

**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): EPCOG	Reviewer: Joseph Moriarty
Eastern Plains Council of Governments (EPCOG)	Review date: April 23, 2020 (via teleconference)
Personnel interviewed (list names and positions): Vincent Soule, Program Manager	

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 1/22/2020, the New Mexico Office of the State Auditor released the 2019 Independent Auditor’s Report and Financial Statement for the Eastern Plains Council of Governments (EPCOG). Fox, Garcia & Company Certified Public Accounts conducted this audit on behalf of EPCOG.

Summary of Audit Finding

1. The auditor’s report expressed an unmodified opinion on the financial statements of the Eastern Plains Council of Governments and indicated that they were prepared in accordance with Generally Accepted Accounting Principles (GAAP).
2. No material weaknesses were identified during the audit of the financial statements.
3. No significant deficiencies were identified during the audit of the financial statements
4. No instances of non-compliance material to the financial statements of the Eastern Plains Council of Governments were disclosed during the audit.

An Unmodified Opinion is the best opinion given. This type of opinion means that the auditor was able to audit the financial statements (entity's books, records, etc.) without problem. The auditor feels confident that everything in the financial statements is a true reflection of the entity's operations. For the Current Year Audit Findings (2019) the audit disclosed no required reportable findings.

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

General summary: The 2019 financial audit for EPCOG was released on 1/22/2020. The audit disclosed no reportable findings. The RTPONM.ORG “NORTHEAST” and “SOUTHEAST” web pages provide a link to the State Auditor’s website, where the EPCOG audit may be viewed and/or downloaded.

Concerns/Issues: Grantees and sub-grantees of Federal Aid Highway Program grant funds must comply 2 CFR 200. Continued staff training regarding Federal and State grant

management is a recommended best practice. Continue to follow the guidance provided in the NMDOT Planning Procedures Manual (PPM).
Best Practices: As a demonstration of best practices, EPCOG staff attended the 2 CFR training by the FHWA Resource Center on May 14-15, 2019 in Santa Fe, NM.
Follow-Up Needed On: N/A
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"/>	N/A	Other plans (<i>list below</i>)
			Internal Training Plan for NERTPO current and on file.
			Internal document shared by NERTPO Planners

General summary: GTG Planning Liaison confirmed that the files above files were available for review and/or download on the RTPONM.ORG/NORTHEAST and SOUTHEAST web page.
Concerns/Issues: Documents on the RTPONM.ORG “NORTHEAST” and “SOUTHEAST” web pages need to be continually monitored and updated. Since EPCOG and NCNMEDD co-manage NERTPO, and EPCOG and SNMEDD co-manage SERTPO, 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. Schedule for RTP Update not established. See Item 3 regarding need for a website procedures manual. GTG Planning Liaison recommended to proceed with RTP update independent of State’s Long Range Transportation Plan. Initiate planning process with discussion of Goals and Objectives with NERTPO members.
Best Practices: EPCOG has effectively partnered with NCNMEDD, in using the RTPONM.ORG website to improve access to NERTPO’s and SERTPO’s Planning Documents. It has also enhanced transparency and accessibility to the public regarding NERTPO Board actions. The website is also an effective means to communicate with member communities. During the QAR Site Review that EPCOG Program Manager indicated that he is working on RTIPR criteria with NCNMEDD-NERTPO staff.
Follow-Up Needed On: <ul style="list-style-type: none"> Confirm with EPCOG Program Manager the schedule for updating EPCOG’s portion of the NERTPO RTIPR (Union, Harding, Guadalupe and Quay counties and their incorporated municipalities).

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.

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)

<p>General summary: Above Board/Committee files available on NORTHEAST and SOUTHEAST (or via SNMEDD site) links on the RTPONM.ORG web page. 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. NERTPO Bylaws (Amended 10/21/2019) and SERTPO bylaws (amended June 16, 2015) available for review and download on the webpage. Board/Committee physical files are also stored at EPCOG and copies are available upon request to the EPCOG Program Manager.</p>
<p>Concerns/Issues: The RTPONM.ORG website has become an important tool to communicate to the public and the EPCOG membership. A lack of a formalized website procedures manual is a concern. NMDOT GTG Planning Liaison recommends to work cooperatively with the NCNMEDD Program Manger to formalize a website procedures manual. This manual would help document the technical aspects and management protocols of keeping the RTPONM.ORG up-to-date. The Program Manager plans to attend the Open Meetings Act/Inspection of Public Records Act training that is being offered in June. The Executive Director and other EPCOG staff members have attended Open Meetings Act/Inspection of Public Records Act training. Review archiving requirements in the PPM.</p>
<p>Best Practices: Meeting minutes and approved documents continue to be made available on the NORTHEAST and SOUTHEAST link on the RTPONM.ORG web page. Continue to follow guidelines from NM Open Meeting Act regarding the posting of agenda and meeting minutes.</p>
<p>Follow-Up Needed On:</p> <ul style="list-style-type: none"> Confirm with the EPCOG Program Manager that a timeline for completing a website procedures manual has been prepared.
<p>Notes from Follow-Up QAR:</p>

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? (explain below)

General summary: During the reporting period EPCOG submitted accurate and complete quarterly reimbursement packages. Quarterly reimbursement packets are maintained digitally and are archived in physical form going back to 2013. Shared costs reported in reimbursement packets are consistent with the methodology in the RWP Budget document. RTPO data files are backed up to an external hard drive. Files are also copied to a second external hard drive on a regular base. Data on the EPCOG network is also backed up daily. Sensitive agency information is locked away or encrypted. Anti-virus and malware protection is installed on every machine in the agency. Review archiving requirement section of the PPM.
Concerns/Issues: N/A
Best Practices: EPCOG files reported and maintained in logical fashion. Files are consolidated by subject matter in folders by year or period. Past quarterly reimbursements are archived digitally and are retained in physical form. Back-up protocols in place.
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

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?

General summary: The GTG Planning Liaison confirmed that the EPCOG time cards align with the Time Tracker spreadsheet for Week 4, (7/21/19 through 7/27/19) of the Q4 reimbursement packet. Work tasks are documented in calendars then transferred to the Time Tracker spreadsheet. Time Tracker spreadsheet tracks tasks by days by employee and provides a roll-up summary for each quarter. The EPCOG Time Tracker accounts for the tasks between NERTPO and SERTPO. Time spent on RTPO duties and billed to FHWA are clearly indicted in the reimbursement packets. Recommend that EPCOG use a simple double checking process to ensure time card and Time Tracker values are verified to be consistent.
Concerns/Issues: EPCOG Time Tracker and time card are independent manual processes. Because these are independent and manual processes there are opportunities for input errors and/or translation errors.
Best Practice: N/A
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

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: The Program Manager confirmed that EPCOG continues to maintain an asset inventory. A new vehicle (Chevy Trax) was purchased with FWHA funds by EPCOG in 2018 and is included in asset inventory. Asset inventory documents the following categories: Asset type, Serial Number (Vehicle Identification Number, if applicable), Location, Condition, Cost, Date Purchased, and Program.
Concerns/Issues: N/A.

Best Practices: EPCOG Policy and Procedures Manual addresses use of property and capital assets. Capital Asset inventory conducted by EPCOG on an annual basis.
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

5. Structure/Intergovernmental & Other Agreements

Current On file

N/A N/A

Is the Cooperative Agreement with NMDOT current and on file?
 Other (*list below*)

General summary: GTG Planning Liaison verified EPCOG current Cooperative Agreement on file at EPCOG. <ul style="list-style-type: none"> NMDOT/EPCOG Cooperative Agreement for Regional Work Programs for Federal Fiscal Years 2019- 2022, CN-16014, 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*)

General summary: EPCOG and NCNMEDD coordinate trainings for NERTPO Board members. Trainings for Board members are delivered at NERTPO meetings, at least every other month or quarterly. Trainings items are coordinated in advance though an Internal Training Plan by the RTPO planners. During the reporting period trainings included; ADA Compliance, NMDOT Project Feasibility Forms/Project Prospect Forms, Transportation Asset Management, and the NMDOT Bicycle Counter Program. These trainings provide relevant subject area knowledge to NERTPO members and EPCOG-NCNMEDD staff. The Program Manager confirmed that he has attended NHI courses in the past. It is also a best professional practice to take advantage of NHI and FHWA webinars and course offerings, many are offered for free or for a nominal charge. The EPCOG Program Manager uses email to encourage non-participating members to attend NERTPO meetings. Member attendance is also tracked via sign-up sheets. Attendance has improved since tracking has been instituted.
Concerns/Issues: N/A
Best Practices: Continue to use Internal Training Plan as guidance for Board/Staff training

topics. EPCOG Program Manager also continues to coordinate with University of Texas regarding rural transportation research.
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?

General summary: EPCOG uses the RTPTO.ORG “NORTHEAST” and “SOUTHEAST” web pages to disseminate information and encourage public attendance at NERTPO and SERTPO meetings. Public comment is encouraged by the NERTPO Chair and it appears as regular agenda item on the NERTPO and SERTPO agendas. NERTPO meetings comply with the NM Open Meetings Act. The EPCOG Program Manager uses email and to inform minority/under-represented communities within the NERTPO and SERTPO region of RTPO activities and meetings. The EPCOG Program Manager indicated that he is going to explore leveraging the US Census “Complete Count Committee” as a mechanism to engage communities and increase participation in the NERTPO/SERTPO planning process.
Concerns/Issues: Continue to explore methods to improve outreach to Environmental Justice/minority communities, especially to these communities that lack internet/computer access.
Best Practices: N/A
Follow-Up Needed On: N/A
Notes from Follow-Up QAR:

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

General summary: The EPCOG Program Manager uses the eSTIP to track federally funded local projects in their portion of the NERTPO and SERTPO regions. For Local Government Road Fund (LGRF) projects the Program Manager coordinates with the respective NMDOT District Engineers and staff (D-4, NERTPO; D-2, SERTPO). In addition, the EPCOG Program Manager uses the Regional Transportation Improvement Program Recommendations (RITPR) process to track local-lead projects. Member agencies as well as NMDOT District Engineering staff attend NERTPO and SERTPO meetings providing project status updates. RTPO planners use these status updates to track local-lead projects. The EPCOG Program Manages also uses the Project Feasibility Form (PFF) to monitor potential incoming local-lead projects.
Concerns/Issues: NERTPO 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 requirements.
Best Practices:
Follow-Up Needed On: <ul style="list-style-type: none"> • Update RITPR at least every other year per PPM

- Establish RTPO pre-screening process to ensure that T/LPA applicants for federal funding programs have met the Title VI and ADA requirements.
- [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?
 N/A If so, is there a Corrective Action Plan underway?

EPCOG has not been subject to any nonconformance issues since the last QAR.

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: Files organized in logically organized and backed up. Related physical files clearly labeled. Due to the lack of internet access in many rural areas in the EPCOG area, files created “in the field” are stored on the RTPO Planner’s laptop. These files are backed up on a daily basis to two external hard drives. EPCOG does not use a network server for RTPO files. However, RTPO files are backed-up to an external hard drive on a regular basis. The RTPONM.ORG web site is a form of file and document “back-up” for EPCOG. Back-up protocols seem to be reasonable for size and constraints faced by organization. Review data backup protocols. Determine if they are sufficient to protect critical data. Review archiving requirement section of the PPM.

Concerns/Issues: N/A

Best Practices: N/A

Follow-Up Needed On: N/A

[Notes from Follow-Up QAR:](#)

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

EPCOG Program Manager is well organized and responsive. The RTPTO.ORG “NORTHEAST” and “SOUTHEAST” websites have become an effective method to engage the EPCOG membership and disseminate information to and solicit input from the public. Pursue improvements to the website as appropriate.

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.

The 2019 EPCOG financial audit received an Unmodified Opinion and disclosed no required reportable findings from the auditor. Below is a summary of the audit findings

1. The auditor’s report expressed an unmodified opinion on the financial statements of the Eastern Plains Council of Governments and indicated that they

were prepared in accordance with Generally Accepted Accounting Principles (GAAP).

2. No material weaknesses were identified during the audit of the financial statements.
3. No significant deficiencies were identified during the audit of the financial statements.
4. No instances of non-compliance material to the financial statements of the Eastern Plains Council of Governments were disclosed during the audit.

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

1. Confirm with EPCOG Program Manager the schedule for updating EPCOG's portion of the NERTPO RITPR (Union, Harding, Guadalupe and Quay counties and their incorporated municipalities).
2. Confirm with EPCOG Program Manager the schedule for completing RTP Update.
3. Confirm with EPCOG Program Manager that a timeline for completing a website procedures manual has been prepared.

The NMDOT GTG Planning Liaison will check in with EPCOG staff at six months from the date this QAR was emailed to EPCOG (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 5/21/2020
Reviewed and Approved by (NAME) on (DATE) Rosa Kozub, 5/21/2020
Final Report (pdf) emailed to RTPO on (DATE) 5/21/2020