

Ventura County Transportation Commission

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

June 5, 2026



Background

- 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



Audit Process

- Data collection
- Initial compliance review
- Site visit/interviews
- Verification of performance indicators (operators)
- Regional goal-setting (RTPA)
- Functional review
- Draft report
- Final report

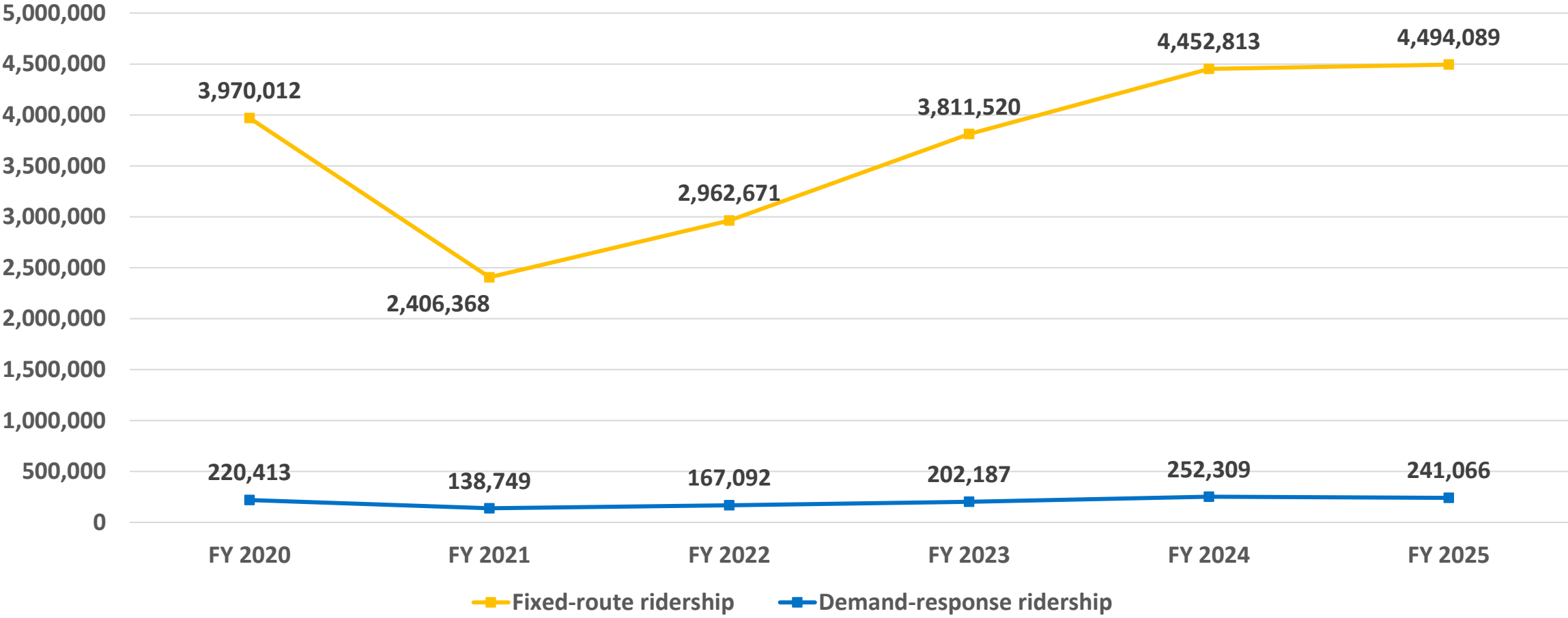


Conditions Impacting the Audit Period

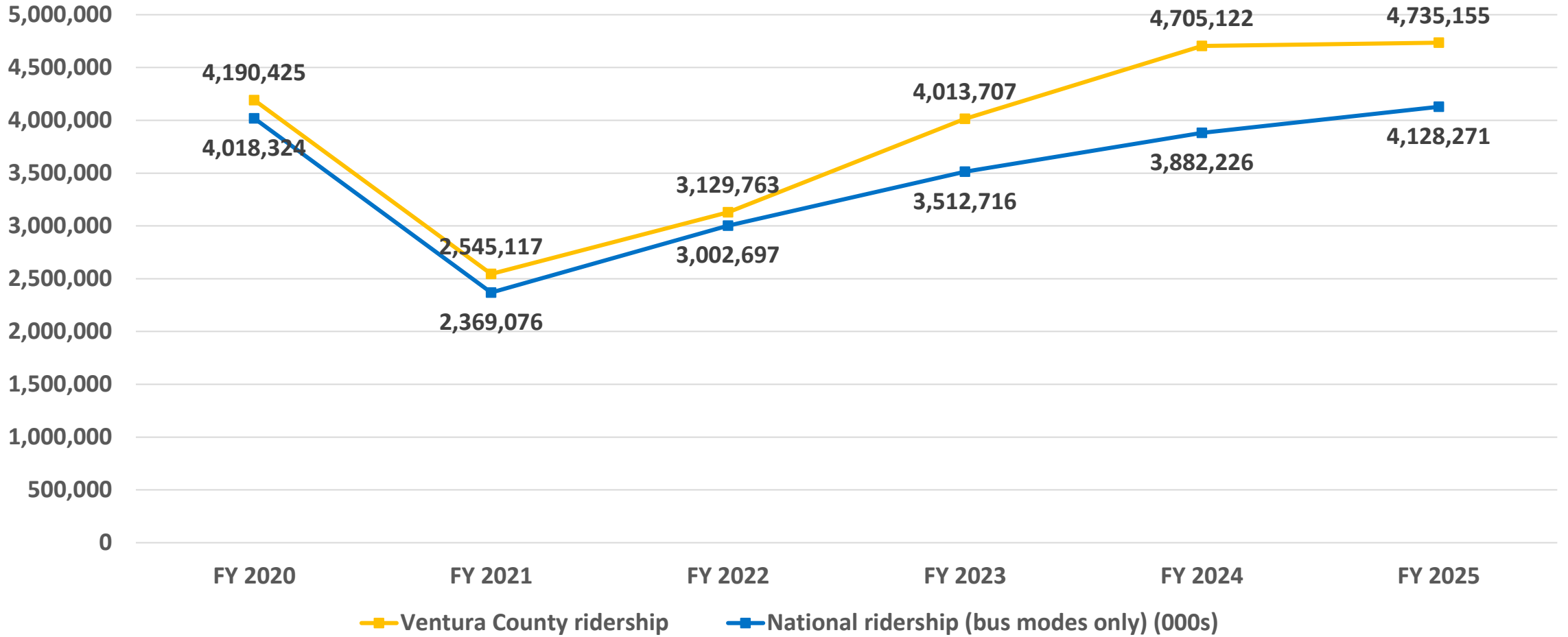
- AB 149 – extended relief measures of AB 90 through FY 2023 and identified additional revenues and cost exclusions that could be used for calculating the farebox recovery ratio and in the State Transit Assistance (STA) efficiency tests.
- SB 125 – extended relief measures of AB 90 and AB 149 through 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.



Ridership Trends in Ventura County



Ventura County vs. National Ridership Trends



Findings and Recommendations

Entity	Findings	Recommendations
City of Camarillo	<ul style="list-style-type: none">• None	<ul style="list-style-type: none">• Consider providing training for Dial-A-Ride users on how to make reservations and payment using the RideCo app.• Continue to work with VCTC and Umo to ensure the VCbuspass readers are operational and the City is receiving all applicable fare revenues.
City of Moorpark	<ul style="list-style-type: none">• State Controller Reports for FY 2022/23 and FY 2023/24 were submitted after the established deadline. The FY 2024/25 report was submitted on time.	<ul style="list-style-type: none">• Consider adding a dedicated city-wide grants position (such as a grants manager or grants analyst) that could also support transit grants.• Work with VCTC to implement the recommendations of the County-wide Short Range Transit Plan in a manner that both effectively addresses the mobility needs within Moorpark and ensures connectivity with the region as a whole.

Findings and Recommendations

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City of Ojai	<ul style="list-style-type: none"> • The State Controller Report (Transit Operator Financial Transactions Report) was submitted two weeks late in FY 2022/23, 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 for reporting to the State Controller could not be confirmed for any year of the audit period. • The City did not provide justification for increases greater than 15 percent in its Transit operating budget for any year of the audit period. • LTF revenues were not reported correctly on the State Controller Report (Transit Operator Financial Transactions Report). In addition, no federal funds were reported on the State Controller Report. Without this data reported correctly, we could not verify whether the City was eligible to receive all of the TDA funding it received. 	<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 Full-time Equivalent (FTE) Employee is being used for reporting to the State Controller. • The City needs to document increases to its transit operating budget greater than 15 percent as part of its TDA claim. • 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.

Findings and Recommendations

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City of Simi Valley	<ul style="list-style-type: none">• None	<ul style="list-style-type: none">• The City should continue its efforts to fully staff its driver workforce.
City of Thousand Oaks	<ul style="list-style-type: none">• None	<ul style="list-style-type: none">• None
County of Ventura	<ul style="list-style-type: none">• 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 eligibility.• The County should explore its options regarding transition to zero-emissions vehicles.
East County Transit Alliance (ECTA)	<ul style="list-style-type: none">• None	<ul style="list-style-type: none">• None
Gold Coast Transit District	<ul style="list-style-type: none">• None	<ul style="list-style-type: none">• Continue to work with the GCTD Board to identify an alternative zero-emission vehicle transition plan.

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Valley Express	<ul style="list-style-type: none">• None	<ul style="list-style-type: none">• Continue efforts regarding plans for the zero-emission vehicle transition since the current leased facility cannot accommodate the future transition.
VCTC Intercity Bus	<ul style="list-style-type: none">• None	<ul style="list-style-type: none">• Continue to work with the operations contractor so that the workforce is fully and sufficiently staffed.
Ventura County Transportation Commission (RTPA)	<ul style="list-style-type: none">• None	<ul style="list-style-type: none">• Submit a formal letter to Caltrans accompanying the RTPA audit and certifying completion of the operator audits, and ensure that letter is maintained for the next Triennial Performance Audit.



THANK YOU