

Kings County Area Public Transit Agency

FY 2018/19 – FY 2020/21 TDA Triennial Performance Audit

May 25, 2022





What is a Triennial Performance Audit?

- California PUC requires all transit operators receiving TDA funding (LTF and STA) as well as Regional Transportation Planning Agencies to undergo a triennial performance audit of their activities



Audit Process

- Data collection
- Data/compliance review
- Site visit/functional review (conducted virtually)
- Reporting
- Presentations

KCAG will then submit the RTPA audit to Caltrans and the State Controller along with a letter certifying that it has completed the operator audits



Operator Compliance Elements

- Submittal of annual fiscal audits and reports to the State Controller's Office
- Satisfactory CHP terminal ratings
- Compliance with RTPA rules for submitting TDA claims
- Compliance with farebox recovery ratio or other alternative performance criteria requirements
- No increase in budget over the preceding year beyond 15% without reasonable substantiation
- Use of TDA definitions of key performance indicators
- Fully funded retirement system
- Proper use of State Transit Assistance funds



Operator Findings & Recommendations

- Kings County Area Public Transit Agency
 - No findings



Moving Forward

- There have been a number of exemptions and waivers of penalties due to the COVID-19 pandemic (AB 90 and AB 149) – mostly through FY 2022/23
- The definition of “local supplementation” has been expanded to include any non-state grant funds or revenues
- Additional exclusions from operating cost used in calculating the farebox recovery ratio include certain expenses related to microtransit, ticketing systems, security, pension contributions, service planning, and transition to zero-emission vehicles



Questions?

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