

# **Incentive Program**

## **PROGRAM and FISCAL REVIEW REPORT**

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### **Imperial County Air Pollution Control District Fiscal Years 2006-07 through 2008-09**

**Prepared by: Air Resources Board  
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## **Introduction**

The Air Resources Board (ARB) is responsible for overseeing a number of air quality incentive programs. Per the oversight responsibility specified in Health and Safety Code section 44291(d), ARB Incentives Oversight staff conducted a program and fiscal review of the Imperial County Air Pollution Control District's (Imperial APCD or District) implementation of the Carl Moyer Memorial Air Quality Standards Attainment Program (Carl Moyer Program), Lower-Emission School Bus Program (School Bus Program), and Proposition 1B Goods Movement Emission Reduction Program (Goods Movement Program).

The process began with an entrance interview on March 14, 2011, and was conducted in accordance with the "Audit Process for Rural Districts." Staff reviewed program fundamentals, examined the use of public funds, and assessed whether emission reductions were real, quantifiable, enforceable, and surplus. Draft findings were presented during an exit meeting held with the District on July 13, 2011.

### **1. Overall Assessment**

During the period covered by this review, the District concurrently implemented three incentive programs. The size and complexity of this undertaking was very ambitious for a rural air district with a small staff. Although the District has met the expenditure requirements for the Carl Moyer Program grants awarded (see Table 1 and Table 2 below), and as of completion of the exit meeting is on track to fully expend the School Bus and Goods Movement Program within deadlines, the District did not meet all the programs' requirements. This is reflected in findings of insufficient program oversight, incomplete project file documentation, reporting errors, and ineligible Goods Movement Program projects, all of which with the exception of the Goods Movement Program projects were corrected by the District prior to the completion of the review.

### **2. Scope of this Review**

The scope of this review included incentive program grants awarded to the District in fiscal years 2006-07 through 2008-09 and fiscal records associated with those grants from July 1, 2006, through January 31, 2011. During this time the District implemented the following programs:

- The Carl Moyer Program, fiscal years 2006-07 through 2008-09.
- The Carl Moyer Program Rural District Assistance Program (RAP) that is administered through the California Air Pollution Control Officers Association, fiscal years 2006-07 and 2007-08.
- The School Bus Program, fiscal year 2007-08.
- The Goods Movement Program, fiscal year 2007-08.

For the Carl Moyer Program, the scope of the review included two closed grant funding cycles, 2006-07 and 2007-08, and one, 2008-09, that was open at the time of the entrance conference with an expenditure deadline of June 30, 2011. For each grant the

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District opted to accept more than the minimum allocation and committed matching District funds for additional projects. As of the beginning of the review, the District had not requested any of the 2008-09 grant award funds. During the review, the District redirected the entire 2008-09 grant award to RAP but retained the commitment to fund match projects.

Table 1 displays the Carl Moyer Program project and administration funds, the match funding commitment, and completion status for each grant within the scope of the review as of March 14, 2011.

Table 1: Carl Moyer Program Grant Funds\*

FY	Grant Number	Project	Administration	Total Grant	Matching Funds	Total*	Grant Status
2006-07	G06-M08	\$323,921	\$35,991	\$359,912	\$49,899	\$409,811	Expended within grant deadline, June 30, 2009
2007-08	G07-M08	\$334,167	\$37,130	\$371,297	\$57,299	\$428,596	Expended within grant deadline, June 30, 2010
2008-09	G08-M010	\$313,224 to RAP	\$34,803 to RAP	\$0	\$61,971	\$61,971	Carl Moyer Program funds transferred to RAP and match expended within grant deadline, June 30, 2011

\*Interest earned by the District on Carl Moyer Program balances is not included

In 2006-07 and 2007-08 the District also accepted optional Carl Moyer Program RAP grants. Table 2 displays RAP grant project and administration funds received by the District. Both grants were fully expended and completed within grant deadlines.

Table 2: Carl Moyer Program Rural District Assistance Program Grant Funds\*

FY	Project	Administration	Total Grant	Grant Status
2006-07	\$35,241.00	\$6,037.68	\$41,278.68	Expended within grant deadline, June 30, 2009
2007-08	\$259,946.00	\$13,333.00	\$273,279.00	Expended within grant deadline, June 30, 2010

\*Interest earned on Carl Moyer Program Rural District Assistance Program funds is not included

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Table 3 displays the District’s 2007-08 Lower-Emission School Bus Program grant project and administration funds. The original Lower-Emission School Bus Program grant, executed on May 27, 2008, was amended on February 2, 2010, to reflect additional requirements associated with the underlying bonds and an extension of the expenditure deadline; the grant amount was unchanged. As of the exit meeting, the District was in the project application evaluation and contract execution stage with no completed projects. The grant deadline for expenditure is June 30, 2012.

Table 3: Lower-Emission School Bus Program Grant Funds\*

FY	Grant Number	Project	Administration	Total Grant	Grant Status
2007-08	G07-SB011**	\$2,600,000	\$34,456	\$2,634,456	In process- grant deadline for expenditure June 30, 2012

\*Interest earned on Lower-Emission School Bus Program fund balances is not included

\*\*Amendment 1, executed 2/2/2010

Table 4 displays the Goods Movement Program grant project and administration funds. Like the School Bus Program, the original Goods Movement Program grant, executed on June 10, 2008, was amended on September 2, 2010, to reflect additional requirements associated with the underlying bonds and an extension of the expenditure deadline; the grant amount was unchanged. As of the entrance meeting, the District was further along in the expenditure process than the School Bus Program, with \$594,000 paid on 12 completed truck replacement projects (approximately 21 percent of the amount granted for projects). The District’s evaluation of the project applications received for this grant resulted in fewer eligible trucks than available funds. In December 2010, the District returned to ARB \$634,988 of advanced grant funds and the total grant amount was revised from \$3,748,500 to \$3,024,252 to align the funding (and appropriate administration) with the ranked projects. The grant deadline for expenditure is December 31, 2011.

Table 4: Goods Movement Program Grant Funds\*

FY	Grant Number	Project	Administration	Total Grant	Grant Status
2007-08	G07GMST3 Amendment 1 09/02/2010**	\$2,880,240	\$144,012	\$3,024,252	In process- grant deadline for expenditure December 31, 2011

\*Interest earned on Goods Movement Program fund balances is not included

\*\*The original grant, executed 06/10/2008, was \$3,748,500 (\$3,570,000 project and \$178,500 administration)

### 3. Summary of Projects Selected for File Review

Table 5 summarizes the number and categories of Carl Moyer Program project types funded by the District within the scope of this review. Of these projects, the review team selected seven project files for review, which are identified in Appendix 1. All of the Carl

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Moyer Program and RAP projects funded by the District were agricultural pump engine projects. The District met its Carl Moyer Program grants match commitments for multiple years with one liquid natural gas refueling station infrastructure project.

Funding sources for these projects include:

- Carl Moyer Program funds.
- Funds from interest earned on Carl Moyer Program fund balances.
- Carl Moyer Program RAP funds.
- District's AB 923 \$2 Motor Vehicle Fee funds (used for the match project).

Table 5: Carl Moyer Program Projects, RAP Projects, and Match Projects

Source Category	2006-07		2007-08		2008-09		Total	
	Projects	Engines	Projects	Engines	Projects	Engines	Projects	Engines
Agriculture Pump Engine Replacement (Diesel to Diesel)	14	20	21	36	n/a	n/a	35	56
Liquid Natural Gas Refueling Station Infrastructure*	1	-	-	-	-	-	1	-

\*Project met match requirements over the scope of the review.

Table 6 summarizes the number and types of School Bus Program projects within the scope of the review that had been selected by the District for funding as of the entrance meeting. Of these projects, the review team selected four project files for review, which are identified in Appendix 2.

Table 6: Fiscal Year 2007-08 School Bus Program Projects

Source Category	Total	
	Projects	Engines
Engine Retrofit	13	50
School Bus Replacement	11	11
Total	24	61

Table 7 summarizes the number and types of Goods Movement Program projects within the scope of the review that had been ranked by the District as of the entrance meeting. Of these projects, the review team selected 13 project files for review, which are identified in Appendix 3. Project status includes the following:

- Executed (projects ranked for funding and in process of contract execution, project implementation, or project completion/paid).
- Withdrawn or inactive (as a result of District evaluation or applicant action).
- Unrankable (applications with ineligible projects).

Table 7: Fiscal Year 2007-08 Goods Movement Program Projects

Source Category	Executed	Withdrawn / Inactive	Unrankable	Total
Engine Retrofit	18	23	4	46
Truck Replacement	54	34	26	114
Total	72	57	30	160

#### 4. Program and Fiscal Review Findings

ARB’s program and fiscal review findings are listed below for the Carl Moyer Program and the Goods Movement Program. The review of the District’s Lower-Emission School Bus Program resulted in no findings.

“Findings” are air district practices found to be inconsistent with one or more of the following:

- State requirements including those under Health and Safety Code sections, as follows:
  - 39625 through 39627.5—Goods Movement Program.
  - 44275 through 44299.2—Carl Moyer Program.
  - 44299.90 through 44299.91—School Bus Program.
- Governor’s Executive Order S-02-07.
- Carl Moyer Program, School Bus Program, and Goods Movement Program Guidelines (2005 and newer versions):
  - <http://www.arb.ca.gov/msprog/moyer/guidelines/current.htm>
  - <http://arb.ca.gov/bonds/schoolbus/guidelines/2008lesbp.pdf>
  - [http://www.arb.ca.gov/bonds/gmbond/docs/prop\\_1b\\_goods\\_movement\\_2010\\_final\\_guidelines.pdf](http://www.arb.ca.gov/bonds/gmbond/docs/prop_1b_goods_movement_2010_final_guidelines.pdf)
- Carl Moyer Program and School Bus Program advisories, Mail-outs, and other written communications.
- Carl Moyer Program and School Bus Program Grant Award and Authorization requirements.
- Goods Movement Program Local Agency Grant Agreements.
- District policies and procedures and forms, including contracts with the engine owners/grant recipients.

“Conditions” are detailed descriptions of the District’s practices.

“Required Actions” are the minimum actions the District must take to mitigate the findings.

Per the ARB incentive program auditing policies and procedures, the District has 30 days from the date of the report’s cover letter to submit comments on this report. In

addition, the District must provide ARB a written response to the required actions by submitting a plan to remedy the respective findings listed below. The District's plan must be submitted to ARB within 30 days from the date of the cover letter that accompanies this report.

**Finding 1: Insufficient Project Oversight—Carl Moyer Program**

Condition 1:

Interviews of District staff and reviews of project files revealed that the District did not notify grantees of annual reporting deadlines, track receipt of reports, evaluate the responses, or follow up on non-receipt or other issues. In preparation for the program review, the District conducted on-site project inspection audits for all Carl Moyer Program projects within the scope of the review. However, the District did not follow up on their audit of a four-engine agriculture pump engine project with two engines showing below required usage and two with non-working hour meters.

Reference: 2008 Carl Moyer Program Guidelines, Program Administration, (Section 33) Grantee Annual Reporting, page 43.

No further actions are required:

The District has contacted all grantees to remind them of the annual report requirement and provided a form for them to submit the information. In addition, the District instituted new procedures to track receipt of annual reports, evaluate the reports, and take actions on exceptions noted. The District also issued a notice to comply to the grantee with the broken hour meters and approved a request from the grantee for a usage waiver as allowed under the Carl Moyer Program Guidelines. The grantee had fixed the hour meters as of the exit meeting.

**Finding 2: Incomplete Project File Documentation—Carl Moyer Program and Goods Movement Program**

Condition 1:

None of the Carl Moyer Program agriculture pump engine project files reviewed contained documentation that the engines were listed in a registry of agriculture engines within the District.

Reference: 2008 Carl Moyer Program Guidelines, Part 1 Source Category Chapter 10 Agriculture Sources, Project Criteria, Repower (2), page X-6.

Condition 2:

Five of six Carl Moyer Program projects reviewed contained unsigned applications. The applications were also missing engine serial number data.

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Reference: 2008 Carl Moyer Program Guidelines, Program Administration, (Section 26) Minimum Project Application Requirements, page 29, and (Section 27) Application Evaluation and Project Selection, page 31.

### Condition 3:

None of the Carl Moyer Program projects reviewed had pre-inspections that verified equipment usage data or documented the owner's address, telephone number, or engine location.

Reference: 2008 Carl Moyer Program Guidelines, Program Administration, (Section 30) Project Pre-inspections, page 37.

### Condition 4:

None of the Carl Moyer Program projects reviewed had post-inspections that documented that the inspector witnessed the engine running.

Reference: 2008 Carl Moyer Program Guidelines, Program Administration, (Section 31) Project Post-inspections, page 39.

### Condition 5:

None of the Goods Movement Program projects reviewed had pre-inspections that documented the owner's address, telephone number, project location, vehicle manufacturer, model, manufacture year, or engine manufacturer. The pre-inspection forms also incorrectly indicated that DMV registration is sufficient to verify vehicle Gross Vehicle Weight Rating (GVWR). The pre-inspection photos did not include all engine plates.

References: 2010 Goods Movement Program Guidelines, IV. Local Agency Project Implementation (10.) Equipment project pre-inspection, page 82, and Appendix F. Project Specifications for FY2007-08 Funds, B. Other Heavy Duty Diesel Trucks, Equipment Project Specifications, page F-4

### No further actions are required:

- Condition 1: The District provided proof of registry for all the District's Carl Moyer Program agriculture pump engine projects within the scope of the review.
- Condition 2: The District instituted procedures and training to ensure that Carl Moyer Program project applications are properly signed and fully completed prior to evaluation.
- Condition 3, 4, and 5 (Carl Moyer Program and Goods Movement Program): The District instituted new pre and post-inspection policies and procedures, revised forms, and provided staff training for conducting and evaluating inspections to ensure complete inspections and correct reporting of project details to ARB reporting databases (see Finding 3, Conditions 1 and 4 below.)

**Finding 3: Errors in Reporting to ARB—Carl Moyer Program and Goods Movement Program**

Condition 1:

Review of the selected Carl Moyer Program projects in the ARB Carl Moyer Program Clean Air Reporting Log (CARL) revealed two projects reporting incorrect new engine manufacturers and two projects with 2005-06 funding that were incorrectly reported as funded with 2006-07 grants.

References: 2008 Carl Moyer Program Guidelines, Program Administration, (Section 17) Annual Report, page 18, and 2008 Carl Moyer Program Advisory #08-009, Part III, Program Administration, “How does the new Yearly Report impact Guideline requirements?” page 11.

Condition 2:

The District reported in CARL \$4,870.00 of earned interest expenditures on Carl Moyer Program projects that were not reflected in fiscal records provided by administration staff. In addition, the District underreported \$1,914.39 of interest earned on Carl Moyer Program fund balances in the 2010 Carl Moyer Program Yearly Report.

References: 2008 Carl Moyer Program Guidelines, Program Administration, (Section 13) Earned Interest, page 13, and (Section 17) Annual Report, page 18, and Carl Moyer Program Mail-out MSC 10-24, Attachment 3: Board Approved Changes Effective March 25, 2010, #6 – Simplify Earned Interest Reporting and Tracking, page 25.

Condition 3:

Review of the selected Goods Movement Program projects in the ARB Goods Movement Online Database (GMOD) revealed five projects that showed incorrect new vehicle model year, new engine model year, or new engine horsepower data.

Reference: 2010 Goods Movement Program Guidelines, Chapter III. Local Agency Project Proposal, (5.) Air Quality Benefits, page 67, and Local Agency Project Implementation, (b.) Database entry of equipment project specifications, page 77.

No further actions are required:

- Condition 1: The District corrected the entries in CARL and instituted new verification procedures to ensure accurate reporting.
- Condition 2: The District confirmed the earned interest expenditures, corrected administration fiscal data, and implemented new administration procedures to properly track earned interest. The District also revised the 2010 Carl Moyer Program Yearly report to show the correct amount of earned interest.
- Condition 3: The District corrected the entries in GMOD and instituted new verification procedures to ensure accurate reporting.

**Finding 4: Eight Ineligible Goods Movement Program Projects**

Condition 1:

Two truck replacement projects (\$97,000) are ineligible due to a non-compliant baseline vehicle classification of Class 7 (GVWR of 26,001 to 33,000 pounds) rather than the required Class 8 classification (GVWR of 33,001 or greater). See Appendix 4 for specific projects identified.

Reference: 2010 Goods Movement Program Guidelines, Appendix F. Project Specifications for FY2007-08 Funds, B. Other Heavy Duty Diesel Trucks, Equipment Project Specifications, page F-4.

Condition 2:

Six truck replacement projects (\$261,742.14) are ineligible due to baseline trucks being registered as planned non-operation beginning prior to contract execution and carrying through to destruction. Baseline trucks are required to be registered and operational until destruction. See Appendix 4 for specific projects identified.

References: 2010 Goods Movement Program Guidelines, Chapter IV. Local Agency Project Implementation, (14.) Equipment project scrap requirements, page 88, and ARB email to District October 28, 2009, "Reminder on 1B important requirements."

Required Actions:

For both conditions, within 30 days of this report's cover letter, the District must submit to the ARB Goods Movement Program a plan for their approval that mitigates the ineligible projects. Mitigation may include return of funds to ARB, funding other eligible projects to replace the ineligible projects, or other actions acceptable to ARB.

## 5. Resources

1. Air Resources Board Lower-Emission School Bus website, <http://www.arb.ca.gov/msprog/schoolbus/schoolbus.htm>.
2. Air Resources Board Carl Moyer Program website, <http://www.arb.ca.gov/msprog/moyer/moyer.htm>.
3. Air Resources Board Goods Movement Emissions Reduction Program website, <http://www.arb.ca.gov/bonds/gmbond/gmbond.htm>.
4. Air Resources Board Incentives Program Audit Website (Includes previous reports and Audit Policies and Procedures), <http://www.arb.ca.gov/msprog/moyer/audits/audits.htm>.
5. Lower-Emission School Bus 2008 Guidelines (April 15, 2008), Air Resources Board.
6. Lower-Emission School Bus 2006 Guidelines (March 2, 2006), Air Resources Board.
7. Carl Moyer Program 2005 Guidelines (January 6, 2006), Air Resources Board.
8. Carl Moyer Program 2008 Guidelines (April 21, 2008), Air Resources Board.
9. Proposition 1B: Goods Movement Emission Reduction Program, Final 2008 Guidelines for Implementation (February 28, 2008).
10. Proposition 1B: Goods Movement Emission Reduction Program, Final 2010 Guidelines for Implementation (March 2010).

## **Appendix 1**

### **Carl Moyer Program Projects Reviewed**

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The table below provides a list of Carl Moyer Program project files reviewed, including projects funded with Carl Moyer Program funds, earned interest funds, RAP funds, and District funds used as match funds.

List of Carl Moyer Program Projects Reviewed

	<b>Funding Year</b>	<b>Funding Source</b>	<b>Source Category</b>	<b>Project Name</b>	<b>Project Number</b>
1	2006-07	Carl Moyer Program	Agriculture Pump Engine	Mesa West	05-08
2	2006-07	RAP	Agriculture Pump Engine	Kelomar	1
3	2006-07	Carl Moyer Program	Agriculture Pump Engine	The Elmore Company and Echo II	06-08, 07-08, 08-08, 09-08
4	2006-07	District Funds as Match	CNG Fast Fill Refueling Station Infrastructure	Calexico Unified School District	n/a
5	2007-08	Carl Moyer Program	Agriculture Pump Engine	Ben Abatti	16-09A, 16-09B
6	2007-08	Carl Moyer Program	Agriculture Pump Engine	Cox	08-09A, B, C
7	2007-08	Carl Moyer Program	Agriculture Pump Engine	John Nilson	11-09

## **Appendix 2**

### **Lower-Emission School Bus Program Projects Reviewed**

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The table below provides a list of School Bus Program project files reviewed. These projects were in the application evaluation but pre-contract execution phase.

List of 2007-08 School Bus Program Projects Reviewed

	<b>Source Category</b>	<b>Project Name</b>	<b>Baseline Vehicle Identification Number</b>
1	Replacement	El Centro Elementary School District	1GDK6PIA5DV532839
2	Replacement	McCabe Unified Elementary School District	1BABZBXA7EF063894
3	Retrofit	Calexico Unified School District	1BABNBOA71F096233
4	Retrofit	Central Union High School District	1BAANBXAOF087773

## **Appendix 3**

### **Goods Movement Program Projects Reviewed**

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The table below provides a list of Goods Movement Program project files reviewed. The table indicates the project status at the time of review.

List of 2007-08 Goods Movement Program Projects Reviewed

	Source Category	Project Name	Project Number	Project Status
1	Replacement	AFS Trucking Inc.	G07GMST3_00047 G07GMST3_00048 G07GMST3_00049 G07GMST3_00050	Executed
2	Replacement	Arams Truck Tools &Ser.	G07GMST3_00017	Executed
3	Replacement	ETX, LLC	G07GMST3_00109 G07GMST3_00110 G07GMST3_00111 G07GMST3_00113 G07GMST3_00115 G07GMST3_00116 G07GMST3_00118 G07GMST3_00123 G07GMST3_00126 G07GMST3_00127	Executed
4	Retrofit	Havens & Sons Trucking	G07GMST3_00159 G07GMST3_00160 G07GMST3_00161 G07GMST3_00162 G07GMST3_00165 G07GMST3_00167 G07GMST3_00168 G07GMST3_00170 G07GMST3_00171 G07GMST3_00173 G07GMST3_00177 G07GMST3_00179 G07GMST3_00180 G07GMST3_00181 G07GMST3_00182 G07GMST3_00183 G07GMST3_00185 G07GMST3_00188	Executed
5	Replacement	Nolberto Dominguez	G07GMST3_00075	Executed
6	Replacement	Reserve Truck Lines, Inc.	G07GMST3_00080 G07GMST3_00082 G07GMST3_00084 G07GMST3_00086	Executed
7	Replacement	Trans-Freight Services, Inc.	G07GMST3_00131	Executed

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	Source Category	Project Name	Project Number	Project Status
8	Replacement	Valley Spreader, INC	G07GMST3_00101 G07GMST3_00102 G07GMST3_00104  G07GMST3_00103	Executed   Withdrawn
9	Replacement	Abatti Companies	G07GMST3_00002 G07GMST3_00003 G07GMST3_00006 G07GMST3_00013 G07GMST3_00015 G07GMST3_00106 G07GMST3_00112 G07GMST3_00117  G07GMST3_00001 G07GMST3_00014 G07GMST3_00107 G07GMST3_00114	Inactive        Withdrawn
10	Replacement	Lorenzo Valenzuela Trucking	G07GMST3_00060	Withdrawn
11	Replacement	Sam Hay Trucking	G07GMST3_00092	Withdrawn
12	Replacement	GT Transport	G07GMST3_00059	Withdrawn
13	Retrofit	Rocha Trucking & Parking, Inc.	G07GMST3_00146	Withdrawn

## **Appendix 4**

### **Finding 4:**

### **Ineligible Goods Movement Program Projects**

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The table below provides a list of Goods Movement Program project files reviewed found ineligible as described in Finding 4.

	<b>Project Name</b>	<b>Project Number</b>	<b>Condition</b>
1	Reserve Truck Lines, Inc.	G07GMST3_00082	Condition 1: Ineligible Class 7 vehicle
2	Reserve Truck Lines, Inc.	G07GMST3_00084	Condition 1: Ineligible Class 7 vehicle
3	ETX, LLC	G07GMST3_00109	Condition 2: Non-operation status
4	ETX, LLC	G07GMST3_00110	Condition 2: Non-operation status
5	ETX, LLC	G07GMST3_00111	Condition 2: Non-operation status
6	ETX, LLC	G07GMST3_00113	Condition 2: Non-operation status
7	ETX, LLC	G07GMST3_00123	Condition 2: Non-operation status
8	ETX, LLC	G07GMST3_00127	Condition 2: Non-operation status