

Attachment 2

Administrative Tasks for the Local Transportation Sales Tax Expenditure Plan

- Auditor-Controller tasks – establish and maintain sales tax measure fund, receive from the Board of Equalization and allocate funds, fund reporting, projections – SCCRTC reviews reports and projections and approves payment to Auditor-Controller
- Annual financial audit of funds by independent accounting firm – contracted by the SCCRTC – results reviewed by Auditor-Controller, SCCRTC and Independent Audit Committee
- SCCRTC staffing of Independent Audit Committee
- Annual Progress Report on delivery of the Expenditure Plan – project delivery and financial information by project/project type, data charts and maps, as appropriate, generated by Auditor-Controller and every entity receiving sales tax measure funds, compiled and distributed by SCCRTC, potentially with consultant assistance. This is an important document for participating entities and the public to review progress on the Expenditure Plan
- SCCRTC review of the Annual Progress Report and Audits, with Public Hearings as appropriate
- SCCRTC public information – post audits and progress reports on website, include in newspapers
- SCCRTC programming and administration of fund categories it allocates
- SCCRTC adoption and implementation of policies and procedures for the Expenditure Plan as a whole
- SCCRTC prepares a review of the Expenditure Plan every ten years and could then or at other times initiate and process amendments to the Expenditure Plan, seeking approval from the Board of Supervisors and city councils (as called for in Section XIV of the Draft Ordinance for the Expenditure Plan)
- SCCRTC and Highway Construction Authority could work with other fund recipients to modify annual allocations as long as overall Expenditure Plan allocation levels are met (sections 2B and 2C of the draft Expenditure Plan)
- SCCRTC could work with the Auditor-Controller to bond for its project categories in the Expenditure Plan

For a summary of administrative tasks, see Section 4H of the draft Expenditure Plan.