

GOLD COAST TRANSIT DISTRICT

**TDA Triennial Performance Audits,
FY 2022/23 – FY 2024/25**

Board of Directors Meeting

June 3, 2026



TDA AUDIT OVERVIEW

- The California Public Utilities Code requires all RTPAs conduct an independent Triennial Performance Audit in order to be eligible for Transportation Development Act (TDA) funding under Article 4
- Triennial Performance Audits are encouraged for Article 8 funding recipients
- In late 2025, VCTC selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the ten transit operators to which it allocates TDA funding
- Operators audited under the Gold Coast Transit District include Gold Coast Transit, City of Ojai, and County of Ventura

TDA AUDIT PROCESS

- Data collection
- Initial compliance review
- Site visit/interviews
- Verification of performance indicators
- Functional review
- Draft report
- Final report

CONDITIONS IMPACTING THE AUDIT PERIOD

- AB 149 – extended relief measures of AB 90 through FY 2023 and identified additional revenues and cost exclusions that could be used for calculating the farebox recovery ratio and in the State Transit Assistance (STA) efficiency tests.
- SB 125 – extended relief measures of AB 90 and AB 149 through FY 2026, including waivers from penalties for not meeting the required farebox recovery ratio and waivers on requiring eligibility for the use of STA funds for operating purposes.

OPERATOR COMPLIANCE CRITERIA

- Submittal of annual State Controller Reports
- Completion of annual fiscal audits within 6 months of the end of the fiscal year (or with an additional 90-day extension)
- Satisfactory CHP terminal ratings
- TDA claims submitted according to RTPA rules and regulations
- Compliance with farebox recovery ratio or alternative performance criteria requirements
- No increase in operating budget over the preceding year greater than 15% without reasonable substantiation
- Demonstrated use of TDA definitions of performance indicators
- Retirement system is fully funded
- Demonstrate proper use of State Transit Assistance funds

OPERATOR FUNCTIONAL AREAS

- General management and organization
- Service planning
- Administration
- Marketing and public information
- Scheduling, dispatch, and operations
- Personnel management and training
- Maintenance

FINDINGS AND RECOMMENDATIONS

Entity	Findings	Recommendations
Gold Coast Transit District	None	<ul style="list-style-type: none">• Continue to work with the GCTD Board to identify an alternative zero-emission vehicle transition plan
County of Ventura	None	<ul style="list-style-type: none">• If the County continues to operate the Kanan Shuttle fare-free, it will be necessary to identify sufficient partner contributions to be counted as fares should farebox recovery ratio be restored as a primary metric for TDA eligibility.• The County should explore its options regarding transition to zero-emission vehicles

FINDINGS AND RECOMMENDATIONS

Entity	Findings
City of Ojai	<ul style="list-style-type: none">• The State Controller Report was submitted two weeks late in FY 2023, and on-time submittal for the remaining two years of the audit period could not be confirmed• Use of the TDA definition of Full-time Equivalent (FTE) Employee could not be confirmed• The City did not provide justification for increases greater than 15% in its Transit operating budget• LTF revenues were not reported correctly on the State Controller Report, and no federal funds were reported. As a result, it could not be determined whether the City was eligible to receive all of the TDA funds it received.

FINDINGS AND RECOMMENDATIONS

Entity	Recommendations
City of Ojai	<ul style="list-style-type: none">• Transit staff should work with the Finance department to ensure State Controller Reports are submitted prior to the established deadline• Transit staff should work with the Finance department to ensure the TDA definition of FTE is used for reporting to the State Controller.• The City needs to document increases to its transit operating budget greater than 15%• Transit staff should work with the Finance department to ensure all financial data is reported correctly within the State Controller Report• The City and/or VCTC should work with the TDA fiscal auditor to ensure the farebox recovery ratio is calculated correctly• Transit staff must more accurately document performance data internally to ensure transparency and traceability of the sources used in external reporting.

THANK YOU

