

California Regional Transportation Sales Tax Measures

Citizens Oversight Committee Comparison

County/Measure	Oversight body (size)	Who appoints / who can serve	Meeting cadence	Required audits & reports	Notable powers / limits
Fresno – Measure C (2006 extension)	Citizen Oversight Committee (13)	Mix of at-large and stakeholder seats with geographic balance across supervisorial districts, FCMA, rural east/west, cities; detailed residency composition in nomination form. Supported by Fresno COG.	Monthly or on an as-needed basis.	Reviews spending, audits; informs the public via reports.	Ensures expenditures match Expenditure Plan; advisory/reporting focus (no explicit authority to hire its own auditor).
Los Angeles – Measure M (2016)	Measure M Independent Taxpayer Oversight Committee (7)	Expertise-based seats incl. a retired judge; minimum experience requirements; 5-year terms; LA County residency; conflict-of-interest rules.	Meets at least quarterly.	Annual independent financial/compliance audits; annual public report.	Can direct scope of work of auditors ; must review debt issuances, ordinance amendments, and subfund/local return uses; holds annual public hearing; findings posted online. Strongest toolset in this set.
San Diego (SANDAG) – TransNet	Independent Taxpayer Oversight	Appointed by SANDAG; professional qualifications defined in	Meets monthly (public).	Annual fiscal & compliance audits and	Can recommend improvements to financial integrity/performance;

	Committee (ITOC) (7)	ordinance/expenditure plan.		a performance audit every 3 years.	budget up to \$250k/yr (CPI-adjusted) for ITOC activities.
Santa Clara – 2016 Measure B (VTA)	2016 Measure B Citizens' Oversight Committee (MBCOC)	Bylaws govern membership/operations under VTA Board; constituted by the ballot measure.	Set by bylaws; standing public body.	Annual independent audit; annual public report on use of funds relative to ballot language.	Ensures expenditures align with ballot language; advisory/reporting emphasis within VTA admin code framework.
Alameda – Measures B (2000) & BB (2014)	Independent Watchdog Committee (IWC)	Created by the expenditure plans; bylaws updated 2022 detail membership & procedures under Alameda CTC.	Standing body; cadence per bylaws.	Scrutinizes all Measure B/BB expenditures; reports directly to the public annually.	Watchdog with direct-to-public reporting; operates under Commission bylaws—strong transparency but fewer explicit powers than LA's ITOC.
Orange – Measure M/M2 (OC Go)	Taxpayer Oversight Committee (TOC)	Independent body formed after original Measure M; recruitment is district-based via OCTA.	Regular public meetings with posted agendas/materials	Oversees compliance with Ordinance; periodic performance assessments reported publicly.	Ensures all revenues are spent on voter-approved uses; independence and scope anchored in the Renewed M2 ordinance; ongoing debates have focused on strengthening safeguards.
San Bernardino – Measure I	Independent Taxpayer Oversight Committee (ITOC)	Established by ordinance; citizens provide review of Measure I spending by SBCTA.	Noted as a standing public committee	Reviews for conformance with Expenditure Plan & Ordinance	Advisory/review role tied to Ordinance No. 04-01; emphasis on conformity rather than

					auditor-direction powers.
Sonoma – Measure M (Go Sonoma Act)	Citizens Advisory Committee (doubles as Measure M oversight) (≈25)	20 members from community groups + 5 public-at-large; serves as independent oversight for Measure M	Standing advisory committee to SCTA	Reviews projects/policies/funding and provides input prior to SCTA action and provides input prior to SCTA action.	Oversight via advisory CAC rather than a separate “auditor-driven” committee; focus on review & recommendations

What varies most across counties

- **Independence & audit control.**

LA Metro’s Measure M ITOC can **approve/direct auditors’ scope** and must review **debt** and **ordinance amendments**—a robust set of tools (rare among peers).

- SANDAG’s TransNet ITOC hard-codes **annual fiscal/compliance** plus **triennial performance audits**, and dedicates up to **\$250k/year (CPI-adjusted)** to oversight activities.

- **Composition.**

Fresno’s 13-member COC is unusually **geography-balanced** (district, FCMA, rural east/west, city outside FCMA). LA’s is **expertise-based** (e.g., retired judge). Sonoma uses a broad **CAC** that also functions as oversight.

- **Reporting line.**

Alameda’s IWC and VTA’s MBCOC issue **direct annual reports to the public** on spending vs. promises; LA’s ITOC also must hold an **annual public hearing** on the audits.

- **Meeting cadence & public access.**

TransNet’s ITOC posts **monthly public meetings** and audit schedules; LA’s ITOC meets **quarterly** by ordinance; OCTA posts agendas and materials for its TOC.

Practical takeaways for benchmarking

1. **Bake powers into the ordinance/expenditure plan.** The strongest models (LA Metro, SANDAG) explicitly authorize the committee to commission or direct audits and to review debt and amendments.
2. **Fund the oversight.** Dedicated budget lines (e.g., TransNet's CPI-indexed cap) prevent the committee from depending on the implementing agency's goodwill.
3. **Balance expertise and representation.** LA's skills-based seats (incl. a retired judge) yield technical rigor; Fresno's geographic allocation ensures countywide legitimacy.
4. **Require performance audits (not just financial).** TransNet's every-three-years model is a good template for looking at outcomes, not only compliance.
5. **Mandate annual public hearings & web posting.** LA's approach institutionalizes transparency beyond PDFs.