



# INSPECTOR GENERAL

California Department of Transportation

## Alameda County Transportation Commission Project Compliance Audit



**Independent Office of Audits and Investigations**

**Bryan Beyer**, Inspector General  
**Matt Espenshade**, Chief Deputy

March 2026  
25A.PJCT05



For questions or assistance concerning the contents of this report, please contact (916) 323-7111 or email [ioai.reports@dot.ca.gov](mailto:ioai.reports@dot.ca.gov). Alternative format reports available upon request.



# Inspector General

California Department of Transportation

Bryan Beyer, Inspector General

Matt Espenshade, Chief Deputy

March 2, 2026

Dina El-Tawansy  
Director  
California Department of Transportation  
1120 N Street  
Sacramento, CA 95814

## **Final Report— Alameda County Transportation Commission, Project Compliance Audit**

Dear Ms. El-Tawansy:

The Independent Office of Audits and Investigations (IOAI) has completed its audit of the Alameda County Transportation Commission (Alameda CTC). We audited the costs that the Alameda CTC incurred and the California Department of Transportation (Caltrans) reimbursed related to the 7th Street Grade Separation East and Freight Intelligent Transportation System projects totaling \$74,811,226. We also audited the projects' deliverables and benefits.

Enclosed is our final report, which includes the Alameda CTC's response to the draft report. The final report is a matter of public record and will be posted on IOAI's website.

In accordance with Government Code section 14460(d)(2), IOAI reports the status of audit findings and recommendations on an annual basis to the Governor, the Legislature, and the California Transportation Commission. Therefore, IOAI will collaborate with Caltrans twice a year to assess the corrective actions taken on audit recommendations.

If you have any questions regarding this report, please contact our office at (916) 323-7111.

Sincerely,

Matt Espenshade, CFE  
Chief Deputy Inspector General

Gavin Newsom, Governor

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## Selected Terms and Acronyms

Terms/Acronyms	Definition
Alameda CTC	Alameda County Transportation Commission
Cal-B/C	California Life-Cycle Benefit/Cost Analysis Model
Caltrans	California Department of Transportation
CFR	Code of Federal Regulations
Change Orders	Contract Change Orders
Commission	California Transportation Commission
Final Report	Final Delivery Report
FITS Project	Freight Intelligent Transportation System Project
LAPM	Caltrans' Local Assistance Procedures Manual
LPP	Local Partnership Program
Mill Reports	Certified Mill Test Reports
Programming Request	Project Programming Request
Q Sheets	Contract Item Quantity Calculation Sheets
SB 1	Senate Bill 1, Road Repair and Accountability Act of 2017 (Chapter 5, Statutes of 2017)
7 <sup>th</sup> Street Project	7 <sup>th</sup> Street Grade Separation East Project
TCEP	Trade Corridor Enhancement Program

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## Summary

The purpose of our audit was to determine whether the costs from the 7<sup>th</sup> Street Grade Separation East (7<sup>th</sup> Street) project and Freight Intelligent Transportation System (FITS) project, which the Alameda County Transportation Commission (Alameda CTC) claimed and the California Department of Transportation (Caltrans) reimbursed, were allowable and adequately supported in compliance with Caltrans’ agreement provisions, state requirements, and federal regulations. In addition, we determined whether project deliverables for both the 7<sup>th</sup> Street project and the FITS project were consistent with the project scope and schedule as described in the executed agreements. We also examined project benefits for the FITS project to determine whether they were reported in accordance with applicable requirements. We did not evaluate benefits for the 7<sup>th</sup> Street project because construction is still in progress. Alameda CTC received a total of \$74,811,226 in reimbursements from Caltrans as of September 15, 2025.

The work we performed for this audit provided reasonable assurance that the costs Alameda CTC claimed and Caltrans reimbursed were allowable and adequately supported in compliance with federal regulations, state requirements, and Caltrans’ agreement provisions, except for \$905,281 in questioned costs that we identified for the FITS project, as we discuss in detail in Findings 1 and 2 and summarize in Table 1 below.

We also found that Alameda CTC did not include in its Completion Report to Caltrans all benefits described in the FITS project baseline agreement, and it did not report actual benefits, as we detail in Finding 3 and summarize in Table 1 below.

Finally, we determined that Alameda CTC did not submit the required Final Delivery Report (Final Report) to Caltrans for the FITS project. We describe this in Finding 4 and summarize it in Table 1 below.

**Table 1. Summary of Findings and Questioned Costs**

Finding Number	Description	Questioned Costs
1	Alameda CTC lacked documentation to support construction expenditures.	\$682,436
2	Alameda CTC could not verify that some bid items, including steel, met “Buy America” provisions.	\$222,845
3	Alameda CTC’s reporting of FITS project benefits in the Completion Report does not comply with SB 1 Guidelines.	\$0
4	Alameda CTC did not submit the required Final Delivery Report to Caltrans for the FITS project.	\$0
<b>Total Questioned Costs</b>		<b>\$905,281</b>

Source: IOAI analysis.

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## Introduction

### Background

Senate Bill 1 (SB 1) (Chapter 5, Statutes of 2017), also known as the Road Repair and Accountability Act of 2017, provided the first significant, stable, and ongoing increase in state transportation funding in more than two decades. Through SB 1, the Legislature has provided additional funding to the California Transportation Commission (Commission), increased its role in several existing programs, and created new programs for the Commission to oversee. These programs include the Trade Corridor Enhancement Project (TCEP) and the Local Partnership Program (LPP). Although the Commission is authorized to program and allocate funding for SB 1 programs, Caltrans provides the administrative oversight for SB 1 programs and ensures that funding recipients comply with the terms and conditions of the Commission's guidelines and subsequent programming, including those that apply to allocation, reporting, and other actions. Program descriptions follow in the text box below.

For this audit, we selected two Alameda CTC projects that received funding from the State through the TCEP and LPP programs:

#### 1. Freight Intelligent Transportation System (FITS) Project:

Located in the Port of Oakland's Seaport Facilities and adjacent areas in the City of Oakland. Applies the Intelligent Transportation System, signal systems, and other technologies to improve traffic

#### Trade Corridor Enhancement Program

The TCEP provides funding for infrastructure improvements on federally designated Trade Corridors of National and Regional Significance on California's portion of the National Highway Freight Network as identified in California Freight Mobility Plan and along other corridors that have a high volume of freight movement. Under state law, TCEP funding is split so that Caltrans nominates projects for 40 percent of the identified program funding. The Commission allocates the remaining 60 percent to projects nominated by regional transportation agencies and other public agencies, including counties, cities, and port authorities.

#### Local Partnership Program

SB1 created the LPP and continuously appropriates \$200 million annually to local and regional transportation agencies that have sought and received voter approval of taxes or fees dedicated solely for transportation improvements. As of 2018, The Commission distributed LPP funds through a 50 percent statewide competitive component and a 50 percent formulaic component and funds projects to improve aging infrastructure, road conditions, active transportation, and transit and rail, and provide health and safety benefits.

Source: California Transportation Commission 2018 Local Partnership Program Guidelines and Local Partnership Program website.

management and roadways operations in the Port, its terminal, and its access routes. The project’s primary mission is to increase the freight transportation efficiency of the Port and is intended to create benefits in the areas of efficiency and reliability, congestion relief, productivity, safety, mobility, energy, and the environment.

**2. 7<sup>th</sup> Street Grade Separation East (7th Street) Project:** Located in the Port of Oakland. Reconstructs the existing underpass, a multi-use path, rail tracks, and other rail infrastructure at the Union Pacific Railroad’s main line. Through these improvements, the Port seeks to accommodate anticipated track, rail, bike and pedestrian uses, improve the velocity and throughput of freight, maintain and expand the Port’s market and operational competitiveness, and support local, regional, state, and national economic development and growth.

The FITS project also received \$9.7 million in federal transportation funding through the Advanced Transportation and Congestion Management Technologies Deployment Program, established in the Fixing America’s Surface Transportation Act (2015). The program provides competitive grants to develop model deployment sites for the large-scale installation and operation of advanced transportation technologies to improve safety, efficiency, and system performance. These technologies include transportation management and traveler information systems like those used in FITS.

As of September 12, 2025,<sup>1</sup> Caltrans reimbursed Alameda CTC a total of \$65,069,862 in state funds and \$9,741,364 in federal funds for these projects. See Table 2 below for further details on the Alameda CTC projects we audited.

**Table 2. Details of the Alameda CTC Projects as of September 2025**

Project Name	Project Number	Project Code	Project Status	Funding Program	Funding Source	Allocated Amount	Reimbursed Amount
Freight Intelligent Transportation System	TCESB1L-6480(017)	0418000362	Complete	TCEP	State	\$12,456,000	\$22,197,364
				ATCMTD <sup>2</sup>	Federal	\$9,720,000	
				DEMO Repurpose	Federal	\$21,364	
7 <sup>th</sup> Street Project	LPPSB1L-6480(015)	0418000252	In progress	LPP-F	State	\$3,180,000	\$52,613,862
				TCEP		\$188,500,000	
<b>Total</b>						<b>\$213,877,364</b>	<b>\$74,811,226</b>

Source: IOAI analysis of Caltrans’ accounting records, executed agreements, and a Completion Report.

<sup>1</sup>Reflects the date of the most recent expenditure report we ran.

<sup>2</sup>Advanced Transportation and Congestion Management Technologies Deployment.

## Audit Results

### Finding 1. Alameda CTC Lacked Documentation Sufficient to Support Construction Costs That It Billed to Caltrans

#### Condition

Alameda CTC was unable to provide documents verifying specific work related to FITS project invoices that Alameda CTC submitted to Caltrans for reimbursement. As a result, we identified questioned costs for individual expenditure items that totaled \$682,436. Various agreements, state requirements, federal regulations, and Alameda CTC's own guidelines require local agencies to maintain source documents for allowable project costs to receive reimbursement. However, Alameda CTC could not provide these documents because of inadequate record-keeping practices.

We found that Alameda CTC failed to substantiate \$682,436 in reimbursed construction costs for the FITS project because it lacked adequate source documentation. For three expenditure items we tested, Alameda CTC was unable to verify the invoiced quantities with commonly used source documents, such as engineer's Daily Reports or contract item quantity calculation sheets, also known as Q sheets.<sup>3</sup> In two of three cases, Alameda CTC provided no appropriate documentation at all. For example, in two separate expenditures, Alameda CTC billed \$405,682 for work related to changeable message signs (message signs). However, Alameda CTC could not provide source documentation—Daily Reports or Q sheets—verifying that the several message signs referenced in the invoices had been either procured or installed within the time period specified. In fact, after several attempts, the best support Alameda CTC could provide was a photo of a single message sign. For the ongoing 7th Street project, we found adequate documentation for the construction items we tested, demonstrating that Alameda CTC has the capacity to maintain proper documentation standards but failed to do so for the FITS project.

#### Criteria

In 2018, Alameda CTC executed a Master Agreement with Caltrans for state-funded projects, establishing the terms and conditions under which Alameda CTC may obtain state funds for designated projects.

Master Agreement, Article IV, section 7:

Payments to administering agency can only be released by state as reimbursements of actual allowable project costs already incurred and paid for by administering agency.

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<sup>3</sup>Q sheets support and document item payments made to the contractor each month. The engineer's Daily Reports document work performed and support Q sheets.

In 2019, Alameda CTC executed a Program Supplement for the FITS project, requiring the agency to conform to federal requirements.

Title 2 Code of Federal Regulation (2 CFR) section 200.334:

The recipient and subrecipient must retain all Federal award records for three years from the date of submission of their final financial report. ... Records to be retained include but are not limited to, financial records, supporting documentation, and statistical records.

The federal regulation also specifies factors affecting allowability of costs.

2 CFR section 200.403:

Except where otherwise authorized by statute, costs must meet the following criteria to be allowable under Federal awards:

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the recipient or subrecipient.
- Be adequately documented.

Additionally, the Program Supplement requires Alameda CTC to administer the project in compliance with the Caltrans Local Assistance Procedures Manual (LAPM). The LAPM is a compilation and summary of information from many sources, including federal and state laws, regulations, and guidelines. It describes the required processes, procedures, documents, authorizations, approvals, and certifications for local transportation projects to receive federal and state funds.

LAPM Chapter 5 section 5.8:

The local agency must maintain written source document records that account for agency costs and payments made to consultants, vendors, and contractors. Contract records must be retained by the local agency for a minimum period of three years from the date of final payment by the State.

Alameda CTC's 2019 Construction Management and Administration Guide (construction guide) also mandates adherence to LAPM, Chapter 16.

LAPM Chapter 16 section 16.13:

Local Agency administered projects must use a similar accounting system. The essential elements of such a system are: 1) source documents.... The most common source documents are: Contract Item Quantity Calculation Sheets, Weight Tickets and Daily Reports.

Construction Guide Chapter 4.1:

The construction management team shall follow the rules and regulations listed in Chapter 16, "Administer Construction Contracts," of the Caltrans LAPM.

Furthermore, the construction guide specifies the responsibilities of the construction management team, which includes the resident engineer.

Construction Guide Chapter 4.1:

The RE [resident engineer] will be responsible for setting up the document control and filing system ... .

Construction Guide Chapter 6.5:

The CMT [construction management engineer] will also prepare closeout submittal binders with all project related files...and provide the binders to the appropriate jurisdiction stakeholders and/or facility maintenance staff. All project documents shall be transferred to Alameda CTC within 90 days of acceptance of the Project Completion Report.

The above project documentation shall be stored in accordance with Alameda CTC's Retention Policy.

### **Cause**

According to the current director of project delivery and construction (director of construction), FITS was the first construction project since 2015 to be administered solely by Alameda CTC. As a result, the construction project team may not have been familiar with routine compliance requirements. The director also noted that the FITS project is largely a technology infrastructure-related project and has differing documentation to support project costs compared to the traditional roadway infrastructure projects that Alameda CTC is accustomed to, which may have added to the overall complexity of managing the project. The director also explained that although Alameda CTC received the project file from the consultant construction management team (consultant team), the file was incomplete. As a result, Alameda CTC had

to work with the consultant team to locate the documentation, which the consultant team could not provide in certain instances. The director commented that the incomplete documentation was likely caused by the FITS project having several resident engineers and a change of directors over the project span, which led to lapses in record-keeping.

### **Effect**

By claiming costs without complying with project record maintenance requirements, Alameda CTC increased the risk of incurring unallowable costs.

### **Recommendations**

- 1.1 Caltrans should coordinate with Alameda CTC to develop a corrective action plan to appropriately resolve this finding. The appropriate resolution includes recovering \$682,436 in questioned costs.
- 1.2 To improve its internal processes for collecting and retaining project records, as specified in its construction guide, Alameda CTC should develop a system for archiving source documents so it can easily locate them. It should retain these documents for a minimum period of three years from the date of the final voucher submission.

## **Finding 2. Alameda CTC Could Not Verify That Some Bid Items, Including Steel, Met Federal Buy America Requirements for the FITS Project**

### **Condition**

The Code of Federal Regulations (CFR) requires that all manufacturing processes for steel or iron products incorporated into a federally funded project must occur in the United States. To ensure compliance, Caltrans' LAPM requires local agencies administering federally funded projects to retain complete and well-organized documentation in project records, including Buy America certifications. To confirm that all steel and iron materials were manufactured in the United States, each Buy America certificate must include the project number, the manufacturer's signature, a statement affirming compliance with contract specifications, and heat numbers. Additionally, mill reports must identify where suppliers melted and manufactured the steel and iron. The FITS project received \$9.7 million in federal funding under the Advanced Transportation and Congestion Management Technologies Deployment Program and was therefore subject to Buy America requirements.

At our request, a Caltrans District 4 engineer worked with the FITS project manager to identify nine of 99 contract bid items as subject to the Buy America requirements. Alameda CTC provided the Buy America items in four separate vendor packages, each containing a mix of qualifying bid items. One of these packages, which included three bid items, lacked the required Buy America certificates and mill reports. Alameda CTC provided additional documentation, including a manufacturer brochure stating that the steel was "Made and Melted in America" and a letter issued after project completion, neither of which adequately demonstrates that the steel and iron were manufactured in the United States. As a result, these three bid items, totaling up to \$222,845, did not comply with Buy America requirements.

### **Criteria**

In 2019, Alameda CTC executed a Program Supplement for the FITS project, requiring the agency to conform to all applicable state statutes, regulations, and procedures, including the LAPM, all Title 23 of the Code of Federal Regulations, and all applicable federal laws, regulations, and policy and procedural or instructional memoranda. Therefore, Alameda CTC is required to abide by the following items.

Title 23 United States Code Chapter 3 section 313:

*Notwithstanding any other provision of law, the Secretary of Transportation shall not obligate any funds authorized to be appropriated to carry out ... this title and administered by the Department of Transportation, unless steel, iron,*

and manufactured products used in such project are produced in the United States.

Title 23 CFR section 635.410 (b):

No Federal-aid highway construction project is to be authorized for advertisement or otherwise authorized to proceed unless at least one of the following requirements is met.

(1.)The project either:

- ii. includes no permanently incorporated steel or iron materials, or
- iii. if iron or steel products are to be used, all manufacturing processes, including application of a coating, for these materials must occur in the United States.

LAPM Chapter 16 section 16.11:

All steel and iron products must be delivered with a COC [Certificate of Compliance] stating all manufacturing processes involved in the production of the products occurred within the United States.

In addition to the COC requirements mentioned earlier in this section, a Buy America COC must also include the mill markings or heat numbers...

An LPA's [Local Public Agency] failure to comply with Buy America provisions will result in the loss of federal funding for not only the applicable contract items, but likely will result in the loss of all federal funding authorized for the construction phase of the project...

The COC must be furnished before the material is incorporated into the work and include:

- Project number
- Certified material lot number matching lot tags affixed or stenciled to the released materials
- Manufacturer's signature
- A statement that the material complies with the specifications of the contract

## LAPM Chapter 16 section 16.3:

Each agency must develop or adopt a filing index to be used on all federal-aid projects administered by the agency of the State Highway System. An agency is only required to use the Caltrans filing index for projects on the State Highway System. The files must be complete and well organized and should include, at a minimum, even on relatively simple projects, the topics indicated below.

In addition, Alameda CTC's Quality Assurance Program (QAP), as cited in the construction guide, specifically addresses Buy America.

## Construction Guide Chapter 4:

**5.8 Buy America Certification.** Steel and iron products incorporated into the project must comply with Buy America requirements of the Code of Federal Regulations.

**5.10 Records.** Alameda CTC's and CMT's [Construction management Team] QAP material records of samples and test, material releases, and certificates of compliance for a project shall be incorporated into the RE's [resident engineer] project file. For federally funded projects, records must be available for inspection by Caltrans and FHWA for a period of three years after the date of the last reimbursement received.

**Cause**

According to the director of construction, Alameda CTC ensures Buy America compliance through a consultant who provides construction management services for the preparation of bidding documents—such as the bid book, specification, and special provisions—and during construction. The director explained that the consultant provided an incomplete project file and could not provide the missing documentation. The director noted that, in addition, the FITS project had several resident engineers over the project span, which led to inconsistency and lapses in record keeping.

**Effect**

By not fully complying with federal regulations, Alameda CTC cannot demonstrate that it met the Buy America requirements and that the steel or iron materials used were manufactured in the United States. Accordingly, Alameda CTC cannot demonstrate that it met the conditions required for its project's funding.

## **Recommendations**

- 2.1 Caltrans should coordinate with the Federal Highway Administration and Alameda CTC to develop a corrective action plan to appropriately resolve this finding. This resolution includes recovering \$222,845 in questioned costs.
- 2.2 Alameda CTC should review practices and procedures for ensuring that the resident engineer project file is complete and properly transferred to Alameda CTC staff for retention.

### Finding 3. Alameda CTC's Reporting of FITS Project Benefits in the Completion Report Does Not Comply with SB 1 Guidelines

#### Condition

Alameda CTC reported only some benefits specified in executed agreements for the completed FITS project. The Project Programming Request (programming request) for the FITS project includes two groups of benefits in the baseline agreement. Appendix B shows that the first group contains benefit descriptions that Alameda CTC's director of construction refers to as *qualitative*. The second group encompasses specific metrics for emissions and cost effectiveness. Although the SB 1 Accountability and Transparency Guidelines (SB 1 Guidelines) require that a comparison of benefits that result from the project and the expected benefits listed in the executed agreements be included in the Completion Report, Alameda CTC only included the second group of specific metrics in the Completion Report for the FITS project.

Many of the benefits in the first group are measurable and could be quantified. For instance, increased speeds and improved terminal wait time are both variables that lend themselves to quantification. Others, such as improved traffic information or reduced traffic congestion, idling, and queues, could be reported if Alameda CTC established baselines for those variables. These same qualitative benefits appeared in the FITS project application, which in one case provided a quantitative basis for goods movement. Specifically, the application cited overall "good movement efficiencies" such as "364,000 hours of travel time savings and 345,000 gallons in fuel savings."

When Alameda CTC reported benefits for the completed FITS project, it did not report actual benefits, as the SB 1 Guidelines specify. In accordance with the TCEP Guidelines, Alameda CTC developed estimates for emissions and cost benefit metrics using Caltrans' California Life-Cycle Benefit/Cost Analysis Model 6.2 (Cal-B/C) in the application it submitted for funding in 2018. The TCEP guidelines allow three options for local agencies to measure project emissions. One option is the Cal-B/C model, which Alameda CTC chose to measure benefit metrics for the FITS project. As the on the following page shows, Alameda CTC subsequently used those same benefit outcome estimates in both the programming request and the Completion Report.

Figure 1 includes images taken directly from various Alameda CTC reporting documents for the FITS project. The numbers in the boxes correspond to the metrics created by the Cal-B/C model and are the same in all three examples, although they are in different sequences, and one presented the amounts in the negative.

**Figure 1. Cal-B/C Benefits as Presented in Alameda CTC’s FITS Project Application, Project Programming Request, and the Completion Report**

Benefits presented in the project application that Alameda CTC submitted for the TCEP program (January 2018):

**Table 9 FITS Project Emissions Saved**

Emission Type	Total Over 20 Years (Tons)	Average Annual (Tons)	Total Over 20 Years Value (\$ Millions)	Average Annual Value (\$ Millions)
CO	137	6.84	0.008	0.0004
CO <sub>2</sub>	199,504	9975	6.12	0.306
NOX	254	12.7	3.75	0.187
PM <sub>10</sub>	3.55	0.177	0.433	0.022
PM <sub>2.5</sub>	3.38	0.169	0	0
SOX	2.25	0.113	0.116	0.006
VOC	13.8	0.689	0.013	0.0007

Source: FITS Project Application (January 2018).

Benefits presented in the updated programming request that Alameda CTC submitted (June 2022):

Performance Indicators and Measures						
Measure	Required For	Indicator/Measure	Unit	Build	Future No Build	Change
Air Quality & GHG	LPPF, LPPC, SCCP, TCEP	Particulate Matter	PM 2.5 Tons	-0.17	0	-0.17
			PM 10 Tons	-0.18	0	-0.18
	LPPF, LPPC, SCCP, TCEP	Carbon Dioxide (CO <sub>2</sub> )	Tons	-9,975	0	-9,975
	LPPF, LPPC, SCCP, TCEP	Volatile Organic Compounds (VOC)	Tons	-0.69	0	-0.69
	LPPF, LPPC, SCCP, TCEP	Sulphur Dioxides (SO <sub>x</sub> )	Tons	-0.11	0	-0.11
	LPPF, LPPC, SCCP, TCEP	Carbon Monoxide (CO)	Tons	-6.84	0	-6.84
Air Quality & GHG	LPPF, LPPC, SCCP, TCEP	Nitrogen Oxides (NO <sub>x</sub> )	Tons	-12.7	0	-12.7
	LPPF, LPPC, SCCP, TCEP	Cost Benefit Ratio	Ratio	6.2	0	6.2

Source: FITS Project- Contract 1 programming request (June 2022).

Benefits that Alameda CTC presented in the Completion Report (March 2024).

Outcome/Benefit	OUTCOMES		Unit	Outcome/Benefit	OUTCOMES		Unit
	Approved Quantity	Anticipated at			Approved Quantity	Anticipated at	
Reduction in Nitrogen Oxides (NO <sub>x</sub> )	12.7	12.7	ons per	Reduction in Volatile Organic Compounds	0.69	0.69	ons per
Benefit/Cost Ratio	6.2	6.2	ratio	Reduction in Particulate Matter (PM10)	0.18	0.18	ons per
Reduction in Sulphur Oxides (SO <sub>x</sub> )	0.11	0.11	ons per	Reduction in Carbon Dioxide (CO <sub>2</sub> )	9975	9975	ons per
Reduction in Particulate Matter (PM <sub>2.5</sub> )	0.17	0.17	ons per	Reduction in Carbon Monoxide (CO)	6.84	6.84	ons per
Air Quality & GHG (only 'Change')	---	---	ons	Air Quality & GHG (only 'Change')	---	---	ons
Air Quality & GHG (only 'Change')	-12.7	-12.7	Tons	Air Quality & GHG (only 'Change')	-0.18	-0.18	PM 10 Tons
Air Quality & GHG (only 'Change')	-0.17	-0.17	PM 2.5 Tons	Air Quality & GHG (only 'Change')	-0.11	-0.11	Tons
Air Quality & GHG (only 'Change')	-0.69	-0.69	Tons	Cost Effectiveness (only 'Change')	6.2	6.2	Ratio

Source: FITS Completion Report (March 2024).

The Cal-B/C model relies, in part, on data inputs from the local agencies. Much of that data changes frequently. For example, fuel prices are data inputs that change frequently. Because the model is a series of Excel worksheets, updating the model would be feasible. The director of construction has agreed that updating the Cal-B/C tool would not be difficult. Given these factors, Alameda CTC could provide updated metrics that reflect current conditions at the time it completed the FITS project.

Furthermore, the Completion Report did not describe the methodologies Alameda CTC used to evaluate how the project benefits were calculated, as required by the SB 1 Guidelines. As described above, Alameda CTC used the Cal-B/C model to determine these totals and should have included that detail in the Completion Report.

### **Criteria**

The California Transportation Commission adopted the SB 1 Guidelines in 2018 following passage of the Road Repair and Accountability Act of 2017 (SB 1, Chapter 5, Statutes of 2017), which created the Trade Corridor Enhancement Program and the Local Partnership Program. The Commission intends these guidelines to communicate its expectations and emphasize program and project accountability.

SB 1 Guidelines, Section D:

Within six months of construction contract acceptance or the project becoming operable (open to the public), whichever comes sooner, the Implementing Agency shall provide a Completion Report to the Department on the scope of the completed project, its estimated final cost, estimated schedule, project benefits, and performance metric outcomes as compared to those included in the executed project agreements. Additionally, the Completion Report shall describe the methodologies and assumptions used to evaluate how the project benefits were calculated as compared to the methodologies and assumptions used in the executed project agreements.

SB 1 Guidelines, Background section:

The Commission's responsibility for the accountability of SB 1 program funds is focused on the identification and reporting of expected and actual benefits of the projects along with the delivery of projects within their approved scope, cost, and schedule, and reporting these findings to the Legislature and the public in a transparent and timely manner.

### **Cause**

The director of construction explained that Alameda CTC does not report some of the benefits listed in the executed agreements because they are more qualitative and are supported by the completion of the bid items as a result of construction. As to actual benefits, he stated that including actual benefits may not be consistent with the application.

As we reported above, many of the so-called qualitative benefits could be quantified, and in fact, Alameda CTC did so in other documents. SB 1 Guidelines make clear that the Completion Report requires a comparison of benefits that result from the completed project and those included in the executed project agreements. Comparing data from the benefits it expected with the benefits the project actually produced would allow the Commission to know whether the completed project met expectations. The actual benefit figures may not be “consistent with” the figures in the executed agreements, in the sense that the “before” and “after” figures would likely not be identical, but actual post-completion figures could give a more accurate representation of real project outcomes.

### **Effect**

The Alameda CTC’s lack of project benefit reporting inhibits Caltrans’ ability to evaluate project benefits and impacts Caltrans’ ability to accurately report project completion information for SB 1 programs to the Commission.

### **Recommendations**

- 3.1 Alameda CTC should update its FITS Project Completion Report to include a comparison of actual benefits to the estimated project benefits included in the executed agreements and include the methodologies it used to determine the project outcomes.
- 3.2 Moving forward, Alameda CTC should not include benefits in its executed agreements unless it intends to provide comparisons of those benefits in the project’s final reports. Likewise, when reporting project benefits after acceptance of the construction contract, Alameda CTC should use the most current data available to calculate benefits. If actual data are not available, Alameda CTC should explain that in the reports and provide reasons.

## **Finding 4. Alameda CTC's Final Delivery Report for the FITS Project Is Overdue**

### **Condition**

Under the terms of the 2019 Program Supplement agreed to by Alameda CTC, the final delivery report for the FITS project was due in June 2024. The Program Supplement required Alameda CTC to submit the final delivery report within six months of the project construction contract's being accepted. Alameda CTC submitted the voucher for the FITS project in April 2024 and accepted the construction contract in December 2023. Therefore, according to the terms of the Program Supplement, Alameda CTC's final delivery report was due in June 2024.

Despite the terms it agreed to in the Program Supplement, Alameda CTC does not agree that the final delivery report is overdue. According to Alameda CTC, it does not agree that the report is overdue because it received an extension from the Federal Highway Administration, and that extension moved the deadline for a final report to June 2027. However, the Federal Highway Administration extension does not absolve Alameda CTC of the requirements it agreed to in the Program Supplement, which clearly required Alameda CTC to submit the final delivery report within six months of the project construction contract's being accepted—that is, June 2024. We spoke with Caltrans' SB 1 office chief in its Planning & Modal Program Management Division, and he agreed with our interpretation.

Alameda CTC also asserted that even if the Federal Highway Administration had not granted an extension, Alameda CTC could not report on benefits until all elements of the FITS project are operating. The director of construction explained that in order to complete a performance evaluation for the final FITS project report, which comprised three contracts, all elements must be operating. However, Alameda CTC only received TCEP funds for one of the three contracts, and the State's SB 1 reporting requirements only apply to that TCEP-funded contract. Further, the director of construction noted that Alameda CTC does not have direct oversight of one of the outstanding contracts and suggested we contact the Port of Oakland for the status. Therefore, although Alameda CTC states that it plans to submit a final report when all three contracts are operable, that plan does not comply with the terms of the Program Supplement, to which Alameda CTC agreed.

### **Criteria**

The 2019 Program Supplement between Alameda CTC and Caltrans is required for the Master Agreement to have force or effect for specific projects, and it is a condition for the Alameda CTC to receive state funds.

LAPM Chapter 4 section 4.2:

[The Program Supplement is] the contractual basis for the State to pay the local agency for work done. Special covenants or clauses in the agreement define the local agency's specific responsibilities in implementing and maintaining the project. Others define state or local responsibilities for providing project funds.

To satisfy the SB 1 accountability requirements, the administering agency agrees to certain conditions.

Program Supplement, special covenants section 5:

Submit a completion Report after each phase using TCEP funds is complete and a Final Delivery Report to the CTC, within six months of the project construction contract being accepted, on the scope of the completed project, its final costs as compared to the project budget in its project application/nomination, its duration as compared to the project schedule in its application/nomination and performance outcomes derived from the project as compared to those described in the project application/nomination, per the SB1 Transparency and Accountability Guidelines.

In addition, the SB 1 office chief at Caltrans added that the final report for the FITS project is due within six months upon contract acceptance and submission of the final reimbursement voucher.

### **Cause**

The Federal Highway Administration granted Alameda CTC's request to extend the March 2025 due date for a revised final report to June 2027. Furthermore, an engineer at the Division of Local Assistance in Caltrans, District 4 explained that it (Caltrans) had no objection to this extension. According to the director of construction, this series of events caused Alameda CTC to believe that the final report required under the Program Supplement with Caltrans is not due. In addition, the project benefits depend on the integration of the elements in each contract, making it difficult for Alameda CTC to adequately report benefits until all three contracts are operable.

However, as stated above, under the terms of the Program Supplement, which is the contractual basis for the State to pay the local agency for work done, the final report is past due by more than a year. Furthermore, Caltrans staff affirm that the extension from the Federal Highway Administration does not apply to the TCEP-funded portion of the FITS project. Finally, as Alameda CTC is not even able to report when the other

segments of the project may be operable, it is unreasonable to suspend the reporting requirement indefinitely.

**Effect**

Without required reporting, the Commission cannot provide regular updates to the public and the Legislature on SB 1 programs.

**Recommendation**

- 4.1 Alameda CTC should submit a final report for the segment of the FITS project that the State has fully reimbursed through TCEP.

## Appendix A. Scope and Methodology

### **Audit Objective**

We conducted this audit to determine whether project costs that Alameda CTC claimed and Caltrans reimbursed were allowable and adequately supported in compliance with federal regulations, state requirements, and Caltrans' agreement provisions. Additionally, we conducted this audit to determine whether project deliverables were consistent with the project scope and schedule that Alameda CTC described in the executed project agreements and whether the project achieved its benefits and Alameda CTC reported those benefits in accordance with applicable requirements.

### **Audit Period**

Our audit period was from May 15, 2019, through September 15, 2025.

### **Criteria**

We gained an understanding of the projects and identified relevant criteria by reviewing applicable state requirements, Commission guidelines, executed project agreements, the LAPM, Alameda CTC's policies and procedures, and applicable federal regulations.

### **Risk Assessment and Internal Controls**

We performed a risk assessment that included identifying and evaluating whether Alameda CTC properly designed and implemented internal controls significant to our audit objectives. Our evaluation of internal controls focused on Alameda CTC's review and approval processes for contractor and consultant costs, change orders, matching costs, and contract procurement. Additionally, we assessed Alameda CTC's processes for tracking project costs and submitting reimbursement requests to Caltrans, and we assessed Alameda CTC's processes for completing and achieving project deliverables and benefits.

### **Assessment of Data Reliability**

Generally accepted government auditing standards require us to assess whether computer-processed information is sufficient and appropriate before using it to support our findings and conclusions. We used data from Alameda CTC's accounting system (AccuFund), which tracks expenditures, to ensure that Alameda CTC spent the appropriate amount of funds to meet matching requirements.

To assess the data's reliability, we traced and verified amounts from contractor invoices against amounts from AccuFund reports. We also relied on a report from Caltrans' data reporting system, InfoAdvantage, which tracks reimbursements that Caltrans made to Alameda CTC during our audit period. We traced and verified the total amounts from Alameda CTC's reimbursement requests against the expenditure report to assess

this data's reliability. In both cases, we determined the data was sufficiently reliable to meet our audit objectives.

### **Compliance Statement**

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 that the evidence obtained provides a reasonable basis for our findings and conclusions in accordance with our audit objectives.

### **Methodology**

As a result of our planning, we developed specific methods for gathering evidence to obtain reasonable assurance to address the audit objectives, as detailed in Table 3 on the following page.

**Table 3. Objectives and Methods in the Audit Process**

Audit Objective	Methods
<p><b>Objective 1</b> To determine if project costs incurred were allowable and adequately supported in accordance with Caltrans’ agreement provisions and state regulations.</p>	<p>Selected significant and high-risk areas to verify compliance with the project agreements, federal regulations, and state requirements. Those selected areas were:</p> <ul style="list-style-type: none"> <li>• A&amp;E Consultant Costs</li> <li>• Construction Contractor Costs</li> <li>• Contract Change Orders</li> <li>• Matching Costs</li> <li>• Procurement</li> </ul> <p><b>A&amp;E Consultant Costs</b></p> <p>Selected two of 19 consultant invoices for the 7<sup>th</sup> Street project. Determined whether selected costs were allowable and adequately supported by comparing costs to the contract and supporting documentation. Compared billing rates on the invoices to the approved rate sheet in the contract to determine if indirect costs were billed in accordance with the Caltrans accepted indirect cost rate.</p> <p><b>Construction Contractor Costs</b></p> <p>Selected five bid items from five of 49 invoices for the 7<sup>th</sup> Street project. Selected six bid items from six of 39 invoices for the FITS project. Determined whether selected costs were allowable, supported, authorized, project-related, and incurred within the allowable time frame by reviewing Alameda CTC’s project and accounting records. For Buy America Requirements we reviewed documentation relating to nine bid items from the FITS project subject to Buy America requirements. Determined whether Alameda CTC complied with Buy America by reviewing Certificates of Compliance and Mill Reports and comparing them to relevant criteria.</p> <p><b>Contract Change Orders</b></p> <p>Selected three of 30 change orders for the FITS project according to dollar amount and description. Determined if selected change orders were within the scope of work, approved, completed, and supported by reviewing the change order forms and memoranda, cost estimates, progress payments, and construction contract, and comparing to Alameda CTC’s policies and procedures and relevant criteria. Expanded testing for an additional 27 change orders to ensure they included required justifications.</p> <p><b>Matching Costs</b></p> <p>Determined if selected match costs were allowable, project-related, incurred within the allowable time frame, and supported, by reviewing invoices and accounting records and comparing project reimbursed amounts with project expenditure reports.</p> <p><b>Procurement</b></p> <p>Selected two construction contractors, one for 7<sup>th</sup> Street project and the other for FITS project. Reviewed procurement records to determine compliance with state and Caltrans requirements, including the invitation for bids, advertisement documentation, and the executed contracts.</p> <p>Reviewed one A&amp;E consultant procurement for the 7<sup>th</sup> Street project to determine compliance with state and Caltrans requirements by comparing the Alameda CTC’s procurement practices and records to relevant criteria.</p>

Audit Objective	Methods
<p><b>Objective 2</b></p> <p>To determine whether project deliverables were consistent with the project scope and schedule as described in the executed project agreements or approved amendments.</p>	<p>Determined whether project deliverables were consistent with project scope and schedule by reviewing the executed agreements, progress and Completion Reports, and before and after photographs and also by making a site visit and interviewing Alameda CTC staff and consultants.</p>
<p><b>Objective 3</b></p> <p>To determine whether project benefits were achieved and reported in accordance with applicable requirements.</p>	<p>Determined whether project benefits were reported to Caltrans and if the Alameda CTC had provided comparison of estimated versus actual project benefits by reviewing the project application, executed agreements, Project Programming Requests, Completion Reports, and interviewing Alameda CTC staff.</p>

## Appendix B. FITS Project Benefits as Provided in the Baseline Agreement

- Improved traffic information and management within the Port, its terminals, and access routes.
- Improved traffic observation, verification, and monitoring.
- Enhanced information sharing during an emergency or incident.
- Improved transportation communication with the City, Caltrans, MTC NextGen 511, and CHP.
- Development of an ITS communication network that serves future needs.
- TMC functionality at the Port for better traffic control, management, and monitoring.
- Increased speeds, throughput, and reliability of freight traffic.
- Reduced traffic congestion, bottlenecks, truck idling, and related emissions.
- Improved terminal wait time and turn time information.
- Improved traffic management during construction projects.
- Minimized conflicts between transportation modes.
- A system and data to facilitate improved terminal operations and efficiency.
- Improved goods movement along Port roadways and regional traffic routes, as well as interregional benefits from advanced truck traveler information.
- Improved safety and freight system efficiency and productivity using advanced information technologies such as WIM, Smart Parking, connected and automated vehicles, etc.
- Reduced community and environmental impacts, particularly for disadvantages and low-income communities in Oakland from reduced congestion, idling, and queues.
- Economic and job growth from improved productivity, reliability, and competitiveness of the drayage community and associated industries.
- Emissions impacts from the Cal-8/C analysis indicated the largest emissions benefits from the FITS project is CO<sub>2</sub> (reflective of greenhouse gas emissions) with nearly 10,000 tons reduced annually at a benefit of over \$6 million over the 20-year analysis period.

Source: Project Programming Request in FITS project baseline agreement (September 2018).

## Auditee's Response



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February 10, 2026

Mr. Bryan Beyer, CIG  
 Inspector General,  
 Independent Office of Audits and Investigations,  
 PO Box 942874, MS-2  
 Sacramento 94274-0001

Attention: Fabiola Torres, CIGA, Deputy Inspector General

**Subject: Response to Findings and Recommendations: Confidential Draft Project Compliance Audit Report, dated January 30, 2026, for the 7th Street Grade Separation East Project & Freight Intelligent Transportation System Project**

The Alameda County Transportation Commission (Alameda CTC) appreciates the opportunity to review and respond to the Draft Project Compliance Audit Report issued by the Independent Office of Audits and Investigations (IOAI) dated January 30, 2026. Alameda CTC values the audit process and acknowledges the importance of accountability, transparency, and compliance with state and federal requirements.

Overall, Alameda CTC notes the audit's conclusion that, except for the identified issues related to the Freight Intelligent Transportation System (FITS) project, the majority of costs claimed and reimbursed were allowable and adequately supported, and that adequate documentation was maintained for the ongoing 7th Street Grade Separation East Project. Alameda CTC takes the findings related to the FITS project seriously and is committed to addressing each recommendation in coordination with Caltrans and, where applicable, the Federal Highway Administration (FHWA).

The responses below are organized by finding and recommendation and describe Alameda CTC's planned corrective actions.

**Finding 1: Documentation to Support FITS Construction Expenditures**

*Summary of Finding:*

The audit identified that Alameda CTC lacked sufficient source documentation to support certain FITS project construction expenditures totaling \$682,436.

***Alameda CTC Response***

As noted in the audit, FITS was Alameda CTC's first construction project administered solely in-house after several years and involved technology-focused infrastructure that differed from traditional roadway projects. Staffing transitions and reliance on consultant experts to manage the files further contributed to the documentation deficiencies.

**Recommendation 1.1:** Coordinate with Caltrans to develop a corrective action plan, including recovery of \$682,436 in questioned costs.

*Page 2 -Response to Confidential Draft Report, Alameda CTC*

- **Response:** Alameda CTC will coordinate with Caltrans to determine the appropriate corrective action and resolution for the questioned costs. The bid items in question can be supported with photographs taken in the field today where the daily reports were missing.

**Recommendation 1.2:** Develop a system for archiving and retaining source documents for a minimum of three years from final voucher submission.

- **Response:** Alameda CTC has initiated improvements and is enhancing its digital records management system for construction projects with the 7<sup>th</sup> Street Grade Separation East project and utilizes folder structures aligned with Caltrans LAPM requirements.

Finding 2: Buy America Compliance for FITS Project Bid Items

*Summary of Finding:*

The audit determined that Alameda CTC could not verify Buy America compliance for three FITS bid items totaling \$222,845 due to missing certificates and mill reports.

***Alameda CTC Response***

Alameda CTC relied on expert consultant construction management teams to collect and maintain Buy America documentation; however, in this instance, the project file provided at closeout was incomplete, and required certifications could not be subsequently obtained.

**Recommendation 2.1:** Coordinate with FHWA, Caltrans, and Alameda CTC to develop a corrective action plan, including recovery of \$222,845 in questioned costs.

- **Response:** Alameda CTC will coordinate with Caltrans to determine the appropriate corrective action and resolution for the questioned costs. Alameda CTC did reach out to the manufacturers of the items that were subject to Buy America, during the audit, who indicated their materials were compliant but could not produce the initial mill certificates to support the claim. Additionally, Alameda CTC is willing to test the properties of the galvanized steel conduits to ensure performance compliance, consistent with Buy America standards.

**Recommendation 2.2:** Review practices and procedures to ensure the resident engineer project file is complete and properly transferred for retention.

- **Response:** Alameda CTC is updating its construction management procedures to require formal verification of Buy America documentation prior to material incorporation. A checklist will be implemented during procurement to ensure all required certifications and reports are included in the resident engineer file before transfer to Alameda CTC for long-term retention.

Finding 3: Reporting of FITS Project Benefits in the Completion Report

*Summary of Finding:*

The audit found that Alameda CTC's FITS Completion Report did not fully comply with SB 1 Guidelines because it did not include all benefits described in the executed agreements, did not report actual benefits, and did not describe the methodologies used to calculate benefits.

***Alameda CTC Response***

Alameda CTC acknowledges the audit's concerns regarding benefit reporting. Alameda CTC's original approach focused on reporting quantifiable metrics generated through the Cal-B/C model and did not fully address qualitative or operational benefits identified in the baseline agreement.

Alameda CTC acknowledges that the SB 1 Guidelines require a comparison of estimated versus actual benefits and greater transparency regarding methodologies.

*Page 3 -Response to Confidential Draft Report, Alameda CTC*

**Recommendation 3.1:** Update the FITS Completion Report to include a comparison of actual benefits to estimated benefits and include methodologies used.

- **Response:** The FITS Completion Report will be updated and coordinated with CTC staff to best report on the estimated benefits from the executed agreements with post-completion data. Additionally, Alameda CTC will coordinate with CTC staff to be able to provide a clear description of methodologies and clarify how to discuss benefits that are not data-driven.

**Recommendation 3.2:** Ensure future executed agreements include only benefits Alameda CTC intends to report and use current data when reporting benefits.

- **Response:** Moving forward, Alameda CTC will ensure that the benefits described in the executed agreements are both measurable and reportable. The supporting activities to report on benefits will be incorporated with project-related activities to ensure resources are committed to meeting grant funding requirements.

**Finding 4: Final Delivery Report for the FITS Project**

*Summary of Finding:*

The audit found that Alameda CTC did not submit the Final Delivery Report for the FITS project within the timeframe required by the Program Supplement, despite an FHWA extension related to federal reporting.

***Alameda CTC Response***

Alameda CTC acknowledges the audit's interpretation of the Program Supplement requirements and Caltrans' position that the FHWA extension does not supersede SB 1 and TCEP reporting obligations. Alameda CTC's understanding was influenced by the federal extension and the integrated nature of the multi-contract FITS project; however, Alameda CTC recognizes the need to comply with the specific terms of the Program Supplement for the TCEP-funded segment.

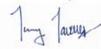
**Recommendation 4.1:** Submit a final report for the segment of the FITS project that was fully reimbursed through TCEP.

- **Response:** Alameda CTC will complete the Final Delivery Report for the FITS project in accordance with SB 1 requirements as quickly as feasible.

Alameda CTC is committed to strengthening its project documentation, compliance, and reporting practices and to working collaboratively with Caltrans staff to resolve the identified issues.

If you have any questions, please reach out to Patricia Reavey at [preavey@alamedactc.org](mailto:preavey@alamedactc.org) or Jhay Delos Reyes at [jdelosreyes@alamedactc.org](mailto:jdelosreyes@alamedactc.org).

Sincerely,



Tony Tavares  
Executive Director, Alameda County Transportation Commission

cc: Patricia Reavey, Deputy Executive Director of Finance and Administration, Alameda CTC  
Jhay Delos Reyes, Director of Project Delivery and Construction, Alameda CTC  
Seung Cho, Director of Procurement and Information Technology, Alameda CTC  
Ben Shelton, Audits Chief, Internal Audits Office, Caltrans

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