

1. Has there been any turnover in management from FY2018 to FY2025?

- a. Yes. The previous Executive Director retired at the end of 2024 and was succeeded by the current Executive Director in January 2025. The former Executive Director continues to support the organization as a retired annuitant.*

2. Has there been any turnover in accounting staff from FY2018 to FY2025?

- a. Yes. The Senior Administrative Analyst responsible for financial reporting retired at the end of 2024, and a replacement has since been appointed.*

3. What accounting software do you use? Any plans for change?

- a. Internally, One Solution. However, the chosen consultant will use Quickbooks.*

4. How many journal entries were proposed by the auditor in the most recent audit (FY2017-18)?

- a. Based on the FY2017–18 audit of the Tuolumne County Transportation Council, no auditor-proposed journal entries were disclosed or identified in the audit report. The audit resulted in an unmodified opinion with no material weaknesses or significant deficiencies reported in internal control over financial reporting. Therefore, there is no indication that the auditor proposed any adjusting journal entries during the audit process.*

5. Are any management letter comments outstanding from the most recent audit (FY2017-18)?

- a. TCTC is not currently aware of any outstanding management letter comments from FY2017-18.*

6. May we receive a copy of FY2017-18 audit reports and management letter?

- a. Yes, TCTC has copies of the FY2017–18 audit reports and management letter. Please view the “Attachments” link below the “Questions and Responses” Link.*

7. How many major programs are subject to a Single Audit?

- a. TCTC, as a sub-recipient under the County of Tuolumne, is included in the County’s Single Audit, which are currently two years delinquent. The FY2022 report is the most recent completed. Based on that report, Highway Planning and Construction (ALN 20.205) was one of three major federal programs audited and is directly relevant to TCTC’s federally funded transportation projects. Final confirmation of specific TCTC projects will occur during audit planning with the selected firm. A copy of the most recent Single Audit can be found here, <https://www.tuolumnecounty.ca.gov/154/Financial-Data>*

8. Any known or suspected fraud?

- a. No known or suspected incidents of fraud have been identified within the organization.*

9. When will the books be ready for the audit?

- a. TCTC is actively working with a contracted accountant to bring financial records up to date. While we anticipate having the records for the most delinquent fiscal year ready by the time an audit firm is selected and under contract, the availability of records for subsequent years will depend on the progress of this ongoing effort. Each fiscal year's records will be provided to the auditor as soon as they are completed.*

10. Are financial records available electronically from FY2018 to FY2025?

- a. Yes. All financial records from FY2018 to FY2025 are maintained electronically and will be readily accessible.*

11. Is remote auditing acceptable?

- a. TCTC is open to discussing remote auditing solutions. Interested proposers should clearly outline their approach to remote audits in their proposal.*

12. Who prepares the financials?

- a. Financial statements for TCTC are prepared collaboratively. While departmental-level records are maintained by TCTC staff, including the Senior Administrative Analyst, a contracted CPA is currently assisting with preparing formal financial statements to bring delinquent audits up to date. Historically, the Tuolumne County Auditor's Office has not performed the audits directly, but has instead engaged external consultants to conduct the audit work.*

13. Were there any significant transactions (e.g., bond issuance, leases) from FY2018 to FY2025?

- a. Yes. There was a lease renewal completed in June 2024. Further details on significant transactions will be made available during the audit process.*

14. Significant changes to operations or funding sources?

- a. Yes. TCTC has undergone several noteworthy operational enhancements, including initiatives to transition to Zero Emission Bus (ZEB) technology by 2030 and implementation of the "Golden Years Transit" program. Additionally, new funding sources have been pursued, including grants from the Carbon Reduction Program, Area 12 Agency on Aging, and other state and federal grant opportunities.*

15. Significant construction or capital projects?

- a. Yes. Since 2018, TCTC and TCTA have advanced several notable capital and service implementation projects, including:
 - i. **Transit Center at the County's Law and Justice Facility:** Completed using PTMISEA and Federal Congestion Mitigation and Air Quality (CMAQ) funds.*
 - ii. **Purchase of transit buses:** Using CMAQ funding to support fleet upgrades.**

- iii. **Gold Rush Multi-Use Path (GRMUP):** A multi-phase project connecting Columbia, Sonora, and Jamestown. Phase 1 received Active Transportation Program (ATP) Cycle 6 funding. Phase 2 is funded through a Caltrans Sustainable Transportation Planning Grant. Phase 3 is anticipated to be funded through the Carbon Reduction Program.
- iv. **Golden Years Transit Program:** Launched on July 1, 2024, this initiative provides non-emergency medical transportation to seniors and underserved individuals within Tuolumne County. It was developed to address a critical mobility gap identified by local needs assessments and is funded in part by the Area 12 Agency on Aging, with TCTA contributing supplemental funds.

16. Any audits or inspections by regulatory agencies?

- a. Aside from the pending Transportation Development Act (TDA) fiscal and compliance audits detailed in the RFP, TCTC has not experienced other recent audits or inspections from regulatory agencies.

17. Any changes to the governance structure?

- a. No significant changes to TCTC's governance structure have occurred since the JPA was put in place in 2011.

18. Is the incumbent auditor invited to bid?

- a. The incumbent auditor is not excluded from participating in the competitive procurement process and may submit a proposal. However, based on past performance, TCTC does not anticipate selecting them for future audit services.

19. What were the audit fees for the most recent audit (FY2017-18)?

- a. Due to staff turnover, TCTC does not currently have the audit fee information for FY2017–18 readily available.