

**NMDOT Asset Management and Planning Division
Statewide Planning Bureau – Government to Government Unit
Annual Quality Assurance Review of RTPOs
Checklist and Report**

Initial QAR Meeting:

Entity (RTPO): NPRTPO	Reviewer: Joseph Moriarty
North Central New Mexico Economic Development District - NPRTPO	Review date: April 22, 2020 (via telephone conference)
Personnel interviewed (list names and positions): Lesah R. Sedillo, Community Development Director Steve Fisher, Transportation Planner	

QAR Follow-Up Meeting (if applicable):

Entity (RTPO):	Reviewer:
	Review date:
Personnel interviewed (list names and positions):	

1. Summarize results of agency audit, including any findings for the year ending June 30, 2019.

Provide context for any quotes, indicating the audit section in which the finding is found.

Additionally, review the Single Audit Section and highlight any findings related to the SPR grant:

On 3/5/2020, the NM Office of the State Auditor released the 2019 annual financial audit for the North Central New Mexico Economic Development District (NCNMEDD). Hinkle and Landers conducted the audit and received by the GTG Planning Liaison on 3/10/2020. For Major Federal Programs the audit indicated an unmodified opinion. Therefore, there were no audit findings that were required to be reported in accordance with 2 CFR 200.516(a).

The current audit documented three modified or repeated finding from the previous year's audit (2018). Finding 2017-001 Control over Credit Cards was resolved during the current audit year. The 2019 audit documented the following findings:

Material Weakness in Internal Control over Financial Reporting:

1. 2019-002 Financial Reporting and Internal Controls MODIFIED [2018-001]
2. 2019-007 Recording of State and Federal Grants and Preparation of the Schedule of Expenditures of Federal Awards CURRENT

Significant Deficiency in Internal Control Over Financial Reporting:

1. 2019-003 Restatement REPEATED [2018-002]
2. 2019-005 Pay roll PERA and RHC Withholding CURRENT
3. 2019-006 Inconsistencies in Bank Reconciliation CURRENT
4. 2019-009 Journal Entries CURRENT
5. 2019-010 Tracking of Loan Receivables CURRENT
6. 2019-011 Subrecipient Monitoring and Subrecipient Award Agreements CURRENT

Other Significant Noncompliance:

1. 2019-001 PERA and RHC remitted late MODIFIED [2017 -002]
2. 2019-004 Late Submission of Audit Report CURRENT
3. 2019-008 Undercollateralized Bank Account CURRENT

4. 2019-007 Recording of State and Federal Grants and Preparation of the Schedule of Expenditures of Federal Awards CURRENT
5. 2019-011 Subrecipient Monitoring and Subrecipient Award Agreements CURRENT

The auditor did not qualify NCNMEDD as a low-risk auditee. However, there were no specific findings related to the FHWA SPR grant program administered by NMDOT that flow to NCNMEDD to fund NPRTPO. Audit finding 2019-007 relates to Federal Awards that NCNMEDD receives which could negatively affect the FHWA SPR grant program in the future if not resolved in a systematic fashion by NCNMEDD. Detailed below are the specific findings, issues, criteria, recommendations from the auditor regarding finding 2019-007. Also detailed below is a summary of NCNMEDD response and corrective action plan to address this finding.

2019-007 — Recording Of State And Federal Grants And Preparation Of The Schedule Of Expenditures Of Federal Awards (pages 87 – 89)

Type of Finding:

- D. Material Weakness in Internal Controls Over Financial Reporting
- D. Instance of Noncompliance related to Federal Awards

The audit found that the reconciliation process related to state and federal grants and receivables was not well established and documented during the year of audit. Additionally, the audit found that the Schedule of Expenditures of Federal Awards (SEFA), derived from the client's grant schedule, required several proposed auditor adjustments and corrections.

The audit articulated the following two criteria regarding this finding:

1. Identifying the proper revenue recognition as required by GASB 33 is critical for recording accurate financial statements. Specifically grants that are funded on a reimbursable basis must have revenues matching expenditures; otherwise, the recording of the revenue and expenditure activity is not accurate.
2. 2 CFR 200.510 indicates that the auditee must prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with 200.502 Basis for Determining Federal Awards Expended.
 - 2.1. Per 2 CFR 200.502 the determination of when a Federal award is expended should be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards, such as: expenditure/expense transactions associated with awards.
 - 2.2. 2 CFR Part 200.303 requires the program establish and maintain effective internal controls over Federal awards that provides reasonable assurance of compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

The lack of reconciliation and review has caused deficiencies in internal controls at the District. Without an established process governed by effective internal controls, the District may not prevent or detect material misstatements for grant receivables, or on its SEFA, in a timely manner. In addition, the errors could result in improper selections of major

program(s) for the single audit and a substandard single audit.

The auditor recommended that responsible grant personnel be aware of the revenue recognition rules per GASB 33 and the grant awards. They also recommended additional training, as well as other staff be available to provide backup. A review by management to ensure accuracy of the receivables and the SEFA should also occur. The SEFA should include the name of the grant, name of grantor, the CFDA #, the pass-through number if applicable and a reconciliation of the federal revenues and expenditures to the NCNMEDD's general ledger.

NCNMEDD Response

Management was aware of potential deficiencies with the Schedule of Expenditures of Federal Awards (SEFA) because some entries and adjustments were found to be missing in the accounting system.

NCNMEDD Corrective Action Plan

NCNMEDD's corrective action plan is to ensure a monthly reconciliation of all grant expenditures and revenues, overseen by a retired CPA consultant. NCNMEDD to begin this corrective action plan in January 2020. NCNMEDD also indicated that they would reconcile back to July 2019 to ensure complete reconciliations for FY 2020.

Timeline: January 1, 2020 through June 30, 2020

Employee(s) Responsible: Finance Director and Executive Director

Additionally, the audit is: Current On file Linked via the website

General summary: There were no specific findings related to the Federal-Aid Highway SPR grant program. However, seven finding (2019-002, -003, -005, -006, -007, -010, -011) relate to inadequate internal financial controls at NCNMEDD. Three findings (2019-001, -002, and -003) were repeated and/or modified from the 2018 audit. Finding 2019-001 relate to non-compliance with State rules and statutes. Findings 2019-007 and 2019-011 also relate to noncompliance with Federal Awards. NCNMEDD staff recognize these deficiencies and has instituted corrective action plans to address all the audit findings.

The NCNMEDD audit is available to view or download at the RTPONM.ORG "NORTHERN PUEBLOS" webpage via a link to the State Auditor's website.

Concerns/Issues: Similar to last year (2018), the current audit did not quality NCNMEDD as a low-risk auditee. Inadequate financial controls has been a re-occurring finding from previous audits. Therefore, to continue receiving federal funding for its constituent programs it is imperative that NCNMEDD establish robust internal financial controls and oversight. NCNMEDD is required to adequately monitor and accurately report all federal program expenditures. Audit finding 2019-007 could negatively affect the FHWA SPR grant program in the future if not resolved. Training and cross-training NCNMEDD financial staff for back up is a good practice. It is also recommended that NCNMEDD staff, especially those involved in Federal grants management, attend 2 CFR 200 training that is periodically available from FHWA and/or from other Federal Agencies. The National Highway Institute (NHI) offers web-based grants management training. See this link for the first part of this training: https://www.nhi.fhwa.dot.gov/course-search?tab=0&key=grants+management&typ=3%2C11&sf=0&course_no=151058

Best Practices: All federal grants must comply with 2 CFR 200. Additionally, the Federal Aid Highway Program funds, which include the funds used by NCNMEDD to fund NPRTPO, must comply with 23 CFR. New Executive Director and Finance Director at NCNMEDD recognize and are addressing the deficiencies in internal controls/compliance issues at NCNMEDD. A monthly reconciliation of all grant expenditures and revenues, overseen by a retired CPA consultant per the NCNMEDD corrective action plan is a positive step. Continue to implement corrective action plan elements identified in the current audit.
Follow-Up Needed On: <ul style="list-style-type: none"> Confirm with NCNMEDD Program Manager that 2 CFR 200 training or comparable grants management training has been scheduled for responsible NCNMEDD staff.
Notes from Follow-Up QAR:

2. Planning Products – are the following current, on file and posted to the website (PDF)?

Current	On file ¹	Posted to the website	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Regional Work Program (RWP)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Regional TIP Recommendations (RTIPR)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Public Participation Plan (PPP) (update every 5 yrs)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Title VI Plan with contact person identified (update every 3 yrs) ²
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Regional Transportation Plan (RTP)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Annual Performance and Expenditure Report (APER)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Other plans (<i>list below</i>)

General summary: GTG Planning Liaison confirmed that the files above files were available for review and/or download on the RTPONM.ORG/NORTH-EAST webpage. <ul style="list-style-type: none"> NORTHERN PUEBLOS Regional Transportation Plan, July 2015 2017 Northern Pueblos Regional Transportation Planning Organization RTIPR NPRTPO Public Participation Plan (dated 6/11/18) NCNMEDD NPRTPO Title VI Plan 2018 (dated 6/11/18) NCNMEDD – NPRTPO FFY 2019 - 2020 REGIONAL WORK PROGRAM (October 1, 2018 – September 30, 2020) NCNMEDD Annual Performance & Expenditure Report (APER) 2019
Concerns/Issues: Documents on the RTPONM.ORG “NORTHERN PUEBLOS” webpage needs to be continually monitored and updated. It is important that roles and responsibilities for maintaining the website are clearly delineated. The PPM recommends that an RTPO RTIPR be updated at least every other year.
Best Practices: The RTPONM.ORG website has improved access to NPRTPO’s Planning Documents. It has also enhanced transparency and accessibility to the public regarding NPRTPO Board actions. The website is also an effective means to communicate with NPRTPO member communities. New NPRTPO Transportation Planner preparing for RTP update; reviewing PPM, identifying stakeholders, organizing remote “Zoom Meetings” etc. NPRTPO Planners are also proceeding with the RTP update independent of State’s Long

¹ ‘On file’ assumes an electronic copy; hard copies are optional.

² Title VI Contact may be a specific person that works at the entity; it may also be a position that is routinely filled (e.g. HR Director); ideally the contact information should be stable (e.g. ADA.TitleVI@xxcog.org or a general phone number) so that even if the person leaves, the contact information stays active.

Range Transportation Plan. NPRTPO staff has prepared a RTP timeline to initiate RTP planning process.
Follow-Up Needed On: <ul style="list-style-type: none"> Confirm with NCNMEDD Program Manager the schedule for updating NPRTPO RTIPR.
Notes from Follow-Up QAR:

3. Boards/Committees - are the following current, on file and posted to the website?

Current	On File	Posted to the website	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Bylaws
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Members, including Chair and Vice Chair
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Schedule of meetings
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Agendas (posted to website 72 hours prior to meeting)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Meeting minutes (for the past 2 years)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Approved documents (i.e. signed resolutions)

General summary: Above Board/Committee files available on NORTHERN PUEBLOS link on the RTPONM.ORG webpage. Digital files logically organized and available upon request. Meeting minutes available on website for the past 2+ years. Approved documents are current and are also available on the website to review and/or download. Bylaws (dated 11/6/19) available for review and download on the webpage. Board/Committee physical files are also stored at NCNMEDD offices and copies are available upon request to the NCNMEDD Program Manager. NCNMEDD Program Manager also provided GTG Planning Liaison digital copies of the above files on 4/7/2020.
Concerns/Issues: The RTPONM.ORG website has become an important tool to communicate to the public and the NPRTPO membership; however, a lack of a website User’s Guide (or something equivalent) is a concern. It is recommended that RTPONM.ORG website coordination be discussed at the upcoming Quarterly RTPO Roundtable. Recommend that new staff attend Open Meetings Act/Inspection of Public Records Act Training offered on a regular basis by the NM Attorney General’s Office. Review archiving requirements in the PPM.
Best Practices: Meeting minutes and approved documents continue to be made available on the NORTHERN PUEBLOS link on the RTPONM.ORG webpage. RTPONM.ORG website improved and updated by NCNMEDD staff. Continue to follow guidelines from NM Open Meeting Act regarding the posting of agenda and meeting minutes.
Follow-Up Needed On: N/A <ul style="list-style-type: none">
Notes from Follow-Up QAR:

4. Financials - Reporting and Documentation

- Reimbursement Packets consistently submitted in a timely, complete, and accurate fashion?
- Reimbursement Packets include cover letters, Quarterly Reports, Budget Reports, Expenditure Summary, Invoices and supporting documentation? Are these provided with the Reimbursement Packets and maintained on file? Does the RTPO charge allocated costs consistently with what is included in the RWP Budget?

- Budget Report: track expenditures by line item as defined by task in the RWP budget
- Expenditure Summary: provide a summary of federal funds expended plus local match paid, by quarter
- Is the documentation on file, well-organized, and accessible?
- Security: what measures does the RTPO take to ensure their IT systems are secure?

<p>General summary: Over the reporting period NCNMEDD - NPRTPO quarterly reimbursement packets have been generally accurate and complete. There has been significant improvement on NCNMEDD's part regarding the accuracy and completeness of the reimbursement packets. Quarterly reimbursement packets are maintained digitally and are archived in physical form by NCNMEDD. Regarding security, NCNMEDD uses an independent vendor (Technology Solutions) to support NCNMEDD IT network and systems security. NPRTPO data is housed in a separate server and directory structure at NCNMEDD. Staff indicated that data backups are done on a regular basis. NCNMEDD also utilizes cloud-based data backups as part of their standard IT procedures.</p>
<p>Concerns/Issues: NPRTPO staff continues to need cooperation and coordination from the NCNMEDD financial area staff to complete quarterly reimbursement packages in an accurate and timely manner. It has been a concern in the past that there has been substantial staff turnover in the financial/accounting area at NCNMEDD. For best practices see pages 135 through 138 of the RTPO Chapter in the Planning Procedures Manual. Also see the Month-by-Month Work Program Timeline in the PPM. NCNMEDD needs to continue to scrutinize reimbursement packets to continue to ensure that eligible costs are included per 2 CFR 200 and PPM requirements. 2 CFR 200 training would help in this regard, see item 1 above.</p>
<p>Best Practices: Continue to use quarterly sign-off sheet as an internal NCNMEDD QA/QC process as intended. Continue internal initiatives to strengthen and improve financial oversight functions at NCNMEDD.</p>
<p>Follow-Up Needed On: N/A</p>
<p>Notes from Follow-Up QAR:</p>

A. Timesheets and Timesheet Summary - All RTPO staff who charge time to a federally funded task are required to maintain internal, accurate, and current time records using database and spreadsheets comparable to the RTPO Time Tracking workbook provided in the Planning Procedures Manual. GTG Liaison must randomly test a week to ensure the timesheets are on file and that they match what was included in that reimbursement packet.

- Is the RTPO able to provide access to timesheets?
- Is the amount of time spent on RTPO duties and billed to FHWA funds clearly indicated?

<p>General summary: NCNMEDD uses the Sage Business and Accounting software package to track employee time and attendance. NCNMEDD-NPRTPO staff also uses a separate Excel spreadsheet to track weekly hours by employee by function for inclusion in the quarterly reimbursement packages. As a test of NCNMEDD staff time record keeping the GTG Planning Liaison requested and received the timesheets for the "CDO NERTPO" position for July, weeks 1 through 5 of Q4 of 2019 as well as the separate time tracking spreadsheet. Comparing the NCNMEDD-NPRTPO staff timesheet with the separate time tracking spreadsheet revealed a discrepancy of 2.4 hours.</p>
<p>Concerns/Issues The NCNMEDD timesheets did not exactly match the rollup summary</p>

<p>information provided in the FFY Q4 reimbursement packet for the month of July for the CDO NPRTPO position. Entering hours into the NCNMEDD timesheet and compiling the weekly hours into the separate time tracking spreadsheet are independent and manual processes. Because these are independent and manual processes there are opportunities for input errors and/or translation errors. For example, the time sheet codes for NPRTPO are very similar to the codes used for NERTPO, <i>especially the codes used to identify the local match amount</i>. Since the timesheet codes for NPRTPO are very similar to NERTPO, this could also explain the inconsistencies between the NCNMEDD-NERTPO staff timesheets and the separate time tracking spreadsheet used to compile the staff hours for the quarterly reimbursement packet. It is also recommend that NCNMEDD develop and use an internal QA/QC process to ensure that NCNMEDD timesheets match exactly what is reported in the quarterly RTPO reimbursement packets. This “double-check” is important to eliminate input errors and/or translation errors since the NPRTPO and NERTPO time codes are very similar.</p>
<p>Best Practices: Staff indicated that the Sage system is helpful in producing accurate time sheets.</p>
<p>Follow-Up Needed On:</p> <ul style="list-style-type: none"> • GTG Liaison to conduct another test of NCNMEDD time record system to ensure the staff hours reported on the NCNMEDD timesheets match what is included in reimbursement packet.
<p>Notes from Follow-Up QAR:</p>

B. Contract Awards

- No Contract Awards during the time period covered by this QAR
- OR:
- Published Notice in Newspaper for Invitation for Bid or Request for Proposals (RFP) (advertisement), copy of ad
 - Bidder’s list at bid opening-Company(s) and quotation sheet(s); or copies of proposals received
 - Award Letter, “NOTICE OF AWARD”/”NOTICE TO PROCEED” Forms
 - All subsequent notices: starts, suspends, resumes, and completions
 - Copy of fully executed Contract on file
 - All invoicing (copies) for contractors, vendors, suppliers

General summary: N/A
Concerns/Issues: N/A
Best Practices: N/A
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

C. Inventory of capital assets acquired with Federal Aid Highway Program funds valued at \$5,000 and greater

- Not applicable
- OR:
- Are there property records that include a description of the property, serial or other identification number, source of property, who holds title, acquisition date, cost of

- property, percentage of Federal participation, location, use and condition of property and ultimate disposition data including date of disposal and sale price?
- Is there a physical inventory of the property with results reconciled with property records (at least once every 2 years)?
 - Is there a control system developed to ensure adequate safeguards to prevent loss, damage or theft of property? If there was an occurrence did NMDOT investigate and what were the results of that investigation?
 - Are there adequate maintenance procedures developed to keep property in good condition?

Note: Disposition of items of equipment at current, per-unit, fair market value in excess of \$5,000 may be retained or sold and the awarding agency (FHWA) has the right to an amount calculated by multiplying the current market value or proceeds from sale by awarding agency's share of the equipment.

General summary: No capital assets valued over \$5,000 were acquired for RTPO operations using Federal Highway Program Funds. NPRTPO staff provided an NCMEDD asset inventory table as well as relevant pages from the NCMEDD Policy and Procedures Manual on Property Inventory and Control to the GTG Planning Liaison.
Concerns/Issues: N/A
Best Practices: N/A
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

5. Structure/Intergovernmental & Other Agreements

Current On file

- | | | |
|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Is the Cooperative Agreement with NMDOT current and on file? |
| N/A | N/A | Other (<i>list below</i>) |

General summary: GTG Planning Liaison verified NPRTPO current Cooperative Agreement on file at NCMEDD. <ul style="list-style-type: none"> • NMDOT/NCNMEDD - NPRTPO Cooperative Agreement for Regional Work Programs for Federal Fiscal Years 2019- 2020, CN-16016, dated 8/9/18.
Concerns/Issues: N/A
Best Practices: N/A
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

6. Staff & Board/Committee Member Training and Professional Development

- Is there a training/professional development plan for RTPO staff and how is it being implemented?
- Have all RTPO staff attended the basic NHI courses when offered [e.g. Federal-Aid Highways 101 (last offered spring 2014), Highway Program Funding (last offered winter 2016)]?
- Has the RTPO Program Manager attended a NM Open Meetings Act training?

- Is the RTPO following the RWP training plan for Board/Committee Members? Are additional resources needed to implement the training plan?
 - What is the outreach to non-participating members? (*Detail below*)

<p>General summary: NCNMEDD coordinate trainings for NPRTPO Board members. Trainings for Board members are delivered at the NPRTPO regular monthly meetings. Trainings items are coordinated in advance through an Internal Training Plan by the RTPO planners. During the reporting period trainings included; ADA Compliance, NMDOT Project Feasibility Forms/Project Prospect Forms, and the NMDOT Bicycle Counter Program. Orientation presentations are organized for new members. During the reporting period the NCNMEDD Executive Director traveled to and met with member communities to encourage participation. Member attendance is also tracked via sign-up sheets. Attendance has improved since tracking has been instituted. NPRTPO staff is also actively involved with New Mexico Municipal League and the New Mexico Association of Counties. Staff training is part of the NPRTPO RWP budget and NPRTPO staff is encouraged to attend relevant trainings and conferences. It is also a best professional practice to take advantage of NHI and FHWA webinars and course offerings, many are offered online for free or for a nominal charge. The GTG Planning Liaison encouraged the new RTPO Planner to seek out the training videos offered by FHWA regarding the Federal Aid Highway Program. The newly hired RTPO Transportation Planner will attend a NM Open Meetings Act training session in the near future.</p>
Concerns/Issues: N/A
Best Practices: Continue to use Internal Training Plan as guidance for Board/Staff training topics. The Community Development Director has attended the NM Open Meetings Act/IPRA training
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

7. Public Involvement & Outreach/Environmental Justice/Title VI

- Is public attendance at meetings encouraged and tracked?
- Is public input received, addressed, and documented?
- Is there outreach to Environmental Justice/minority communities?
- Do meetings comply with the NM Open Meetings Act?
- Are Environmental Justice and Title VI complaints documented, addressed and tracked?
- Is NMDOT GTG Liaison informed of all complaints and resolution in a timely manner?

<p>General summary: Public attendance is tracked via the NPRTPO sign-up sheets. NCNMEDD uses the RTPTONM.ORG "NORTHERN PUEBLOS" webpage to disseminate information and encourage public attendance at NPRTPO meetings. Public notices are also sent out to the member communities so that they can be posted at their respective public buildings, post offices, etc. Public comment is encouraged by the NPRTPO Chair and it appears as regular agenda item on the NPRTPO board agendas. NPRTPO meetings comply with the NM Open Meetings Act. Email is also used to communicate information to member communities regarding RTPO activities and meetings. NPRTPO staff have mechanisms in place to track, document and address Title VI complaints. Continue to explore methods to improve outreach to Environmental Justice/minority communities, especially to these communities that lack internet/computer access.</p>
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Concerns/Issues: N/A
Best Practices: NCNMEDD staff responsive in tracking public attendance at meetings. RTPONM.ORG "NORTHERN PUEBLOS" webpage effective tool in providing information to NPRTPO membership and public.
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

8. Tracking local-lead projects – how is the RTPO Program Manager doing this?

<p>General summary: The NCNMEDD-NPRTPO Program Manager tracks local-lead projects using the following methods. NCNMEDD-NPRTPO staff uses the eSTIP to track federally funded local projects within the NPRTPO region. For Local Government Road Fund (LGRF) projects the Program Manager coordinates with the respective NMDOT District Engineers and staff at D-5. In addition, NCNMEDD-NPRTPO staff use the Regional Transportation Improvement Program Recommendations (RTIPR) process to track local-lead projects. Member agencies as well as NMDOT District Engineering staff attend NPRTPO meetings providing project status updates. RTPO planners use these status updates to track local-lead projects. The NCNMEDD-NPRTPO Program Manager and support staff also use submitted Project Feasibility Forms (PFF) to monitor potential incoming local-lead projects. The NPRTPO RTIPR needs to be updated. Establish RTPO pre-screening process to ensure that T/LPA applicants for federal funding programs have met the Title VI and ADA documentation requirements.</p>
Concerns/Issues: N/A
Best Practices: At NPRTPO Board meetings NCNMEDD staff continue to remind members to comply with Title VI and ADA requirements to ensure continued eligibility to apply for and receive federal funding programs. Training have been arranged by NCNMEDD staff regarding T/LPA Title VI and ADA requirements.
Follow-Up Needed On: <ul style="list-style-type: none"> • Update RTIPR at least every other year per PPM.
Notes from Follow-Up QAR:

9. Nonconformance issues during the time period since the last QAR:

- Have there been nonconformance issues (per PPM) since the last QAR?
- If so, is there a Corrective Action Plan underway?

<p>Yes, there is a Corrective Action Plan underway for NCNMEDD-NPRTPO, (Amended: March 25, 2019 Last Updated: February 10, 2020). However, NCNMEDD has made substantial progress in closing most of the CAP items. Only one item remains open.</p> <ol style="list-style-type: none"> 1. Providing budget updates on a regular basis to the NPRTPO Board. (Note: NCNMEDD-NPRTPO staff have recently instituted quarterly budget updates for Board members at the NPRTPO meetings.
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10. Overall organization:

- Are files organized, easy to find and backed up?
- Does COG/EDD have a shared drive everyone uses or are files stored on separate PCs?
 - How are files/documents archived? (*Detail below*)

General summary: Planning Liaison received and reviewed digital files from NCNMEDD on 4/7/2020 and found them to be well organized and logical. NCNMEDD staff indicated that their workstations are backed up onto the NCNMEDD-NPRTPO server. Data backups are done on a regular and systematic basis.
Concerns/Issues: Review data backup protocols. Determine if they are sufficient to protect critical data. Review RTPO archiving requirement section of the PPM.
Best Practices: N/A
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

11. Additional notes and comments (concerns or commendations):

NCNMEDD-NPRTPO Program Manager is well organized and responsive. The RTPONM.ORG “NORTHERN PUEBLOS” website has become an effective method to engage the NPRTPO membership and disseminate information to and solicit input from the public. Pursue improvements to the website as appropriate. Continue to identify and improve internal financial controls at NCNMEDD. The NCNMEDD Program Manager is a valuable resource for the NPRTPO members.

12. GTG Liaison: Please provide a summary of the review, including issues/findings and follow up needed, along with a timeline for RTPO to address any findings.

There were no specific findings related to the Federal-Aid Highway SPR grant program. However, seven finding relate to inadequate internal financial controls at NCNMEDD. Three findings were repeated and/or modified from the 2018 audit.

Similar to last year (2018), the current audit did not quality NCNMEDD as a low-risk auditee. Inadequate financial controls has been a re-occurring finding from previous audits. Therefore, to continue receiving federal funding for its constituent programs it is imperative that NCNMEDD continue to improve internal financial controls and oversight.

The following items have been identified as needing follow-up with the GTG Planning Liaison:

1. Confirm with NCNMEDD Program Manager that 2 CFR 200 training or comparable grants management training has been scheduled for responsible NCNMEDD staff.
2. GTG Liaison to conduct another test of NCNMEDD time record system to ensure the staff hours reported on the NCNMEDD timesheets match what is included in reimbursement packet.
3. Establish RTPO pre-screening process to ensure that T/LPA applicants for federal funding programs have met the Title VI and ADA requirements.
4. Confirm with NCNMEDD Program Manager the schedule for updating the NPRTPO RTIPR.

The NMDOT GTG Planning Liaison will check in with NCNMEDD-NPRTPO staff at six months from the date this QAR was emailed to NCNMEDD (noted below) to review progress on follow-up items included above.

[Follow-up Recommendations for next QAR:](#)

Review and Sign-off

Final Submitted to GTG Supervisor on (DATE) Joseph Moriarty 6/8/2020
Reviewed and Approved by (NAME) on (DATE) Rosa Kozub, 6/9/2020
Final Report (pdf) emailed to RTPO on (DATE)