

FINAL REPORT

**FISCAL YEAR 2021
COVID-19 RELIEF ECHO DRAWDOWN REVIEW**

of

**Ventura County Transportation Commission
VCTC
Camarillo, CA
Recipient ID Number: 5579**

Performed for:

**U.S. DEPARTMENT OF TRANSPORTATION
FEDERAL TRANSIT ADMINISTRATION
REGION 9**

Prepared By:

Calyptus Consulting Group, Inc.

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I. Review Background and Process

1. Background

On March 13, 2020, the President of the United States declared a National Emergency due to the COVID-19 outbreak. The funding provided through the Coronavirus Aid, Relief, and Economic Security (CARES) Act; the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); and the American Rescue Plan (ARP) allowed for changes in how recipients use the Federal Transit Administration (FTA) funds. The most significant of these changes has been allowing all recipients, regardless of size or urbanized area population, to charge operating expenses to the FTA grants at 100 percent federal share.

Because of the amount of the FTA funding and the flexibilities provided to support transit systems through COVID-19, the FTA is performing supplemental oversight of funds drawn down from the Electronic Clearing House Operation System (ECHO). The FTA's ECHO Drawdown Review focuses only on CARES, CRRSAA, and ARP funds.

This report documents the FTA COVID-19 Relief ECHO Drawdown Review of the Ventura County Transportation Commission (VCTC) of Camarillo, California. The review was performed by Calyptus Consulting Group, Inc. (the Reviewer).

2. Process

The COVID-19 Relief ECHO Drawdown Review process includes an ECHO Information Request, documentation review, and recipient interview. The review period is from January 20, 2020, the date from which operating expenses were eligible under COVID-19 Relief funds, to the date of the review. An ECHO Information Request was sent to VCTC on August 27, 2021 indicating a review would be conducted during Fiscal Year 2021. Requested drawdown documentation was sent to the Reviewer electronically.

The Reviewer evaluated how VCTC has used CARES, CRRSAA, and ARP operating assistance funding through the review of a sample of three (3) ECHO drawdowns. Upon completion of the review, the FTA and the Reviewer provided a summary of the review to VCTC.

II. Results of the Review

Basic Requirement: The recipient must calculate operating assistance drawdowns correctly, including: charging only eligible and allowable costs to the award, calculating the correct federal share; documenting proper segregation of duties; and ensuring timely disbursement of funds.

During this review, no issues were found. The following table summarizes the ECHO drawdowns reviewed. The completed ECHO Review Tool spreadsheet is included as an appendix to this report.

Award Number	Financial Purpose Code	Transaction Date	Drawdown Amount	Issue
CA-2020-120	Operating	23-Mar-21	\$527,150	• No issues
CA-2020-120	Operating	18-Dec-20	\$969,323	• No issues
CA-2020-120	Operating	6-Nov-20	\$1,046,760	• No issues

III. Summary of Issues

Issue Number	Issue Description	Recommendation	Status
NA	NA	NA	NA

IV. Review Participants

Name	Title	Phone Number	E-mail Address
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<i>Calyptus Consulting Group, Inc.</i>			
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V. Appendix

Refer to the ECHO Review Tool spreadsheet for details of each drawdown reviewed.