Appendix E-SAMPLE SACOG AUDIT PREP LIST

SACRAMENTO AREA COUNCIL OF GOVERNMENTS

STATE TRANSIT ASSISTANCE FUND AND
SACRAMENTO, YOLO, YUBA AND SUTTER COUNTY
LOCAL TRANSPORTATION FUNDS

ADVANCE PREPARATION PACKAGE

June 30, 202x

All items are as of June 30, each year, unless noted otherwise.

Items to be uploaded to Richardson & Company's secure audit portal as soon as possible.

1. Balance Sheet and Income Statement for the STA Fund from the general ledger system.
    a. #1 – BSGR AP Aging 063021 Account 20100
    b. #1 – BSTA AP Aging 062021 Account 20100
    c. #1 – BS Backup for Account Number 20120 Unclaimed Amounts
    d. #1 – All LTF AP Aging 0620xx

2. STA/SGR Cost Transactions Report
3. STA/SGR Detailed Trial Balance

Items to be uploaded on the auditor's secure portal before auditor's begin fieldwork.

<u>General</u>

4. Copies of resolutions affecting TDA monies from September 202x to current.

5. Management Representation letter (format to be provided on last day of fieldwork).

6. Attorney Letter request (Incorporate with request letter sent for SACOG's auditors. Please indicate in the letter that the attorney should send their letter directly to our office).

7. Copies of claims, resolutions, and allocation instructions for all claimants of STAF and LTF monies in Sacramento County, Yolo County, Yuba County and Sutter County. Please be sure they are final.

8. Binder of computer reports for the STAF.

    a. N/A

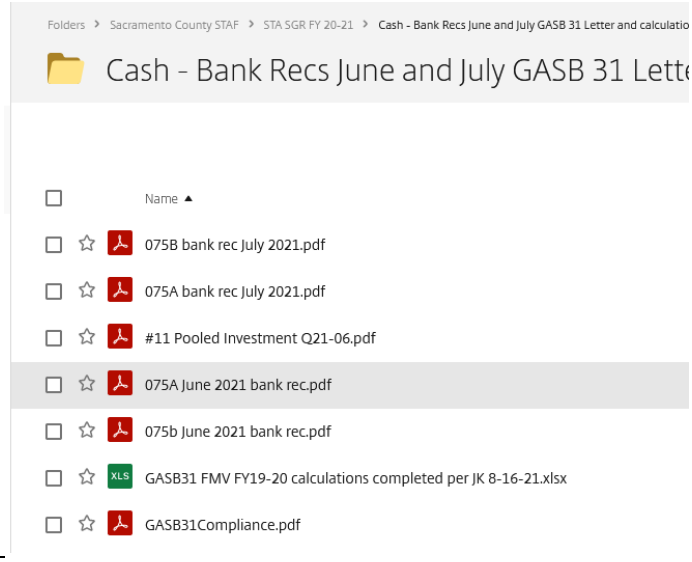
9. Please review the attached internal control memos, which briefly describe the significant processes of the State Transit Assistance Fund and the Local Transportation Funds, and make corrections, add further explanations, and update as necessary.

    a. #8 General – SacSTAF Internal Control Memo updated 063021.
    b. #8 Procedures for entering STA-SGR claims in Sparkrock.

10. Please provide subsequent GL detail from July 1, 202x through most recent data available. File names:

    a. #9 – SGR 070123 thru 090123

Cash: Have a Cash Folder in the portal. Here are all the files:



11. Cash reconciliation at June 30, including support for reconciling items, such as SACOG claim forms sent to the County Auditor's office to request payments be made that are not reflected in the County cash report as paid.

12. Sacramento County Pooled Investment Fund Monthly Review as of June 30 and report the County uses to convert the investment pool amortized cost to fair value.

Expenditures/Payables

13. Section 99313 and 99314 payment schedules for the four quarters of the fiscal year. (State Controller's office Remittance)

14. Section 99313 and 99314 State Controller's Office final allocation schedules for the fiscal year. (State Controller's Estimates)

15. Original and final Findings of Apportionment for the Sacramento, Yolo, Yuba, and Sutter County Local Transportation Fund for the year. (Available from the website)

16. Schedules of allocations and expenditures by PUC section for the Sacramento STAF, and the Sacramento, Yolo, Yuba, and Sutter LTF (formats for schedules attached).

17. 4-County Revenue summary for the LTF Fund (Quarterly Reports)

18. Vendor account detail for the year through June 30

Revenues/Receivables

19. State Controller's Office Payment notification letters and remittance advices for the 4th quarter of the year. (State Controller's office Remittance)
20. All – AR Aging 0630xx

Compliance

21. Performance audits on claimants issued during the year, if any. (as applicable)

22. Letter from Sacramento, Yolo, Yuba and Sutter County Auditor-Controller's Offices notifying SACOG of preliminary LTF estimates before February 1 of the preceding year. (County Estimates)

23. Copy of SACOG finalized TDA Guidelines (Available on the SACOG website)

24. Copy of quarterly reports for the Sacramento, Yolo, Yuba, and Sutter County LTF submitted to SACOG by the Auditor Controller's offices. (Counties Quarterly Reports-sub)

25. Summary of unmet transit needs findings by jurisdiction and evidence (letter or email) that findings were filed with the state. (Unmet Needs Files)

26. Copy of the current Fiscal Year signed submission of the Transportation Planning Agencies Financial Transaction and Compensation Report to the State Controller's Office or prior year submission if current year is not submitted.

    a. A folder Created # 23 FY Financial Trans and Compensation Report to SCO
        i. #23 – SCO Confirmation

ii. #23 – Compensation Report Loretta Approval email
iii. #23 – Financial Transaction – Cover Page

Risk Assessment

27. SACOG general/strategic plan or similar document used to plan operations of SACOG.
    a. #1 Final SACOG FY 2022-23 OWP
    b. #2 2022 Work Plan
    c. #2 Work plan attachment

28. Example financial reports provided to management and the Board.
    a. Budget vs Actual Summary All Projects
    b. SACOG CAFR FY 20-21 &21-22
    c. Staff Report – Annual Financial Report
    d. Staff Report – Year End Financial
    e. Summary of Revenues and Expenditures Rev2
    f. Year-end Financial Report 9-25-20

29. SACOG risk assessment or other documentation of management's assessment of business risks and internal control related risks to which SACOG is subject and how they are addressed.
    a. REAP Strategic Plan

30. Budget for the fiscal year.

31. Conflict of Interest Code and Anti-Fraud Policy.

32. Month end and year end closing checklist.

    a. #29 Month-end Year-end check list

PTMISEA, LCTOP and FTA

33. Summary of PTMISEA, LCTOP and FTA approved allocations and payments to claimants during the fiscal year and any approved but unpaid allocations.

State of Good Repair

34. State of Good Repair allocations, receipts, letters from State detailing expected allocations, final

expenditure plan and information on allocations made. (Annual Findings, claims, payments: invoices and supporting documentation)