request the SANDAG Board to direct SANDAG to ensure data on completed projects is maintained in the Dashboard.	-	Normal	In-Progress	<b>Planned Implementation date not stated.</b>



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF EXTERNAL AUDIT RECOMMENDATIONS  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
June 2019	FY2016 - FY2018 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)	FACT has pursued additional funding such as from FTA and TransNet Senior Mini Grants; however, there are no longterm funding solutions in expanding the CTSA role.	As a carryover from the prior SANDAG performance audit for full implementation, SANDAG and FACT should identify and pursue additional funding sources to support its activities as the CTSA.	Yes	Key	In-Progress	Planned Implementation date is July 2021.
		While SANDAG updated its TDA Claim Manual in February 2018 to address SB 508 and other legislative changes, parts of the revised manual should be reviewed and clarified for full compliance.	As a carryover from the prior SANDAG performance audit for full implementation, SANDAG should continue efforts to update Policy No. 27 and the SANDAG TDA Claim Manual to address statutory changes.	Yes	Key	In-Progress	Planned Implementation date is June 30, 2021.



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
EXTERNAL AUDIT REPORTS ISSUED TO PARTNER AGENCIES  
ENDING FY2020**

Report Date	Engagement Name	Engagement Type	External Auditor	Entity	Audit Period	Audit Objective	Summary Finding	No. of Recommendations	Status of Corrective Action
<b>Newly Issued Reports</b>									
None									
<b>Previously Issued Reports</b>									
June 2013	<b>FY 2010 - FY 2012 Triennial Performance Audit of the North County Transit District (NCTD)</b>	Performance Audit	CH2MHILL	NCTD	FY 2010 - FY 2012	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short- and long-term efficiency and effectiveness improvements.	NCTD is in compliance with Public Utilities Code (PUC) requirements and the implementation of prior audit recommendations.	4	Implemented
July 2013	<b>FY 2010 - FY 2012 Triennial Performance Audit of the Metropolitan Transit System (MTS)</b>	Performance Audit	CH2MHILL	MTS	FY 2010 - FY 2012	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short- and long-term efficiency and effectiveness improvements.	MTS is in compliance with Public Utilities Code (PUC) requirements and the implementation of prior audit recommendations.	1	Implemented
May 2016	<b>FY 2013 - FY 2015 Triennial Performance Audit of the Metropolitan Transit System (MTS)</b>	Performance Audit	CH2MHILL	MTS	FY 2013 - FY 2015	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short- and long-term efficiency and effectiveness improvements.	MTS is in compliance with Public Utilities Code (PUC) requirements and the implementation of prior audit recommendations.	0	None
June 2016	<b>FY 2013 - FY 2015 Triennial Performance Audit of the North County Transit District (NCTD)</b>	Performance Audit	CH2MHILL	NCTD	FY 2013 - FY 2015	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short and long-term efficiency and effectiveness improvements.	NCTD is in compliance with Public Utilities Code (PUC) requirements with the exception of farebox recovery ratio for paratransit service. Additionally NCTD has made progress towards implementation of prior audit recommendations.	3	Implemented
June 2019	<b>FY 2016 - FY 2018 Triennial Performance Audit of the North County Transit District (NCTD)</b>	Performance Audit	Kimley Horn	NCTD	FY 2016 - FY 2018	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short- and long-term efficiency and effectiveness improvements.	NCTD is in compliance with Public Utilities Code (PUC) requirements with the exception of farebox recovery ratio for paratransit service. Additionally, NCTD has made solid progress towards implementation of prior audit recommendations.	2	In-Progress
June 2019	<b>FY 2016 - FY 2018 Triennial Performance Audit of the Metropolitan Transit System (MTS)</b>	Performance Audit	Kimley Horn	MTS	FY 2016 - FY 2018	The objective of the performance audit is to assess compliance with PUC requirements, identify significant achievements as well as opportunities for improvement, and develop recommendations for short- and long-term efficiency and effectiveness improvements.	MTS is in compliance with Public Utilities Code (PUC) requirements and the implementation of prior audit recommendations.	2	In-Progress

**TOTAL AUDIT RECOMMENDATIONS**

**12**



**OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF AUDIT RECOMMENDATIONS ISSUED TO PARTNER AGENCIES  
ENDING FY2020**

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
<b>Newly Issued Recommendations</b>							
None							
<b>Previously Issued Recommendations</b>							
June 2013	FY 2010 - FY 2012 Triennial Performance Audit of the North County Transit District (NCTD)	Some transfers between NCTD modes and partner agencies have been problematic during the audit period (paper day passes with one operator and not the other; accounting and revenue sharing disagreements for special event discounted fares).	NCTD should develop strategies to improve fare simplification and integration, including with regional partners SANDAG, MTS, Amtrak and Metrolink.	-	Normal	Implemented	Planned Implementation date is FY 2017.
		The opportunity is to leverage the provisions in those contracts most advantageous to NCTD for robust contractor oversight and port them to the other Contracts for SPRINTER and COASTER.	NCTD should examine best provisions for performance standards, incentives and disincentives within recent contracts (BREEZE, LIFT) and apply where applicable to contracts for other modes.	-	Normal	Implemented	Recommendation reported as implemented.
		The service shutdown of the SPRINTER provides an opportunity for several operational activities and oversight activities.	NCTD should provide additional oversight and training to SPRINTER vehicle maintenance staff.	-	Normal	Implemented	Recommendation reported as implemented.
		The opportunity is to show the demand response customer base that NCTD is doing everything possible to provide an excellent reliable, quality service through its contract.	NCTD should carefully track Performance Plan adherence for LIFT contractor through regular reporting out on progress and continued customer surveys.	-	Normal	Not Implemented	Not Valid Anymore.
July 2013	FY 2010 - FY 2012 Triennial Performance Audit of the Metropolitan Transit System (MTS)	MTS directly operated bus operating costs increased by 8.6%. This resulted in 21.0% growth in operating cost per service hour during the audit period, and 12.2% growth in operating cost per service mile.	MTS should identify ways to maintain and improve the cost efficiency of MTS directly operated bus service.	-	Normal	Implemented	Recommendation reported as implemented.
June 2016	FY 2013 - FY 2015 Triennial Performance Audit of the North County Transit District (NCTD)	NCTD paratransit operating costs increased by \$3.5 million from FY2013 to FY2015.	NCTD should implement strategies to minimize operating costs for LIFT paratransit service.	-	Normal	Implemented	Recommendation reported as implemented.
		Maintenance staff noted that excess inventory from capital projects had been piling up at maintenance facilities. This inventory was not tracked in the current inventory system.	NCTD should institute robust tracking and management system for excess capital inventory at rail maintenance facilities.	-	Normal	Implemented	Recommendation reported as implemented.
		The NCTD interviews noted that the Construction and Development division lacked digital files of the NCTD right-of-way.	NCTD should work with SANDAG to develop digital database for storing NCTD right of way data.	-	Normal	Implemented	Recommendation reported as implemented.
June 2019	FY 2016 - FY 2018 Triennial Performance Audit of the Metropolitan Transit System (MTS)	MTS suffered fare erosion across its system during the last three years. MTS has not raised fares in 10 years, since 2009. While farebox recovery for rail is still very healthy, the bus number is 9% lower than where it started the audit period (30%).	MTS should track and document the farebox recovery ratio side by side over the next several years both with SB 508 reporting and without.	-	Normal	In-Progress	Planned Implementation date is November 2020.
			MTS should implement a fare increase which would bring back farebox revenue back to historical average.	-	Normal	In-Progress	Planned Implementation date is November 2020.





OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR  
STATUS OF AUDIT RECOMMENDATIONS ISSUED TO PARTNER AGENCIES  
ENDING FY2020

Report Date	Engagement Name	Finding	Recommendation	Carry Over Finding	Priority	Status of Corrective Action	Planned Implementation Date
June 2019	FY 2016 - FY 2018 Triennial Performance Audit of the North County Transit District (NCTD)	During the audit period, NCTD experienced a ridership loss of 15.6%.	NCTD should expand efforts to understand what riders want and how to grow demand.	-	Normal	In-Progress	Planned Implementation date not stated.
		NCTD suffered fare erosion across its system and not raised fares during the last three years.	NCTD should closely track and document Farebox recovery ratio both with traditional calculation and according to SB 508 provisions.	-	Normal	In-Progress	Planned Implementation date not stated.