



**Eastern Sierra Council of Governments (ESCOG)
Joint Powers Authority Agenda**

STAFF REPORT

To: ESCOG Joint Powers Authority
From: Elaine Kabala, Executive Director
Subject: Receive Findings and Corrective Action Plan from Caltrans Pre-Award Audit
Meeting date: October 23, 2024
Prepared on: October 15, 2024
Attachments: A) None

BACKGROUND/HISTORY:

As a requirement of the Highway-to-Boulevards Grant the ESCOG pursued in September 2023, ESCOG was required to undergo a pre-award audit. The pre-award audit is a requirement for the ESCOG to enter into a grant agreement with Caltrans. The Caltrans Internal Audits Office has provided the findings of their audit, as well as a corrective action plan for the findings.

Corrective actions required to be completed by February 28, 2025 include:

- Attending Local Agency Architectural & Engineering (A&E) Contract Procurement Training
- Adopting Chapter 10 of the Local Assistance Procedures Manual by resolution
- Providing updated grant management procedures, specifically adding secondary verification of staff timesheets for time spent on grants

BUDGET IMPACTS:

None.

LEGAL REVIEW:

ESCOG Counsel Grace Chuchla has reviewed this item and found that it complies with the law.

RECOMMENDATION:

Staff recommends the Board receive the findings and recommendations from Caltrans Pre-Award Audit.