

Submitted to:

The Stanislaus Council of Governments Policy Board

For the period July 1, 2000 to June 30, 2003

Submitted by:

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Executive Summary

To the Policy Board of the Stanislaus Council of Governments

The purpose of this performance audit is to determine whether the City of Waterford Transit System is in compliance with laws and regulations which could significantly affect the acquisition, management and utilization of its' resources (economy and efficiency) and to determine whether programs are being carried out in conformity with standards set for public transit operators by the Regional Transportation Plan (program results).

The audit is conducted in accordance with the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the Comptroller General of the United States, the requirements of California Public Utilities Code Section 99246 which requires a triennial performance audit, and the "Performance Audit Guidebook for Transit Operators and Regional Transportation Entities", January 1998 edition issued by the State of California. This audit covers the fiscal years ending June 30, 2001, 2002 and 2003.

The objective of the economy and efficiency portion of the audit is to consider whether, in carrying out its responsibilities, the City of Waterford Transit System is giving due consideration to the relationship between cost and resource usage and the level of service provided. The objective of the program results portion is to consider whether the programs or activities are meeting established objectives, the adequacy of systems for measuring effectiveness and to identify factors inhibiting satisfactory performance.

The following is a summary of our findings and recommendations.

Findings and Recommendations

- Overall, we have concluded the level of effort to provide transit services to the Waterford community is satisfactory. We noted the staff responsible for transit has several areas of responsibility. This is common to most small cities. Our impression is the staff is energetic and committed to providing quality transit services to the community of Waterford.
- We noted the City of Waterford did not comply with Public Utilities Code Division 10, Part 11, Chapter 4, Article 1, Section 99245 for the year ended June 30, 2001. This section states the operator must submit its annual fiscal and compliance audits to the RTPE and the State Controller within 180 days following the end of the fiscal year, or has received the appropriate 90-day extension.

City of Waterford Transit System

- We noted the City of Waterford did not reconcile farebox collections to the driver's daily logs. An undefined reasonableness standard is used to assess completeness of collections from drivers. While the amounts are not material, we believe reconciliation should be made to determine if farebox collections agree to the daily log.
- We noted drivers have direct access to fareboxes.
- We noted that operating costs increased 83.06% during the current three-year period.
- We noted the City of Waterford for the year ending June 30, 2003 did not comply with Public Utilities Code Division 10, Part 11, Chapter 4, Article 1, Section 99268.4 requiring paratransit services to maintain a 10% farebox recovery ratio.

Recommendations

- The City of Waterford should continue to work towards improving the timeliness of submission of its fiscal and compliance audits to the Stanislaus Council of Governments (the RTPE) and the State Controller's Office.
- The City of Waterford should institute procedures for reconciling farebox collections to the drivers' daily log.
- The City of Waterford should eliminate the driver's ability to access the farebox. There are various farebox products available that would satisfy this recommendation.
- Due to the increased costs and reduction in ridership, the City of Waterford was unable to meet the farebox recovery requirement for the year ending June 30, 2003. We recommend the City of Waterford continue its discussions with the County of Stanislaus regarding the possible consolidation of the City of Waterford's transit system into the transit system operated by the County.

Introduction

Scope and Methodology

This report presents the findings and recommendations of the triennial performance audit for the City of Waterford Transit System for the three-year period ending June 30, 2003.

The scope of this performance audit will encompass the following areas:

- (1) an evaluation of the internal control to determine whether the controls are adequate and effective for purposes of processing transactions in compliance with the Transportation Development Act rules and regulations;
- (2) the prior performance audit recommendations and the City of Waterford Transit System's response to those recommendations;
- (3) a review of the significant performance indicators;
- (4) a detailed review of the transit operator's functions through an evaluation of:
 - administration,
 - service planning,
 - scheduling, operations, and dispatch,
 - personnel management
 - marketing
 - maintenance
- (5) findings and recommendations.

Our audit methodology will include, but not be limited to, review of relevant operating and financial data; review of relevant planning and management documents prepared during the audit period; and verification of data sources. We will make an assessment of the system of internal control and review the City of Waterford Transit System's compliance with the Transportation Development Act. We will conduct interviews with appropriate management personnel including the transit manager, the city administrator, and the StanCOG staff.

The City of Waterford Transit System

The City of Waterford operates a general public, demand-responsive Dial-A-Ride (DAR) service within the City of Waterford and the unincorporated area in general proximity of the City. The City of Waterford Transit System covers an area of approximately 26 square miles and serves a population of 9,000 people. The City manages its own operations; it also owns and maintains the single vehicle used to provide transportation. The service operates from 9:00 a.m. to 3:00 p.m. Monday through Friday. The vehicle is handicapped accessible.

The fare structure is as follows:

Regular	\$1.00
Senior/Handicapped	\$0.50
Bus Cards (13 rides)	\$12.00
Transfer to START or ROTA	\$0.25
Children under 4	Free*

*one free child fare is allowed for each general fare paid/children under 9 years old must be accompanied by someone 16 years or older.

Audit Results

Internal Control and Compliance

An assessment of internal control is required to provide reasonable assurance that program goals and objectives are met; ensure that resources are adequately safeguarded and efficiently used; ensure that reliable data are obtained, maintained, and fairly disclosed in reports; and ensure that laws and regulations pertaining to the Transportation Development Act are complied with by the transit operator.

We reviewed the City of Waterford Transit System's internal control over financial reporting. Our consideration of the internal control over financial reporting and data collection and summarization would not necessarily disclose all matters that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements or data collection and summarization may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and data collection and summarization that we consider to be material weaknesses.

In our discussions with management, we noted that drivers have access to the fareboxes. We believe this is a weakness in the system of internal control. Drivers who have the responsibility of recording passengers on the driver log should not also have access to the farebox. See current year findings and recommendations.

City of Waterford Transit System

Compliance with the Transportation Development Act

The Transportation Development Act contains twelve compliance requirements for transit operators. The chart that follows summarizes the City of Waterford Transit System's compliance with those requirements:

Table I
Operator's Compliance With TDA Regulations

Operator Compliance Requirements	Reference	Operator Compliance Effort
The transit operator submitted annual reports to the RTPE based upon the Uniform System of Accounts and Records established by the State Controller.	PUC Section 99243	City of Waterford Transit System has submitted the Annual Report of Financial Transaction of Transit Operators in conformance with this requirement.
The operator has submitted annual fiscal and compliance audits to its RTPE and to the State Controller within 180 days following the end of the fiscal year, or has received the appropriate 90 day extension	PUC Section 99245	The City of Waterford did not comply with this requirement for fiscal years ending June 30, 2001. The City of Waterford complied with this requirement for fiscal years ending June 30, 2002 and 2003.
The CHP has, within the 13 months prior to each TDA claim submitted by an operator, certified the operator's compliance with Vehicle Code Section 1808.1 following the CHP inspection of the operator's terminal.	PUC Section 99251	The City of Waterford is not required to conform to this requirement.
The operator's claim for TDA funds is submitted in compliance with rules and regulations adopted by the RTPE for such claims.	PUC Section 99261	The City of Waterford Transit System's annual claim for Local Transportation Funds is submitted in compliance with rules and regulations adopted by StanCOG.
The operator does not routinely staff with two or more persons public transportation vehicles designed to be operated by one person.	PUC Section 99264	The City of Waterford is in compliance with this requirement.
The operator's operating budget has not increased by more than 15% over the preceding year, nor is there a substantial increase or decrease in the scope of operations or capital budget provisions for major new fixed facilities unless the operator has reasonably supported and substantiated the changes.	PUC Section 99266	The City of Waterford complied with this requirement.
Operator funding provided through the Transportation Development Act make up no more than 50% of operating, maintenance, capital and debt service requirements after federal grants have been deducted, if applicable.	PUC Section 99268	The City of Waterford Transit System is subject to PUC Section 99268.2. This section allows additional funds to be allocated if 10% fare revenue over operating cost ratio is maintained.

City of Waterford Transit System

Table I
Operator's Compliance With TDA Regulations
(continued)

Operator Compliance Requirements	Reference	Operator Compliance Effort
If the operator serves an urbanized area, it has maintained fare revenue to operating cost at least equal to 20% unless it is in a county with a population of less than 500,000, in which case it must maintain a ratio of fare revenues to operating cost of at least 15%, if so determined by the RTPE.	PUC Sections 99268.2 99268.3 99268.12	The City of Waterford Transit System does not serve an urbanized area.
If the operator serves a rural area, it has maintained a ratio of fare revenues to operating costs of at least 10%.	PUC Section 99268.2 99268.4 99268.5	The City of Waterford complied with this requirement for the fiscal years ending June 30, 2001 and 2002. The City of Waterford did not comply with the requirement for the fiscal year ending June 30, 2003.
The current cost of the operator's retirement system is fully funded with respect to the officers and employees of its public transportation system, or the operator is implementing a plan approved by the RTPE which will fully fund the retirement system within 40 years.	PUC Section 99271	The two drivers are part-time and are not eligible for retirement benefits. The City of Waterford's retirement system is fully funded for the transit administrators.
If the operator receives state transit assistance funds, the operator is not precluded by contract from employing part-time drivers or from contracting with common carriers.	PUC Section 99314.5(c)	The City of Waterford Transit System does not receive State Transit Assistance funds.
If the operator receives state transit assistance funds, the operator makes full use of funds available to it under the Urban Mass Transportation Act of 1964 before TDA claims are granted.	California Code of Regulations Section 6754 (a) (3)	The City of Waterford Transit System does not receive State Transit Assistance funds.

Response to Previous Performance Audit Recommendations

The previous performance audit covered the fiscal years ending June 30, 1998-2000. That audit contained two recommendations for improvement in the performance of the City of Waterford Transit System. We have listed those recommendations and the City of Waterford Transit System's response to those recommendations below:

Recommendation:

- **The City of Waterford should continue to work towards improving the timeliness of submission of its fiscal and compliance audits to the Stanislaus Council of Governments (the RTPE) and the State Controller's Office.**

The audit of the City of Waterford was submitted past the deadlines imposed by the Transportation Development Act for the years ending June 30, 1998, 1999, and 2000.

Current status:

- The City of Waterford submitted fiscal audits for June 30, 2002 and 2003 in compliance with the guidelines established by PUC section 99245. The June 30, 2001 audit was submitted after the date specified by the section resulting in a compliance exception for that year. See current year findings and recommendations.

Recommendation:

- **The City of Waterford should institute procedures for reconciling all fare tickets sold to fares collected and deposited on a weekly basis.**

Fares collected were reconciled with tickets sold by the drivers on a monthly basis. Tickets sold at City Hall were reconciled on an annual basis.

Current status:

- The City of Waterford currently analyzes fares collected with tickets sold by applying a reasonableness standard. In our opinion, this does not adequately address the prior recommendation. See current year findings and recommendations.

Verification of Performance Indicators

The Public Utilities Code in Division 10, Part 11, Chapter 4, Article 1, Section 99246 (d) requires that operators receiving Transportation Development Act funds shall report certain financial and operating information as contained in the following performance indicators:

- Operator's operating cost per passenger
- Operator's operating cost per vehicle service hour
- Passengers per vehicle service hour
- Passengers per vehicle service mile
- Vehicle service hours per employee

The terms above are defined in Section 99247 as follows:

- *Operating costs* means all costs in the operating expense object classes exclusive of the depreciation, amortization, direct costs of providing charter services, and vehicle lease costs. Operating costs were not independently verified as part of this audit. Operating costs from audited financial statements were used. We reviewed the audited financial statements for consistency and compared the amounts to the State Controller reports.
- *Passengers* means the number of boarding passengers, whether revenue producing or not, carried by the public transportation system.
- *Vehicle Service Hours* means the total number of hours that each transit vehicle is in revenue service, including layover time.
- *Vehicle Service Miles* means the total number of miles that each transit vehicle is in revenue service.
- *Transit vehicle* means a vehicle which is used for public transportation services funded, in whole or in part, under this chapter.
- *Employee* means number of employees employed in connection with the public transportation system, based on the assumption that 2,000 person-hours of work in one year constitute one employee. The count of employees shall also include those individuals employed by the operator which provide services to the agency of the operator responsible for the operation of the public transportation system even though not employed in that agency.

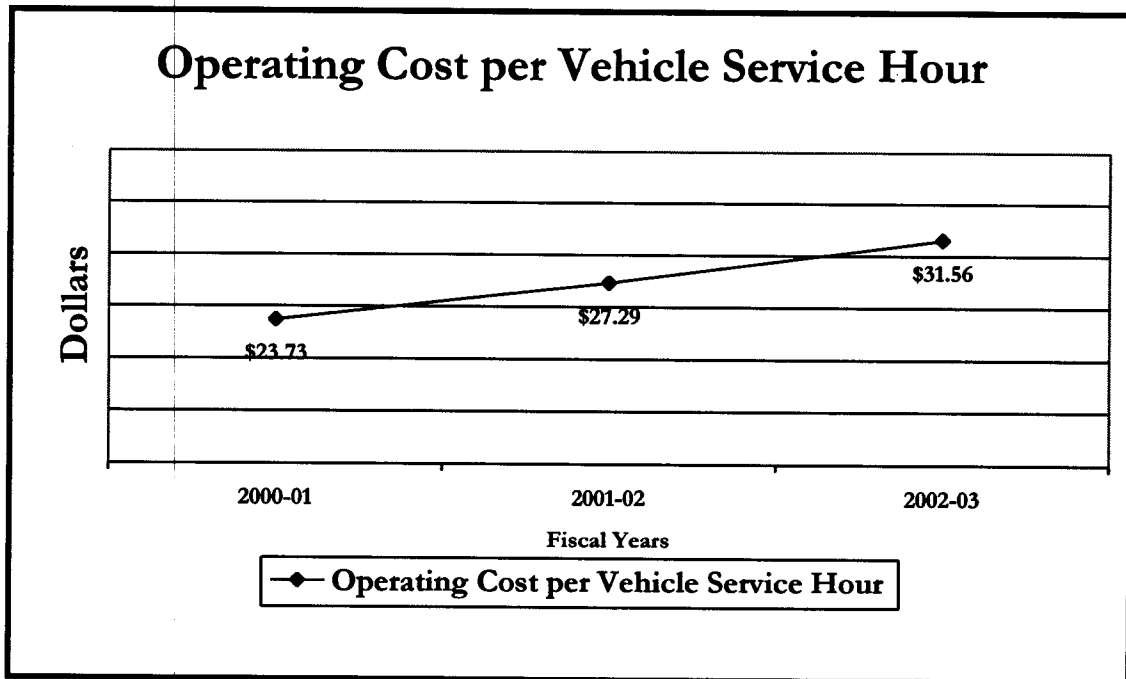
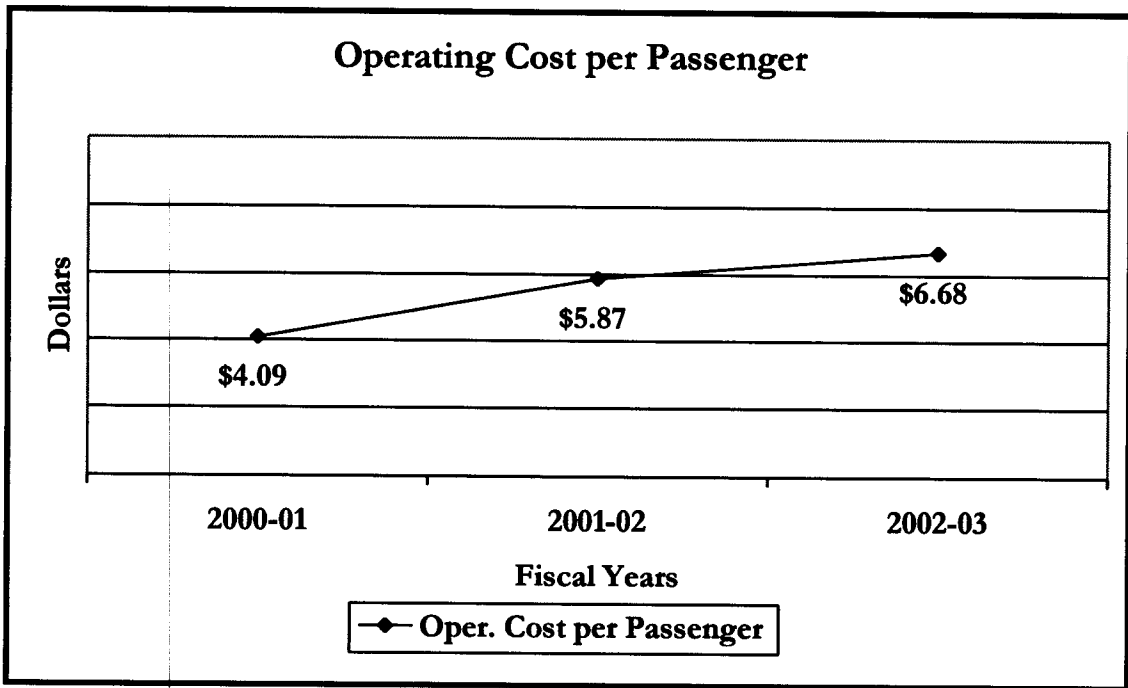
In addition to the required indicators, we also verified the following:

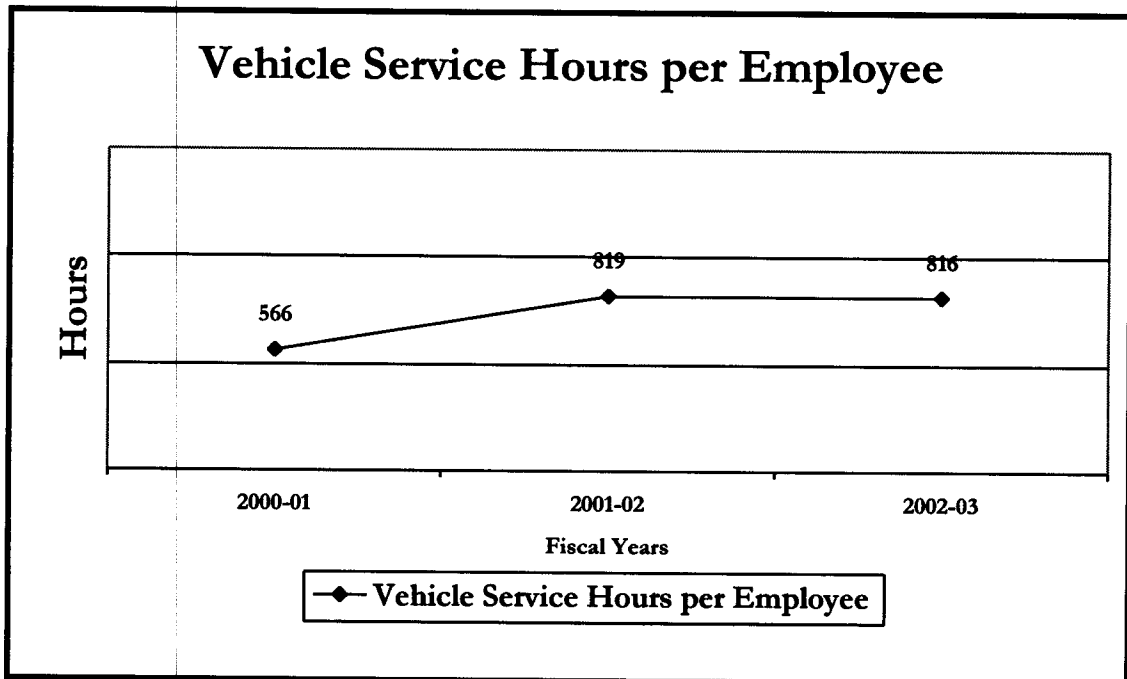
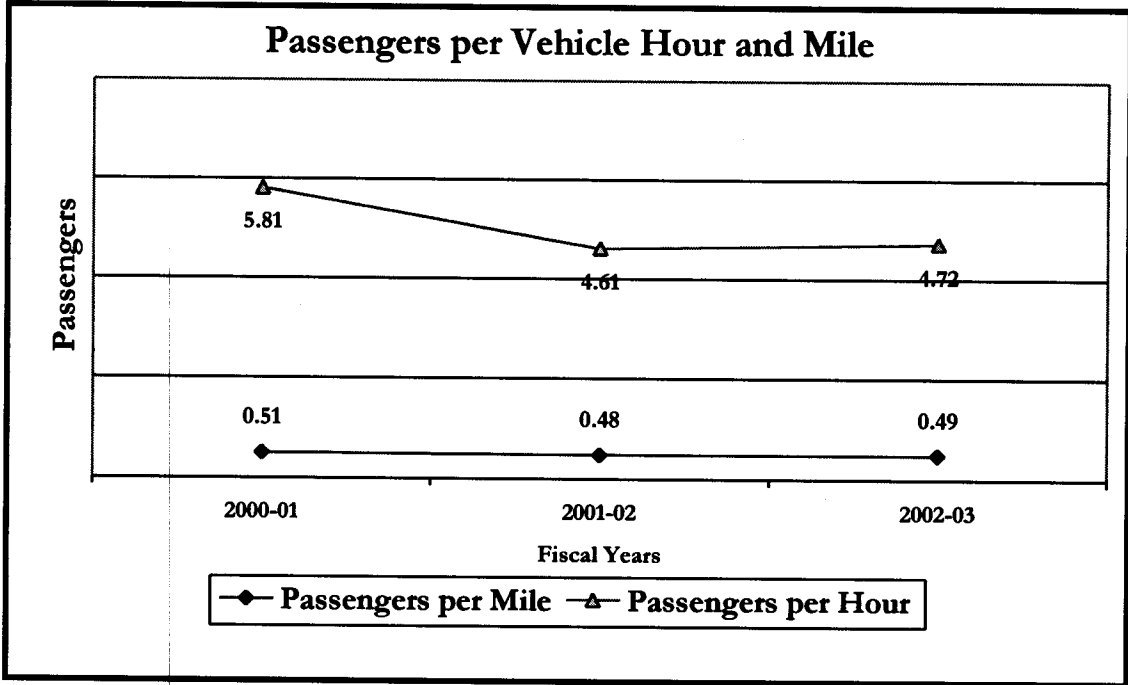
- Farebox recovery ratio

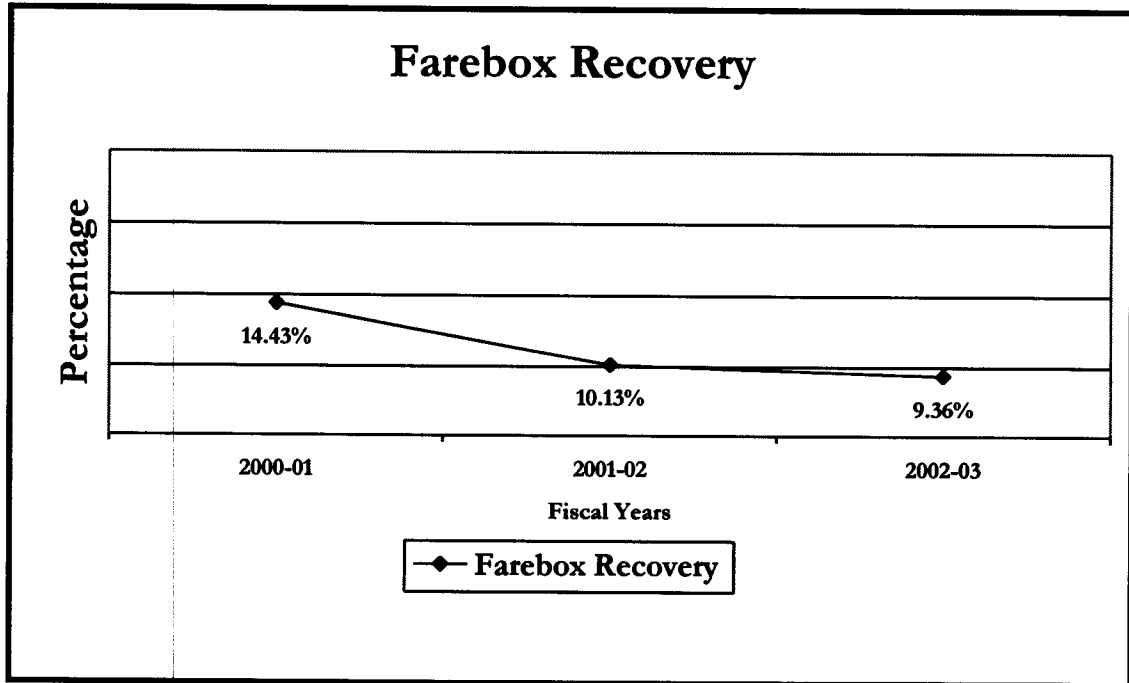
**TDA Required Performance Measures and Indicators
City of Waterford Transit System - DAR**

PERFORMANCE MEASURES				
	FY 2000-01	FY 2001-02	FY 2002-03	
Operating Cost*	\$ 40,278	\$ 44,313	\$ 51,471	
Passengers	9,857	7,554	7,702	
Vehicle Service Hours	1,697	1,637	1,631	
Vehicle Service Miles	19,340	15,816	15,660	
Employees (full-time equivalent)	3	2	2	
Fares	\$ 5,812	\$ 4,491	\$ 4,817	
PERFORMANCE INDICATORS				
	FY 2000-01	FY 2001-02	FY 2002-03	
Operating Cost per Passenger	\$ 4.09	\$ 5.87	\$ 6.68	
Operating Cost per Hour	\$ 23.73	\$ 27.07	\$ 31.56	
Passengers per Mile	0.51	0.48	0.49	
Passengers per Hour	5.81	4.61	4.72	
Hours per Employee	566	819	816	
Fare Recovery	14.43%	10.13%	9.36%	

**Graphical Interpretations of TDA Required
Performance Measures and Indicators
City of Waterford Transit System - DAR**







Our analysis of the performance data and indicators is as follows:

- Farebox recovery averaged 11.31% for the fiscal years ending June 30, 2001, 2002, and 2003. This compares to an average farebox recovery of 18.47% for the fiscal years ending June 30, 1998, 1999, and 2000. The system did not comply with the 10% recovery required by PUC section 99268.4 for the year ended June 30, 2003. Fares have not kept pace with operating expenses. Stanislaus County's StaRT offered a new service between Waterford and Modesto beginning July 2000. This service, while improving public transportation to the region, has negatively impacted fare revenues for the City of Waterford.
- The ratio of passengers per vehicle hour has declined 6.61% when compared to the three preceding years. Analysis indicates the decline in passengers corresponds to a service provided by the Waterford/Modesto runabout operated by the County of Stanislaus. Passengers per vehicle service mile and vehicle service hour has remained relatively stable.
- Operating costs have increased in the three year period by 83.06% over the previous three year period. Our audit indicated inclusion of allocated costs previously not accounted for in transit has driven the costs upward. The system is now accounting for

the transit manager's and dispatcher's time spent performing transit duties. This represents an improvement in accounting for all costs associated with transit.

- Vehicle service hours increased 4.53% over the previous three year period. This small increase coupled with the large increase in operating costs contributed to an operating cost per hour increase of 74.83% over the previous three year period.
- Vehicle service miles showed a 4.26% decline over the previous three year period.
- The system experienced a net passenger loss of 2.19% over the previous 3 period.

Detailed Review of Transit Operator's Functions

We reviewed the effectiveness and efficiency of the City of Waterford Transit System. The standards can be evaluated by focusing on the following key areas: administration, service planning, scheduling, dispatch and operations, personnel management, and maintenance.

Administration

Administration encompasses the business and support type services that are necessary for almost any organization to continue operating and performing its primary functions. This area includes budgeting and management information systems; financial and grants management; contract management; accounts payable; procurement; revenue collection and cash management; and planning and forecasting. Administrative strength in these areas enables the organization to effectively and efficiently attain the established standards.

The City of Waterford Transit System is managed by the Public Works Director with oversight from the City Administrator. The City of Waterford Transit System employs two part-time drivers. Dispatch is handled by clerks performing other duties at City Hall. No transit functions are contracted to outside parties.

The Public Works Director produces monthly reports that disclose the number and types of passengers served, total hours of operation, total miles traveled, total operating expenses incurred, and total farebox revenue collected. The information is used to calculate several of the required TDA performance indicators. The fares reported are those collected from fares sold on the vehicles. The fares reported were reviewed for reasonableness with the driver logs. Reconciliation to the log does not occur. We view this as a weakness in the system. See the Findings and Recommendations section for further discussion of this issue.

The area of Transportation Development Act administration is complex. We do not believe it is feasible for the Public Works Director, in addition to all of his other duties, to become an expert in TDA rules and regulations. Our discussions led us to the conclusion that a working knowledge of basic TDA rules and regulations has been attained. More importantly, the City Staff expressed satisfaction with the assistance provided by the Stanislaus Council of Governments' staff. Reliance on StanCog's technical assistance pertaining to TDA rules and regulations has been beneficial.

Service Planning

Service planning concerns the operator's plans for future transit needs, including short and long-term demand. Service planning includes activities relating to strategic planning, short range planning, evaluation of existing fixed routes, planning for and serving special transportation needs, public participation and surveys of riders and non-riders. Service

planning occurs in conjunction with the unmet needs process. Public input is continually sought through a formal public hearing process to determine unmet transit needs. The service to Empire is the result of the 1998-99 unmet transit needs process. In that process, it was found that transit between Waterford and Modesto should be improved. The improvement that was found reasonable to meet was for the Waterford Dial-A-Ride service to initiate a reserved transit service for the residents of the Waterford area. Effective July 2000, the Stanislaus Regional Transit system created a new service between Waterford and the City of Modesto. As discussed previously, the service appears to negatively affected ridership in the City of Waterford transit system.

The reduction in ridership coupled with a more complete accounting for costs associated with transit impacted the system's ability to meet required farebox ratios. Management is aware of the need to address the situation and is currently conducting discussions with the County of Stanislaus regarding the consolidation of the City of Waterford's transit system into the County's transit system.

Scheduling, Dispatch And Operations

The City of Waterford Dial-A-Ride service operates Monday through Friday, 9:00 a.m. to 3:00 p.m. Riders are encouraged to reserve their transportation by telephone at least 30 minutes in advance.

Personnel Management

The City of Waterford employs 2 part-time drivers. Our discussions with management indicate low turnover. The Public Works Director supervises the drivers daily. On-board training methods are employed to train drivers. The drivers do not qualify for vacation, health, or retirement benefits. Given the level of service required for the community, this area appears appropriately staffed and managed.

Maintenance

Maintenance consists of the maintenance and repair of the operator's vehicle. The sub-functions in this area include preventative maintenance; sufficiency of facility; vehicle condition; repair prioritization and scheduling; parts procurement and management; communications with dispatch, contracting out; and providing maintenance to other organizations.

The City of Waterford Department of Public Works provides vehicle maintenance to the Dial-A-Ride system. Our analysis of the audited operating costs shows a significant increase in maintenance and operations.

Findings and Recommendations

Findings

- Overall, we have concluded the level of effort to provide transit services to the Waterford community is satisfactory. We noted the staff responsible for transit has several areas of responsibility. This is common to most small cities. Our impression is the staff is energetic and committed to providing quality transit services to the community of Waterford.
- We noted the City of Waterford did not comply with Public Utilities Code Division 10, Part 11, Chapter 4, Article 1, Section 99245 for the year ended June 30, 2001. This section states the operator must submit its annual fiscal and compliance audits to the RTPe and the State Controller within 180 days following the end of the fiscal year, or has received the appropriate 90-day extension.
- We noted the City of Waterford did not reconcile farebox collections to the driver's daily logs. An undefined reasonableness standard is used to assess completeness of collections from drivers. While the amounts are not material, we believe a reconciliation should be made to determine if farebox collections agree to the daily log.
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Recommendations

- The City of Waterford should continue to work towards improving the timeliness of submission of its fiscal and compliance audits to the Stanislaus Council of Governments (the RTPe) and the State Controller's Office.
- The City of Waterford should institute procedures for reconciling farebox collections to the drivers' daily log.
- The City of Waterford should eliminate the driver's ability to access the farebox. There are various farebox products available that would satisfy this recommendation.

- Due to the increased costs and reduction in ridership, the City of Waterford was unable to meet the farebox recovery requirement for the year ending June 30, 2003. We recommend the City of Waterford continue its discussions with the County of Stanislaus regarding the possible consolidation of the City of Waterford's transit system into the transit system operated by the County.

We wish to thank the City of Waterford's staff for their cooperation throughout the audit process.

Kemper CPA Group LLP

Kemper CPA Group LLP
Certified Public Accountants and Consultants

May 24, 2004
Merced, California

INDIVIDUALS INTERVIEWED

Stanislaus Council of Governments

- Lark Downs, Senior Planner
- Robin Whitehead, Budget and Grants Coordinator
- Chip Sellers, Associate Planner
- Gary Dickson, Executive Director

City of Ceres Transit System

- Joe Hollstein, Director of Public Works
- Kay Dunkel, Administrative Assistant
- Carol Cordeiro, Project Manager, Storer Transit Systems
- Rosa Garcia, Operations Manager, Storer Transit Systems

City of Modesto Transit System

- Terry Easley, Transit Planner
- Carol Cordeiro, Project Manager, Storer Transit Systems, Modesto Dial-A-Ride
- Rosa Garcia, Operations Manager, Storer Transit Systems
- Velda Lowe, Operations Manager, MV Transportation, Inc.

Riverbank-Oakdale Transit Authority

- Kathleen Acosta, Local Transit Contact
- Georgenia Bettencourt, ROTA Division Manager, MV Transportation, Inc.
- Paul Gaylor, MV Transportation, Inc.

Stanislaus Regional Transit System

- Brad Christian, Transit Manager
- Annette Borelli, Staff Services Coordinator
- Carol Cordeiro, Project Manager, Storer Transit Systems
- Rosa Garcia, Operations Manager, Storer Transit Systems

City of Turlock Transit System

- Roger Fall, Transit/Traffic Supervisor
- Scott Medeiros, Senior Engineering Technician
- Seth Oaks, Engineering Technician
- Marie Lorenzi, Senior Accountant
- Gracie Gallardo, Project Manager, Laidlaw Transit Services, Inc.

City of Waterford Transit System

- Matthew Erickson, Public Works Supervisor
- Charles Deschenes, City Administrator
- Barbara Dunning, Accountant

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- *Transit Operator Timetables and Schedules.*

