

MANAGEMENT AUDIT REPORT
OF
TRANSPORTATION DEMAND MANAGEMENT
CITYWIDE
REPORT NO. 05-104



CITY OF ALBUQUERQUE
OFFICE OF INTERNAL AUDIT AND INVESTIGATIONS



City of Albuquerque
Office of Internal Audit and Investigations
P.O. Box 1293, Albuquerque, New Mexico 87103

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Accountability in Government Oversight Committee
City of Albuquerque
Albuquerque, New Mexico

Audit: TRANSPORTATION DEMAND MANAGEMENT
CITYWIDE
05-104

FINAL

INTRODUCTION

The Office of Internal Audit and Investigations (OIAI) conducted a management audit of the Transportation Demand Management programs operated by various City of Albuquerque (City) departments. The audit was included in the fiscal year (FY) 2005 approved audit plan.

There are five different funding sources that relate to the City's Transportation Demand Management efforts. Each funding source relates either totally or partially to the City's efforts to get commuters to utilize transportation alternatives other than single occupancy vehicles. The funding sources are as follows:

1. State of New Mexico Department of Transportation (NMDOT). The City is a sub grantee to the NMDOT to promote ridesharing and transportation demand activities which includes bicycling. The program FY2005 budget was \$902,280. The ABQ Ride Department grant program work scope has various elements, including ones that relate to bicycling and carpooling.
2. General Obligation Bonds. City Council passed an ordinance to set aside five percent of Public Works Department transportation funding from the general obligation bond program to fund trails and bikeways. During FY2005, the Public Works Department was merged into the Department of Municipal Development (DMD). Prior to this time, the Public Works

Department was responsible for the expenditures. Over a two year period approximately \$1.8 million was received from the general obligation bonds, for this purpose.

3. Transportation Infrastructure Tax. In 1999, City voters passed the Transportation Infrastructure Tax in which a one-fourth of one percent gross receipts tax was assessed to fund improvement of transportation systems within the City. By ordinance, 4% of the tax monies are to be used for trails and bikeways. DMD receives approximately \$1 million per year from this tax, for these purposes.
4. NMDOT. DMD annually receives federal grant money to operate a Bicycle Travel Demand Management Program. The grant amount for federal FY2004/2005 was \$175,000.
5. NMDOT. The Parks and Recreation Department (PRD) receives annual federal grant money to operate a bicycle/pedestrian safety program. The annual grant amount for federal FY2004/2005 was \$50,000.

AUDIT OBJECTIVES

The objectives of the audit were to determine:

- Are the requirements of the various Transportation Demand Management grants being complied with?
- Are the requirements of City ordinances relating to Transportation Demand Management being complied with?
- Are expenditures that have been charged to Transportation Demand Management programs related to the purpose of the programs, and is there documentation to support the validity of the expenditure?

SCOPE

Our audit did not include an examination of all functions and activities related to the various Transportation Demand Management programs. This report and its conclusions are based on information taken from a sample of transactions and do not purport to represent an examination of all related transactions and activities.

The extent of our expenditure testing was as follows:

Program Tested	Department	Time Frame	Total Population	Total Sample
Ridesharing and Transportation Demand	ABQ Ride	FY05	\$827,011	\$470,346
Bicycle/Pedestrian Safety	Parks & Recreation	7-02 thru 6-04	\$174,106	\$68,812
Bicycle Travel Demand Management Program	DMD	1-30-03 thru 8-19-05	\$550,834	\$406,597
General Obligation Bonds	DMD	8-22-03 thru 6-30-05	\$1,443,708	\$702,517
Transportation Infrastructure Tax	DMD	7-1-03 thru 6-30-05	\$1,807,886	\$916,413

The audit report is based on our examination of Transportation Demand Management activities through the completion of fieldwork and does not reflect events or accounting entries after that date. Our last day of fieldwork was March 1, 2006.

The audit was conducted in accordance with Government Auditing Standards, except Standard 3.49, requiring an external quality review.

METHODOLOGY

We judgmentally selected Transportation Demand Management expenditures totaling \$2,564,685 for testing. Our expenditure tests included reviewing supporting documentation and determining that the expenditure met the purpose and intent of the various Transportation Demand Management programs.

Compliance with the requirements of the various Transportation Demand Management grants and applicable City ordinances was accomplished by conducting interviews with City personnel and reviewing the applicable grant documents. Additionally we reviewed City ordinances and documentation prepared by the various City departments pertaining to these programs.

FINDINGS

The purpose of an internal audit is to identify changes in the auditee's activities, which would improve its effectiveness, efficiency, and compliance with administrative policies and applicable rules and regulations. Therefore, the auditee's activities that appear to be functioning well are not usually commented on in audit reports.

The following findings concern areas that we believe could be improved by the implementation of the related recommendations.

ABQ RIDE (ABQ RIDE) DEPARTMENT – NEW MEXICO DEPARTMENT OF TRANSPORTATION (NMDOT) GRANT.

1. ABQ RIDE SHOULD ENSURE THAT THE GOALS AND OBJECTIVES ESTABLISHED BY THE FISCAL YEAR 2004/2005 MEMORANDUM OF AGREEMENT (MOA) BETWEEN THE NMDOT AND THE CITY ARE MET.

The following grant objectives were not met by ABQ Ride:

- New registrations to the car pool data base which matches up individuals who are interested in carpooling. The FY 2004/2005 MOA required an additional 400 new registrations to the carpool data base annually. In FY2005 ABQ Ride only had 23 requests for carpool matches of which 10 were successfully matched.
- Implementation of a technologically advanced ridematching software package which would provide individuals with a list of other commuters who have similar commute patterns for carpooling opportunities.
- Development of a new customer feedback database to track comments, complaints, and compliments regarding ABQ Ride service. In conjunction with the development of the feedback database the implementation of a feedback process that allows ABQ Ride staff to provide a response to every customer in a timely manner.

- Securing additional ACT Now agreements between the City and Albuquerque employers which promote and encourage alternative commuter transportation. ACT Now is an ABQ Ride program to develop and promote Transportation Demand Management programs that encourage the use of alternative modes of transportation to improve air quality and decrease traffic congestion in the Albuquerque area.
- Conducting the required ACT Now maintenance meetings and administering the required ACT Now employee commute surveys. According to the MOA with the NMDOT, ABQ Ride was to secure 15 new ACT Now agreements with city employers, conduct 575 maintenance meetings with the ACT Now coordinators, and administer 45 ACT Now employee commute surveys at ACT Now partner sites to determine the percentage of employees using alternative transportation. We noted 9 new ACT Now agreements signed in FY 2005, 396 maintenance meetings conducted, and 22 ACT Now employee commuter surveys conducted.

According to ABQ Ride personnel the grant goals were not met due to the following:

- Carpooling as a method of alternative transportation was downplayed in FY 2005 because the ridematching software package was not working properly.
- The implementation of new ridematching software was not carried out because ABQ Ride was undergoing a technology needs analysis.
- ABQ Ride did not have a database to record customer feedback.
- ABQ Ride's Fiscal Manager did not have a copy of the grant agreement to ensure that grant objectives were accomplished.
- The inability to accomplish software related grant goals was because the grant did not providing funding for information system related personnel.

The inability of a grantee to accomplish the goals and objectives of the grant could cause the grant to be discontinued by the NMDOT with a request for repayment of grant funds previously remitted.

RECOMMENDATION

ABQ Ride should accomplish the goals and objectives of the FY 2004/2005 MOA between the NMDOT and the City. To specifically meet these goals and objectives ABQ Ride should consider the following:

- Request that a portion of this funding be used for an information-systems related position in order to accomplish software related goals.
- Assign someone within ABQ Ride the responsibilities of ensuring that all federal or state grant goals and objectives are monitored, met, and properly reported. This individual should ensure that copies of the grant agreements are maintained and made available to those ABQ Ride employees involved with the grants.
- ABQ Ride should consider coordinating with the 311 Call Center to determine if additional data regarding customer feedback could be obtained from the 311 Call Center's data base.

RESPONSE FROM ABQ RIDE

“Transit’s responses to the three specific recommendations in this finding are as follows:

“Transit currently has five vacant information systems positions in the process of being hired. A fully staffed IT section should be able to provide the appropriate assistance to accomplish the software and technical goals established in the TDM plan without resorting to modification of the MOA.

“Transit has a grant manager position (management analyst II) that has been vacant for about 15 months. This position has been advertised and a candidate has been selected and recommended for hire. This position will be responsible for the monitoring, execution and reporting of all federal and state grants, as well as the dissemination of all required information related to various grants. This position will also monitor and report on all published grant goals, expenditures, milestones and status. This task will be implemented by October 31, 2006.

“Transit’s Customer Feedback System captures all customer comments

received by ABQ Ride's Customer Service Division. This system was developed in-house and was implemented in January, 2006. These comments are analyzed and reported to senior management on a weekly basis. The Customer Service Division currently receives transit related comments from the 311 Call Center. These comments are entered into the Customer Feedback System."

2. ABQ RIDE SHOULD PROPERLY ACCOUNT FOR GRANT ACTIVITIES.

A. ABQ Ride incorrectly spent \$13,862 in City matching funds for direct grant costs.

City Council Resolution R-03-249 authorized the filing of a grant application for a rideshare/transportation demand management program with the Federal Highway Administration and provided an appropriation to ABQ Ride to pay for a portion of the program costs. This resolution stated, "That in the event this grant is awarded, City matching funds in the amount of \$88,000, of which \$13,862 is reserved for indirect costs. . . ." ABQ Ride spent the \$13,862 on direct costs, rather than indirect costs as specified in the resolution.

B. ABQ Ride underbilled the NMDOT for grant expenditures.

The FY 2004/2005 MOA stated that the City could bill this grant 93% of the costs incurred by the City to operate the program. However, ABQ Ride only billed the grant 90.25% of the costs incurred, therefore underbilling the NMDOT by \$20,323.

There was turnover in the ABQ Ride personnel who accounted for and billed this grant which could account for some of the billing errors noted. Additionally, the ABQ Ride Fiscal Manager did not have a copy of the grant MOA, resulting in inadequate oversight of the grant billing and accounting.

Incorrect usage of grant matching funds could cause NMDOT to request reimbursement of those monies. Underbilling of grant expenditures could create cash flow and budgetary problems for ABQ Ride.

RECOMMENDATION

ABQ Ride should comply with the appropriation requirements of City ordinances and use the correct percentage when invoicing the NMDOT.

RESPONSE FROM ABQ RIDE

“Transit agrees with this recommendation. With the filling of the grant manager position and the recent filling of the fiscal manager position, appropriate fiscal status reporting will allow the TDM project managers to more precisely control their various projects. All invoices for reimbursement will be processed through both grant and fiscal management for completeness and accuracy. This process will ensure that Transit is in compliance with all applicable provisions of the appropriate City ordinances. This recommendation will be fully implemented by October 31, 2006.”

3. ABQ RIDE SHOULD COMPLY WITH THE ANNUAL AUDIT REQUIREMENT OF THE FY 2004/2005 MOA BETWEEN THE NMDOT AND THE CITY.

ABQ Ride did not notify NMDOT nor receive NMDOT approval for the selection of the City’s external auditor. The FY 2004/2005 MOA required that ABQ Ride ensure that an audit on the program is performed. The MOA also required that ABQ Ride receive approval from NMDOT on the firm selected.

All grant documents should be reviewed for reporting compliance by ABQ Ride management. Failure to follow and adhere to reporting requirements set by the grantor could put the grant in jeopardy for future funding.

ABQ Ride believed that the City’s comprehensive annual financial report satisfied this requirement.

RECOMMENDATION

ABQ Ride should comply with the annual audit requirement of the FY 2004/2005 MOA between the NMDOT and the City.

RESPONSE FROM ABQ RIDE

“Transit agrees with this recommendation. In January, 2006, NMDOT was asked if they wished to initiate an audit pursuant to the MOA; no response was forthcoming. The incoming grant manager will investigate what auditing requirements might be unfulfilled. Transit will initiate

subsequent audit requests. All required audits will be executed by December 31, 2006.”

DEPARTMENT OF MUNICIPAL DEVELOPMENT (DMD) – GENERAL OBLIGATION (GO) BONDS

4. **DMD SHOULD DETERMINE IF THE CURRENT ALLOCATION OF THE GO BOND FUNDS COMPLY WITH FUNDING REQUIREMENTS.**

DMD is not spending the five percent general obligation bond set aside as specified in the Ordinance. DMD is using this funding entirely for on-street projects rather than an equal distribution between bike trails and on-street projects as required.

2-12-6 ROA1994 states, “An amount not less than five (5) percent of funding for the Public Works – Street purpose of the Public Works Department in the Capital Improvement Program shall be dedicated to trails and bikeways. The projects funded through this set aside shall be consistent with the adopted 1993 Rank II Trails and Bikeways Facility Plan or any subsequent updates to the plan.”

The updated Final Comprehensive On-Street Bicycle Plan, which was adopted in November 2000 states in the Funding Sources section, “A local dedicated funding source was created in 1995 when the City of Albuquerque passed a resolution that set aside 5% of Public Works Transportation funding from the General Obligation bond program for bikeways and trails. The two programs share the 5% set aside and *these funds are currently the only guaranteed money for the on-street bikeway network improvements*. Descriptions of potential Federal, state, and local funding sources for implementing bicycle projects are provided below.” The Local Sources section of the document state, “Both the City of Albuquerque and Bernalillo have set aside 5% of the Public Works portion of their GO bonds to be used exclusively for bicycle projects, beginning in 1995. The City set aside is equally distributed between the on-street (2.5%) and trails (2.5%) programs.”

DMD management stated that because a portion of the Transportation Infrastructure Tax was committed to bike trails, the entire five percent general obligation bond set aside should be spent for on-street bike projects.

As a result of DMD’s adjustment of the spending allocation, DMD may not be meeting the spending plan in the 2000 Final Comprehensive On-Street Bicycle Plan.

RECOMMENDATION

DMD should determine if the current allocation of the GO bond funds comply with the funding requirements of 2-12-6 ROA1994 and the related 2000 Final Comprehensive On-Street Bicycle Plan.

DMD should consider presenting an amendment of the funding requirements of 2-12-6 ROA1994 for City Council approval or modifying the 2000 Final Comprehensive On-Street Bicycle Plan.

RESPONSE FROM DMD

“DMD believe it is in compliance with Ordinance 2-12-6 ROA 1994. DMD will clarify the language in the 2000 Final Comprehensive On-Street Bicycle Plan.”

DMD – BICYCLE TRAVEL DEMAND MANAGEMENT PROGRAM – NMDOT GRANT

5. DMD SHOULD PERFORM AN UPDATED COMPREHENSIVE SURVEY OF BICYCLISTS TO DETERMINE IF THE APPROPRIATE ACTIONS ARE BEING TAKEN TO INCREASE THE NUMBER OF CITIZENS COMMUTING BY BICYCLE.

There have been no recent bicyclist surveys performed to determine what actions the City should take to increase the number of citizens commuting by bicycle.

If an updated comprehensive survey of bicyclists was performed, it could aid the City in determining if the appropriate actions are being taken to increase the number of citizens commuting by bicycle. The last bicyclist survey performed was related to the 2000 Final Comprehensive On-Street Bicycle Plan.

The NMDOT grant Amended Project Identification Form states that “Non-construction activities might involve data gathering efforts such as performing special commuter . . . bicycle travel surveys; market polling or focus group surveys to obtain information on customer needs.”

The DMD employee who performs activities funded by this grant explained that he considered a new bicyclist survey to be a lower priority than his other activities related to the grant. He does receive informal bicyclist input through telephone calls from bicyclists, feedback relating

to the City website information on bicycling commuting and through monthly meetings with bicyclist organizations.

The City may not be taking appropriate actions necessary to address the concerns and needs of City cyclists.

RECOMMENDATION

DMD should perform an updated comprehensive survey of bicyclists to determine if the appropriate actions are being taken by the City to increase the number of citizens commuting by bicycle.

RESPONSE FROM DMD

“DMD continues to implement project recommendations resulting from the survey completed in 2000. In addition to the 2000 survey, DMD receives monthly user feedback from the Greater Albuquerque Bicycle Advisory Committee (GABAC) and the Greater Albuquerque Recreational Trails Committee (GARTC). DMD also coordinates with the Mid Region Council of Governments (MRCOG) in preparation on their Long Range Bikeway System Plan that is updated periodically. DMD will evaluate when subsequent surveys should be conducted to continue the progress of Albuquerque’s Bicycle Program.”

6. DMD SHOULD DETERMINE IF INCREASING THE NUMBER OF BIKE LOCKERS OR MOVING LOCKERS AMONG THE EXISTING LOCATIONS WOULD INCREASE THE NUMBER OF CITIZENS COMMUTING BY BICYCLE.

Bicycle lockers at certain employer locations in the City are 100% utilized, while other locations are less than fully utilized. DMD uses Bicycle Travel Demand Management grant monies to install bike lockers at various employment locations throughout the City. According to a November 2005 inventory listing of lockers, there are 212 lockers at 19 sites located through out the City; 175 of these lockers are in use. At 10 of these sites, all the available lockers are in use.

The scope of services of the 2003 – 2008 improvement program for the Bicycle Travel Demand Management program requires the City to develop and implement an ongoing

employer/employee outreach program, including an employee assessment of short and long term bicycle parking and locker needs for employees and customers.

The DMD employee who performs activities funded by this grant explained that there is no formal process to assess the number of bike lockers that are needed in total, or at the individual locations. He further indicated that DMD was considering adding additional lockers in the future.

The City may not be taking appropriate actions necessary to address the concerns and needs of cyclists.

RECOMMENDATION

DMD should determine if increasing the number of bike lockers, especially at those locations which have 100% utilization, would increase the number of citizens commuting by bicycle. Alternatively, DMD should consider moving some bike lockers from those locations where they are not fully utilized, to those locations that are 100% utilized.

RESPONSE FROM DMD

“DMD agrees with this recommendation. DMD is working with facility managers at locations that are 100% utilized in order to provide more lockers. We have successfully relocated some lockers from low-use areas to high-use and will continue to look for more opportunities in the future.”

PARKS AND RECREATION DEPARTMENT (PRD) – NMDOT GRANT - BICYCLE/PEDESTRIAN SAFETY PROGRAM

7. PRD SHOULD ENSURE THAT EXPENDITURES PAID FOR WITH NMDOT GRANT MONIES ARE PROPERLY DOCUMENTED, SUPPORTED AND ALLOWED BY THE TERMS OF THE GRANT.

OIAI judgmentally sampled thirty-three PRD grant expenditures from July 2002 through June 2004, relating to the bicycle/pedestrian safety program and noted:

- PRD charged \$65,261 in unallowable personnel expenses to the grant. The grant’s Scope of Service for 2003 and 2004 states, “None of these funds, nor the City match

will be used for personnel expenses.....All personnel expenses will come from the regular Outdoor Recreation budget.”

- PRD did not use the correct matching allocation which caused the grant to be under billed by \$5,029. Matching funds should have been calculated at 25% of program costs, in accordance with the grant provisions, rather than the 20% matching that PRD used.
- PRD billed NMDOT for certain expenditures greater than 90 days old. According to the grant document any vendor invoice greater than 90 days should not be billed to the grant. The Third Supplemental Joint Powers Project Agreement notes, the “State will not make payments to the City . . . for any invoices received after ninety (90) days of the invoice date.”
- PRD purchased three items, each costing more than \$1,000 that were not in the applicable scope of services. PRD did not obtain the grant-required pre-approval from the state. The total cost of these three items was \$22,864. The Third Supplemental Joint Powers Project Agreement states “Obtain DEPARTMENT approval on all purchases above One Thousand Dollar (\$1000) that are not in the current scope of services prior to award.”

PRD management believed they were using 1998-1999 grant monies during FY 2003. Prior NMDOT grants allowed certain personnel costs and used different matching percentages. However, PRD was not able to provide documentation to support their position. PRD management stated that they were not aware they were required to request approval for expenditures greater than \$1,000 which were not in the current scope of the grant. They also informed us that the late invoicing was due to NMDOT requesting that PRD monthly billing be held unless the total invoice was greater than \$1,500.

Failure to follow and adhere to compliance requirements set by the grantor could put the grant in jeopardy for future funding.

RECOMMENDATION

The PRD should ensure that expenditures paid for with NMDOT grant monies are properly documented, supported and allowed by the terms of the grant.

RESPONSE FROM PRD

“Parks agrees with this recommendation. PRD will ensure that all monies expended are properly allowed by the grant. In addition, PRD will obtain written permission and/or written agreement(s) when there are questions regarding allowable expenditures, or when there are differences in funding years. Furthermore, a new activity will be requested each time a new grant award is made to the City. This will ensure each grant year will have its own revenues and expenditures, making the activity more accountable. All of the above will be implemented immediately.”

OTHER

8. DMD SHOULD ENSURE THAT TRANSPORTATION DEMAND MANAGEMENT EXPENDITURES ARE PROPERLY DOCUMENTED AND SUPPORTED.

One out of the twenty-eight expenditures judgmentally selected for testing, paid for with grant monies relating to the Bicycle Travel Demand Management program, could not be documented by the DMD. The journal voucher was for \$52,223. Another one of the twenty-eight expenditures in the amount of \$15,370 allocated overhead costs to projects on a straight line basis which was not proportionate to the actual level of activity of the project.

One out of the seventeen expenditures judgmentally selected for testing, paid for with Transportation Infrastructure Tax funds, was a partially unsupported journal voucher for reimbursement of general fund employee costs of \$10,946. Also, one of the seventeen expenditures in the amount of \$10,951 allocated overhead costs to projects on a straight line basis which was not proportionate to the actual level of activity of the project.

The City’s On-Line Journal Voucher Policy Statement requires that “For audit purposes, departments are required to retain these records for the following period of time: . . . At least five (5) years.”

Also, a memo from a prior CAO dated June 28, 2002 to Department Directors and Fiscal Managers regarding General Ledger – Journal Vouchers stated, “The support for each JV must immediately be available upon request by Financial Reporting, external auditors or Internal Audit.”

These problems were due, in part, to accounting responsibilities being transferred from the former Public Works Department to DMD.

The lack of proper documentation is a violation of City Policy. As a result of the lack of supporting documentation, OIAI could not determine if these expenditures were proper to charge to the Transportation Demand Management programs.

RECOMMENDATION

DMD should ensure that all Transportation Demand Management expenditures are properly documented and supported.

RESPONSE FROM DMD

“DMD agrees with this recommendation and is complying. The four expenditures in question range from June 2002 to June 2004. Throughout this period the Department underwent several reorganizations including the dissolution of the old Public Works Department and therefore documentation for these expenditures could not be located. Current DMD procedures and policies ensure that all financial documents are appropriately documented and filed.”

9. THE THREE DEPARTMENTS WHO PERFORM TRANSPORTATION DEMAND MANAGEMENT FUNCTIONS SHOULD BETTER COORDINATE THEIR EFFORTS.

There are five different funding sources that relate to the City's Transportation Demand Management efforts. Each of these five funding sources relates either totally or partially to the City's efforts to get commuters to utilize transportation alternatives other than single occupancy vehicles. ABQ Ride, DMD and PRD manage programs relating to this effort. To ensure effective utilization of Transportation Demand Management resources there should be increased cooperation between these three departments. This will help to ensure efforts do not overlap, and funds are used in the most effective way to accomplish the City's goals to get commuters to utilize transportation alternatives other than single occupancy vehicles.

RECOMMENDATION

The three departments who perform Transportation Demand Management functions should coordinate their efforts to ensure that funds are used in the most effective way

to accomplish the City's goals to get commuters to utilize transportation alternatives other than single occupancy vehicles.

RESPONSE FROM ABQ RIDE

“Transit agrees with this recommendation and will suggest to the other departments (DMD and Parks) that a TDM coordinating committee be organized among the three. This mission of this committee will be to coordinate the many TDM related projects and funding existing among the three members. It is important that all funds dedicated to TDM be utilized as effectively and efficiently as possible. This committee will be organized by September 30, 2006, with Transit taking the lead.”

RESPONSE FROM DMD

“DMD agrees with this recommendation. Currently DMD coordinates with ABQ Ride and the Parks and Recreation Department on such things as Bike-to-Work days and training activities.”

RESPONSE FROM PRD

“Parks agrees with this recommendation. Parks will work with the other departments to ensure funds are used in the most effective way to encourage commuters to utilize transportation alternatives.”

CONCLUSION

ABQ Ride, PRD and DMD are required to comply with the grants and ordinances that fund their Transportation Demand Management projects. It is essential that ABQ Ride, PRD and DMD develop controls and procedures to ensure that these requirements are met.

We appreciate the cooperation and assistance of the ABQ Ride, PRD and DMD staff during the audit.

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