



Memorandum

To:
Rihui Zhang
CHIEF
DIVISION OF LOCAL ASSISTANCE

Date: February 28, 2020

File: P2535-0123

From:
MARSUE MORRILL, CPA
CHIEF
INDEPENDENT OFFICE OF AUDITS AND INVESTIGATIONS
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Subject: Final Report - Alameda-Contra Costa Transit District Proposition 1B Audit

At the request of the Independent Office of Audits and Investigations the California Department of Finance, Office of Audits and Evaluations (Finance) completed an audit of the Alameda-Contra Costa Transit District (AC Transit) Proposition 1B funded project listed below.

Project Name	Project Number	Fund
AC Transit Bus Procurement	0413000084	SLPP

Based on the audit, Finance determined that AC Transit did not maintain adequate documentation to support the awarding and closing of piggybacking procurement contracts and that actual project benefits and outcomes were not adequately reported on the Final Delivery Report.

The complete audit report is attached. Please provide our office with a corrective action plan, including timelines, by April 28, 2020.

If you have any questions, please contact Luisa Ruvalcaba, Audit Manager, by email at luisa.ruvalcaba@dot.ca.gov.

Attachment:

c: Michael Hursh, General Manager, Alameda-Contra Costa Transit District
Claudia L. Allen, Chief Financial Officer, Alameda-Contra Costa Transit District
Dawn Cheser, Deputy Director, California Transportation Commission
Tony Tavares, District Director, District 4, California Department of
Transportation
Jean Finney, Deputy District Director, Planning and Local Assistance, District 4
California Department of Transportation
Rambabu Bavirisetty, Chief, Office of Capital Improvement Programming,
California Department of Transportation
Doris M. Alkebulan, Prop 1B Specialist, Transportation Programming, California
Department of Transportation
Felicia Haslem, Acting Chief, Office of Guidance and Oversight, Division of
Local Assistance, California Department of Transportation
Daniel Burke, Audits Liaison, Division of Local Assistance, California
Department of Transportation
Paula Bersola, Audits Analyst, Division of Local Assistance, California
Department of Transportation
Luisa Ruvalcaba, Audit Manager, Independent Office of Audits and
Investigations

P2535-0123



Alameda-Contra Costa Transit District

Proposition 1B Bond Program

Project Number 0413000084

Report No. 19-2660-097
February 2020

Team Members

Cheryl L. McCormick, CPA, Chief
Rebecca G. McAllister, CPA, Assistant Chief
Humberto E. Cervantes, CPA, Manager
Cindie Lor, Supervisor
Amy Xu

Final reports are available on our website at <http://www.dof.ca.gov>.

You can contact our office at:

California Department of Finance
Office of State Audits and Evaluations
915 L Street, 6th Floor
Sacramento, CA 95814
(916) 322-2985



February 20, 2020

Ms. MarSue Morrill, Chief, Planning and Modal Office
Independent Office of Audits and Investigations
1304 O Street, Suite 200
Sacramento, CA 95814

Dear Ms. Morrill:

Final Report—Alameda-Contra Costa Transit District, Proposition 1B Audit

The California Department of Finance, Office of State Audits and Evaluations, has completed its audit of the Alameda-Contra Costa Transit District (AC Transit) Proposition 1B funded project listed below:

<u>Project Number</u>	<u>P Number</u>	<u>Project Name</u>
0413000084	P2535-0123	AC Transit Bus Procurement

The enclosed report is for your information and use. The draft report was issued December 24, 2019, and AC Transit's response to the draft report required further analysis. As a result of our analysis, changes were made to the Results section. AC Transit's response to the report findings and our evaluation of the response are incorporated into the final report. This report will be placed on our website.

If you have any questions regarding this report, please contact Rick Cervantes, Manager, or Cindie Lor, Supervisor, at (916) 322-2985.

Sincerely,

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Ms. Luisa Ruvalcaba, Audit Manager, Planning and Modal Office, Independent Office of Audits and Investigations, California Department of Transportation

BACKGROUND, SCOPE, AND METHODOLOGY

BACKGROUND

California voters approved the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 (Proposition 1B) for \$19.925 billion. These bond proceeds finance a variety of transportation programs. Although the bond funds are made available to the California Transportation Commission (CTC) upon appropriation by the Legislature, CTC allocates these funds to the California Department of Transportation (Caltrans) to implement various programs.¹

PROGRAM DESCRIPTION¹

SLPP: \$1 billion of bond proceeds made available to the SLPP to finance a variety of eligible transportation projects nominated by applicant transportation agencies. For an applicant transportation agency to receive bond funds, Proposition 1B requires a dollar-for-dollar match of local funds.

The Alameda-Contra Costa Transit District (AC Transit), located in the East Bay, is the third largest public bus system in California. It services 13 cities and adjacent unincorporated areas in Alameda and Contra Costa counties.²

CTC awarded AC Transit \$12.8 million of Proposition 1B funds from the State-Local Partnership Program Account (SLPP) for the AC Transit Bus Procurement Project (0413000084). The scope of the project was to acquire 105 buses. AC Transit was required to provide a dollar-for-dollar match of local funds. The project is complete and operational.

SCOPE

As requested by Caltrans, the California Department of Finance, Office of State Audits and Evaluations, audited the project described in the Background section of this report. The *Summary of Projects Reviewed*, including the audit period and the reimbursed expenditures, is presented in Appendix A.

The audit objectives were to determine whether:

1. Proposition 1B expenditures were incurred and reimbursed in compliance with the executed project agreements, Caltrans/CTC's program guidelines, and applicable state and federal regulations cited in the executed agreements.
2. Deliverables/outputs were consistent with the project scopes and schedules.

¹ Excerpts obtained from the bond accountability website <https://bondaccountability.dot.ca.gov/>.

² Excerpts obtained from the AC Transit website <http://www.actransit.org/about-us/facts-and-figures/>.

3. Benefits/outcomes, as described in the executed project agreements or approved amendments, were achieved and adequately reported in the Final Delivery Reports (FDR).

AC Transit management is responsible for ensuring accurate financial reporting; compliance with executed project agreements, state and federal regulations, and applicable program guidelines; and the adequacy of its job cost system to accumulate and segregate reasonable, allocable, and allowable expenditures. Caltrans and CTC are responsible for the state-level administration of the program.

METHODOLOGY

In planning the audit, we gained an understanding of the project and respective program, and identified relevant criteria, by reviewing the executed project agreements and amendments, Caltrans/CTC's bond program guidelines, and applicable state and federal regulations, and interviewing Caltrans and AC Transit personnel.

We conducted a risk assessment, including evaluating whether the AC Transit's key internal controls relevant to our audit objectives, such as procurement, reimbursement request preparation, project deliverables/outputs completion, project benefits/outcomes reporting, and review and approval processes were properly designed, implemented, and operating effectively. Our assessment included conducting interviews with AC Transit personnel, observing processes, and testing transactions related to construction expenditures and project deliverables/outputs. Deficiencies in internal control that were identified during our audit and determined to be significant within the context of our audit objectives are included in this report.

We determined verification of the reliability of data from AC Transit's financial system, Oracle PeopleSoft, was not necessary because other sufficient evidence was available to address the audit objectives.

Based on the results of our planning, we developed specific methods for gathering evidence to obtain reasonable assurance to address the audit objectives. Our methods are detailed in the Table of Methodologies on the following page.

Table of Methodologies

Audit Objective	Methods
<p>Objective 1: To determine whether AC Transit’s Proposition 1B expenditures were incurred and reimbursed in compliance with the executed project agreements, Caltrans/CTC’s program guidelines, and applicable state and federal regulations cited in the executed project agreements.</p>	<ul style="list-style-type: none"> • Reviewed contractor procurement records to verify compliance with AC Transit’s procurement policy and Federal Transit Administration (FTA) Best Practices Procurement & Lessons Learned Manual (BPPM) requirements to determine if the project was appropriately awarded to the most qualified company by reviewing AC Transit board meeting minutes, price analyses, solicitation documents, FTA checklists, internal correspondences, and executed contracts. • Selected three of the most quantitatively significant reimbursement claims and the final reimbursement claim to verify compliance with selected grant requirements. One vendor invoice was selected from each reimbursement claim. <ul style="list-style-type: none"> ○ Determined if selected expenditures were allowable, authorized, project-related, incurred within the allowable time frame, and supported, by reviewing accounting records, vendor invoices, and check payment record, and comparing to relevant criteria. ○ Determined if selected match expenditures were allowable, authorized, project-related, incurred within the allowable time frame, and supported, by reviewing accounting records, vendor invoices, check payment record, and comparing project reimbursed amounts with project expenditure reports. • Evaluated whether other revenue sources were used to reimburse expenditures claimed for reimbursement under the executed project agreements by reviewing a list of other funding sources, project accounting records, and Metropolitan Transportation Commission reimbursement claims; and performing analytical procedures to identify possible duplicate payments.
<p>Objective 2: To determine whether deliverables/outputs were consistent with the project scopes and schedules.</p>	<ul style="list-style-type: none"> • Determined whether selected project deliverables/outputs were consistent with the project scope by reviewing Program Supplements, transfer of ownership certificates, maintenance logs, asset management report, and conducting a site visit to verify acquisition of the buses. • Evaluated whether selected project deliverables/outputs were completed on schedule as described in the Program Supplement by reviewing the FDR submitted to Caltrans.
<p>Objective 3: To determine whether benefits/outcomes, as described in the executed project agreements or approved amendments, were achieved and adequately reported in the FDR.</p>	<ul style="list-style-type: none"> • Determined whether project benefits/outcomes were achieved by comparing actual project benefits/outcomes reported in the FDR with the expected project benefits/outcomes described in the executed project agreements or approved amendments. • Evaluated whether project benefits/outcomes were adequately reported in the FDR by interviewing AC Transit staff to determine how the implementing agency assessed whether the bus acquisitions improved ridership, rider safety, and transit service, and minimized maintenance costs.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

CONCLUSION

Based on the procedures performed and evidence gathered, we obtained reasonable assurance the Proposition 1B expenditures were incurred and reimbursed in compliance with the executed project agreements, Caltrans/CTC's program guidelines, and applicable state and federal regulations cited in the executed project agreements. Additionally, as described in Finding 1, we observed weaknesses in AC Transit's procurement practices that require improvement.

We also obtained reasonable assurance the project deliverables/outputs were consistent with the project scope and schedule.

The project benefits/outcomes were not adequately reported in the FDR and AC Transit could not support the achievement of expected project benefits/outcomes as described in the executed project agreements or approved amendments, as noted in Finding 2.

FINDINGS AND RECOMMENDATIONS

Finding 1: Improvements Needed in Contract Procurement and Close-Out

AC Transit did not maintain adequate documentation to support the awarding and closing of piggybacking³ procurement contracts. Specifically:

A. Awarding Contracts

The procurement files lacked documentation to support how the pool of piggybacking contract options were identified; and the evaluation and selection of the two piggybacking bus vendor contracts.

To purchase the buses, AC Transit chose to obtain bus vendor contracts through a procurement approach called "piggybacking". AC Transit entered into two bus vendor purchase contracts, after entering into assignment agreements with two transit agencies that had piggybacking contracts with the bus vendors. Through this approach, AC Transit did not have to solicit bids for the purchase of buses. According to AC Transit, it

Piggybacking

Piggybacking is defined as the post-award use of a contractual document or process that allows an entity who was not contemplated in the original procurement to purchase the same supplies or equipment through that original document or process. The solicitation and contract include an assignability clause that allows for the assignment of all or part of the specified deliverable items.³

³ Excerpts obtained from the FTA website <https://www.transit.dot.gov/funding/procurement/third-party-procurement/piggybacking>

did not have policies and procedures for piggybacking. Therefore, AC Transit referred to the FTA BPPM; Piggybacking Frequently Asked Questions; and BPPM Piggybacking Worksheet for guidance.

Based on our review of the procurement files for the two bus vendor contracts, we found copies of transit agency contracts, cost analysis, board reports, and general manager memorandums listing transit agencies with piggybacking contracts for the project. However, documentation was not available to support how AC Transit identified the pool of piggybacking contract options and how the two contracts were evaluated and selected. According to AC Transit, contract staff collaborated with technical services staff and the General Manager to identify the pool of piggybacking contracts and to select the two piggybacking contracts.

According to FTA BPPM, section 3.3.4, a recipient that intends to obtain contractual rights through piggybacking may use those rights after determining: (1) that the original contract price remains fair and reasonable; (2) that the original contract provisions comply with all applicable Federal requirements; and (3) that the assigning recipient originally procured quantities necessary for their needs. To evaluate if the two selected transit agency piggybacking contracts met FTA requirements, AC Transit completed FTA's Piggybacking Worksheet. However, sufficient documentation was not available to substantiate determinations made in the worksheets. For example, the worksheets indicated that AC Transit verified that the original contract price remained fair and reasonable and that each transit agency's piggybacking contract procured quantities necessary for the transit agency's needs (i.e., they did not procure unreasonably large quantities); however, documentation was not available to demonstrate how this was confirmed by AC Transit. BPPM Appendix B.16, Piggybacking Worksheet requires entities to maintain documentation to support the piggybacking selection process.

B. Closing Contracts

AC Transit reported the project was completed July 2016 in the FDR. However, AC Transit could not provide evidence, such as a contract close-out letter, to support the project completion date and confirm that contracted work was completed as required. According to AC Transit, the project was completed once the last bus purchased was delivered and accepted and there were no documented policies or procedures to require completion of a contract close-out letter.

Caltrans LAPM, Chapter 2, section 2.12, identifies the implementing agency's responsibilities to include contract negotiation, administration and compliance and to ensure contracted work delivered is complete, accurate, and consistent with contract terms and specifications, including documenting contract monitoring activities and maintaining supporting contract records.

AC Transit management is responsible for compliance with fiscal and performance requirements of the project. This includes maintaining documentation to support contracts were properly awarded and contracted work was completed as required. In the absence of adequate project management practices, AC Transit increases the risk

that state funds may not be expended in the most prudent and economical manner, which may impact the quality and/or completion of the project deliverables

Recommendations:

- A. Ensure a clear audit trail is established and documentation is maintained to support the rationale for contract identification and selection of piggybacking contract options, contract award, and contract close-out.
- B. Review state and federal contract procurement requirements to develop procedures to solicit, evaluate, and select piggybacking contracts.

Finding 2: Improvement Needed in Reporting Project Benefits/Outcomes

Actual project benefits and outcomes were not adequately reported on the FDR. The actual benefits and outcomes reported in the FDR included improved ridership and safety, timely transit service, and minimized maintenance costs. However, documentation to support the achievement of the benefits and outcomes was not available. According to AC Transit, the benefits and outcomes are automatically met with the replacement of old buses with new buses because newer models are typically safer, better equipped, and less prone to breaking down. As a result, services are improved and maintenance costs are reduced. However, AC Transit is the implementing agency and is responsible for ensuring project benefits/outcomes reported in the FDR are supported with adequate documentation including studies.

SLPP Guidelines, section 15, states that within six months of the project becoming operable, the implementing agency will provide a FDR on the scope of the completed project, including performance outcomes derived from the project as compared to those described in the project agreements. Unsupported information in the FDR decreases the transparency of project outcomes and prevents CTC from determining whether project benefits and outcomes were met.

Recommendations:

- A. Review project agreement and program guidelines to ensure a clear understanding of the project close-out reporting requirements.
- B. Maintain documentation to support actual benefits and outcomes included in the project agreement and reported on the FDR.

APPENDIX A

The following acronyms are used throughout Appendix A.

- Alameda-Contra Costa Transit District: AC Transit
- California Department of Transportation: Caltrans
- California Transportation Commission: CTC
- Final Delivery Report: FDR
- Alameda-Contra Costa Transit District: AC Transit
- State-Local Partnership Program Account: SLPP

Summary of Project Reviewed

Project Number	Expenditures Reimbursed	Project Status	Expenditures In Compliance	Deliverables/ Outputs Consistent	Benefits/ Outcomes Achieved	Benefits/ Outcomes Adequately Reported	Page
0413000084	\$12,792,000	C	Y	Y	N	N	A-1

Legend

C = Project is complete and operational.

N = No

Y = Yes

Project Number: 0413000084

Project Name: AC Transit Bus Procurement

Program Name: SLPP

Project Description: Acquire 105 buses, which included 23 60-foot urban articulated buses, 65 40-foot urban transit buses, 16 40-foot suburban buses, and 1 diesel bus.

Audit Period: September 27, 2012 through June 30, 2016 for audit objective 1⁴
September 27, 2012 through April 17, 2017 for audit objectives 2 and 3⁵

Project Status: Project is complete and operational.

Schedule of Proposition 1B Expenditures

Category	Reimbursed
Construction/Project Management	\$12,792,000
Total Proposition 1B Expenditures	\$12,972,000

Results:

Compliance–Proposition 1B Expenditures

Except as noted in Finding 1, Proposition 1B expenditures were incurred and reimbursed in compliance with the executed project agreements, Caltrans/CTC program guidelines, and applicable state and federal regulations cited in the executed project agreements. Additionally, the match requirement was met.

Deliverables/Outputs

The project was completed in June 2016; however, evidence of project close-out was not available, see Finding 1. At the time of our fieldwork in September 2019, project deliverables/outputs were consistent with the project scope and schedule.

Benefits/Outcomes

Actual project benefits/outcomes were not adequately reported in the FDR, as noted in Finding 2.

Expected Benefits/Outcomes Reported in the Project Agreement	Actual Benefits/Outcomes Reported in the FDR	Benefits/Outcomes Achieved
Improve ridership and rider safety	Not Adequately Reported	No
Provide timely transit service	Not Adequately Reported	No
Minimize maintenance costs	Not Adequately Reported	No

⁴ The audit period end date reflects the invoice period end date of the last reimbursement claim submitted to Caltrans.

⁵ The audit period end date reflects the FDR submission date.



Alameda-Contra Costa Transit District

January 9, 2020

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations
California Department of Finance
915 L Street, 6th Floor
Sacramento, CA 95814

Re: Audit Report Response (Project 041300084, P2535-0123)

Dear Ms. McCormick,

AC Transit was awarded \$12.8 million of Proposition 1B funds from the State-Local Partnership Program Account (SLPP) for the AC Transit Bus Procurement Project in 2012. The funds were used to purchase 105 buses for public transit use. Department of Finance staff conducted an audit of the funds starting in August 2019.

AC Transit welcomes the review of its practices and procedures from the audit and is always looking to improve them. AC Transit also supports the State's efforts to ensure that the funding it provides to local agencies is used properly and for its intended purposes. This letter is in response to the Confidential Draft Report received by AC Transit on December 24th, 2019. AC Transit responds to the audit findings as follows:

Finding 1: Unallowable Expenditures for Diesel Bus Equipment Purchases

This finding states that AC Transit claimed and was reimbursed \$104,050 in unallowable expenses. AC Transit applied for and was given permission (through the Program Supplement) to use the \$104,050 remaining from the originally scoped bus purchases on one additional transit bus.

Transit agencies generally do not purchase one bus at a time. In particular, AC Transit was purchasing 40 buses, and the remaining funds were applied to this purchase. A single transit bus can cost \$400,000 or more, so the amount of funds equates to 25% of the bus cost or less. The purchase of the 40 buses therefore was funded through multiple sources.

The purchase order for the buses was set up as AC Transit normally would through its Peoplesoft accounting system. The buses, ADA equipment, and applicable taxes were each placed on a line in the purchase order. The funding for the entire bus purchase was then applied to the lines of the purchase order. In this way, AC Transit fulfilled the scope and spirit of the approved Program Supplement by using the funds to assist in the purchase of an additional bus.

AC Transit believes that this finding is based on a minor technical premise that because AC Transit did not specifically separate the one bus from the other 39 buses on the purchase order (and through the subsequent linked transaction processing), the funds were "used" on the purchase of 40 buses instead of the one bus as specified in the program supplement. AC Transit did prepare and submit progress payment vouchers for actual costs incurred and consistent with the scope of work in the Program Supplement. Stated specifically to the project, AC Transit submitted a progress payment voucher for (part of) the incurred cost of purchasing one bus as per the Program Supplement. That the SLPP funds



Alameda-Contra Costa Transit District

are shown as spread across the purchase of 40 buses in AC Transit's accounting system does not invalidate the fact that AC Transit complied with the intent of the funds and Master Agreement.

AC Transit *strongly disagrees* with the recommendation to remit \$104,500 to Caltrans. Again, AC Transit complied with the scope of the Program Supplement, using the SLPP funds to partially fund the purchase of one bus. The recommended penalty of repayment would be reasonable if AC Transit had truly used the funds for a purchase outside the scope of the Program Supplement, for example if the funds were used to purchase desk chairs. To recommend the repayment of the funds over the minor technical details of how funds are distributed within AC Transit's accounting system is overly punitive.

Finding 2: Improvements Needed in Contract Procurement and Close-Out

The finding states that (a) AC Transit lacked various documentation including for the evaluation of the contracting options, and (b) that AC Transit did not have a "contract close-out letter" to confirm the end of the contract.

For (a), this procurement AC Transit used a "piggyback" procurement to purchase the buses through a contract originally procured by a separate transit agency. The contract in question was procured competitively and in accordance with Federal Transit Administration (FTA) requirements, but contains some amount of extra options above what the contracting agency may need that can be assigned to other agencies. As the audit acknowledges, AC Transit used the FTA's own piggybacking worksheet and best practices guidance to execute the piggyback contract amendment. AC Transit acknowledges that there was some missing documentation and that at the time staff did not have much experience with piggyback contracting.

In the several years since this procurement was complete, AC Transit has made continuing efforts to educate its procurement staff on compliance with federal and state procurement requirements and best practices. Staff has attended FTA-sponsored procurement training, along with other training and events. AC Transit has continued to work on its internal process and procedure documentation and to reinforce the required standards for procurement documentation.

For (b), AC Transit does not normally request or require a project closeout or completion letter for non-construction projects. In particular for bus purchases, AC Transit has a robust inspection and acceptance procedure for each bus received as part of a purchase. Once AC Transit has accepted and paid for all the buses specified in the contract then the bus purchase and the purchase order is closed after all payments are made, then the contract is considered complete. AC Transit will review having a requirement for a contract completion letter in contracts as part of the outcome of this audit.

Finding 3: Improvement Needed in Reporting Project Benefits/Outcomes

The finding states that the actual project benefits and outcomes were not adequately reported on the Final Delivery Report (FDR). At the time of the initial application, AC Transit wrote down the outcomes that it believed were appropriate to the project. Caltrans staff did not object or comment on the specificity of the planned outcomes. AC Transit believes that the outcomes stated were all met by the project, and did provide some specific documentation to support that claim. In future funding applications that require a statement of the intended benefits and outcomes of a project, AC Transit will take care to be specific enough so that it can support the outcomes with adequate documentation.



Alameda-Contra Costa Transit District

In summary, AC Transit understands what the State has claimed in all three audit findings and plans to improve its processes and procedures in response to them, but strongly disagrees with the recommendation submitted for Finding #1 that it remit the funding back to Caltrans.

If you need additional information concerning this matter please contact Chris Andrichak at 510-891-4855 or candrichak@actransit.org.

Sincerely,

A handwritten signature in blue ink that reads 'Claudia P. Allen'.

Claudia Allen
Chief Financial Officer

EVALUATION OF RESPONSE

AC Transit's response to the draft report has been reviewed and incorporated into the final report. We acknowledge AC Transit's willingness to implement our recommendations specific to Findings 2 and 3 (renumbered to Findings 1 and 2 in the final report). In evaluating AC Transit's response, we provide the following comments:

Finding 1: Unallowable Expenditures for Diesel Bus Equipment Purchases

Based on additional clarification provided by AC Transit, "Finding 1: Unallowable Expenditures for Diesel Bus Equipment Purchases", has been removed.

Finding 3: Improvement Needed in Reporting Project Benefits/Outcomes (Renumbered to Finding 2)

AC Transit disagrees with the finding. AC Transit believes the project benefits/outcomes were met and provided supporting documentation during the audit. During fieldwork, AC Transit provided cost per mile reports for buses, which documented the age and average cost per mile for each type of bus fleet. Although AC Transit provided documentation to demonstrate the capability to capture data, it did not provide evidence (e.g. pre and post metrics) to support the benefits/outcomes reported in the FDRs. However, AC Transit agreed to ensure sufficient detail is included in future FDRs and to support benefits/outcomes with adequate documentation. AC Transit did not provide new information with its response; therefore, the finding and recommendations will remain unchanged.