Q1. Are all accounting and statistical records related to performance in a central location or are they at decentralized sites?
A1. The records are located at decentralized sites. The performance audits will be conducted at different locations; two transit operators (Placer County Department of Public Works and Tahoe Transportation District) and the TRPA office.

Q2. If TRPA could change one thing about the prior triennial audit process what would it be?
A2. The last performance audit period took place during a time of transition for one of our transit operators. This made for a very chaotic audit process. Our auditor worked through it very well and was flexible with us, so I would not change anything about the auditor.

Q3. Our audits are paperless. Will the schedules and other work papers prepared by TRPA be in electronic format?
A3. We will try to limit paper as much as possible throughout the audit process.

Q4. What transition issues would concern TRPA if the audit is awarded to new auditors?
A4. This is a Performance Audit for a set three-year period, and requires soliciting proposals for each audit. This would not be considered a “transition” away from anything that is already in place. It is a new audit-period.

Q5. Were there any journal entries discovered by the auditors during their audit process for the previous triennial performance audit? If so, what areas did they relate to?
A5. No, there were no journal entries discovered during the previous audit.

Q6. How many auditors and how many days were the auditors in the field for interim? Final fieldwork?
A6. There was one auditor assigned to the performance audits. It involved three on-site trips, each trip being between two to three days in length. This audit took place during a time of transition for one of our transit operators which extended the number of on-site trips.

Q7. What were the major audit issues identified in the last triennial performance audit? Any anticipated issues for this period?
A7. Below is a partial list of issues identified in the last performance audit. For a complete list of findings and recommendations for all three performance audits, please visit: http://www.tahoempo.org/tda.aspx?SelectedIndex=4. At this time there are no anticipated issues for this performance audit.

- Verify the operations contractor is reporting performance measures, including Operating Cost, Revenues, Vehicle Service Hours, Vehicle Service Miles, Passenger Counts and Full Time Equivalents in accordance with both TDA definitions and contract specifications.
- Monitor expenses and revenues on a monthly basis, including actual versus projections.
- Manage contractor performance.
- Enhance rider communication, specifically during schedule changes.
- Ensure the financial and compliance audits are prepared in accordance to TDA requirements.

Q8. What were the audit fees for the last two triennial performance audits?
A8. We encourage you to make your own bid, but for comparison reasons the cost of the 2006/07 - 2009/10 performance audit was $21,900. The cost for the 2003/04 – 2005/06 performance audit is not available.

Q9. Are previous triennial performance audit reports publicly available? If not, can they be sent to prospective bidders?