

Clean Vehicle Rebate Project Center for Sustainable Energy

Program Review Report Fiscal Years 2016-17 through 2021-22

Crowe LLP – Agreement No. 22MSC005
Prepared for the California Air Resources Board and the California
Environmental Protection Agency.

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Because these Services will not constitute an audit, examination, or review in accordance with standards established by the American Institute of Certified Public Accountants, Crowe will not express an opinion as defined by the AICPA assurance standards. Crowe has no obligation to perform any Services beyond those described in this report. The services performed by Crowe for and on behalf of CARB and are not intended to be used by other parties.

Acknowledgment

Crowe LLP (Crowe) worked collaboratively with the Center for Sustainable Energy (CSE) and California Air Resources Board (CARB) to complete the program review. During informational calls with CSE, Crowe met with the following personnel:

CSE, Clean Vehicle Rebate Project (CVRP) Team

- Ryan O'Connor, Senior Project Manager for CSE and Project Manager for CVRP
- Andrew Chesser, Director of Incentive Process Operating programs for CVRP
- Ellen Kappes, Account Management Specialist for CVRP
- Jaimie Savoie, Associate Manager, started as a Rebate Process Specialist
- Jonathon Changus, Director of Transportation Programs
- Caryn Josepher, Senior Marketing Manager
- Laurie Walker, Leader of Community Based Organization Outreach
- Chad Taylor, Chief Information, Technology, and Operating Officer
- Margaret Ho, Director of IT.

CARB Team

- Lucina Negrete, Assistant Division Chief
- Lisa Macumber, Air Resources Supervisor II
- Maritess Sicat, Air Resources Supervisor II
- Raquel Cardenas, Air Resources Supervisor I
- Rhonda Runyon, Air Resources Supervisor I
- Kreston Tom, Air Pollution Specialist
- Yvonne Sanchez, Air Resource Engineer
- Sara Dastoum, Air Pollution Specialist
- Telen Vo, Air Resources Engineer
- Wasim Ali, Air Resource Engineer
- Leslie Garcia, Air Resources Technician II.

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Executive Summary

A. Background

The California Air Resources Board (CARB) is responsible for the oversight of the State of California's voluntary air pollution reduction incentives programs, which are implemented in partnership with California's 35 local air pollution control districts and air quality management districts (air districts) and non-air district grantees. As part of this oversight responsibility, CARB contracted with Crowe LLP (Crowe or Program Review staff) to conduct this Program Review¹ in accordance with the Standards for Consulting Services established by the American Institute of Certified Public Accountant of the Clean Vehicle Rebate Program (CVRP) implemented by the Center for Sustainable Energy (CSE).

CARB incentive program reviews serve the public interest for transparency and accountability, helping to determine that expenditures of State funds achieve intended outcomes and are within legal requirements. This report describes the scope of the program review, projects selected for detailed testing, the resulting findings and recommendations, and the grantee's commendable efforts. Under the established policies and procedures for program reviews, the grantee has 30 days from the date of this report's cover letter to submit comments. Crowe's report and the grantee's response will then be posted on the CARB Incentive Program Audits and Program Reviews website at <https://ww2.arb.ca.gov/carlmoyer-program-incentives-program-oversight>. Crowe staff began the CSE CVRP program review in December 2023 and completed it in July 2024.

B. Program Review Process

The program review encompassed an evaluation of the CVRP application process, application review process, handling of Tesla applications, financials, marketing and outreach strategies, reporting and data security measures. Program review staff obtained and evaluated applicable policies, incentive program guidelines, and agreements, state administrative requirements and general accounting procedures. Program review staff then met with CSE and CARB personnel to gain a high-level understanding of guiding laws, regulations, rules, policies, grant agreements and guidelines. Program review staff submitted multiple data requests through the program review and conducted process evaluations with grantee subject matter experts (SMEs). Program review staff developed a sample of applicants to conduct analyses of and request applicant file documentation. Program review staff conducted follow up correspondence with the grantee to validate project file contents, request explanations and/or additional data and information. Program review staff also obtained financial records to support how the grantee spent funds. Note, the California Department of Finance was concurrently conducting a financial audit of the CSE CVRP program, therefore program review staff reviewed financial information but did not conduct testing of financial data. Program review staff synthesized the data and results of detailed testing to develop findings, recommendations, and commendable efforts.

¹ Program Review is an evaluation of district and non-district incentive program reviews that focus on whether funded projects meet requirements of the incentive program. CARB developed [program review policies and procedures](#) that provide additional information on program reviews.

C. Results

Program review staff identified no findings during the program review. Program review staff provides two (2) recommendations for the program related to aligning program requirements with stated goals and objectives of the program and identified five (5) commendable efforts for the program.

D. Conclusion

Crowe determined that CSE operated the CVRP program in accordance with the requirements of the Guidelines for Assembly Bill 118 Air Quality Improvement Program (Guidelines), the CVRP Terms and Conditions, the Annual Funding Plans and Implementation Manuals developed by CSE during fiscal years 2016-17 through 2021-22. CSE achieved the emissions reduction objectives of the CVRP program and promoted the adoption of clean vehicles across California.

1. Introduction

Clean Vehicle Rebate Project (CVRP) is overseen and funded by CARB's Low Carbon Transportation (LCT) Investments and Air Quality Improvement Program (AQIP) that provides mobile source incentives to reduce greenhouse gas, criteria pollutant, and toxic air contaminant emissions through the deployment of advanced technology and clean transportation in the light-duty and heavy-duty sectors. LCT investments are supported by Cap-and-Trade auction proceeds. AQIP was established by the California Alternative and Renewable Fuel, Vehicle Technology, Clean Air, and Carbon Reduction Act of 2007 (Assembly Bill (AB) 118, Statutes of 2007, Chapter 750). Each year, the Legislature appropriates funding to CARB for these incentives to reduce emissions and support advanced technology demonstrations and deployments. CSE was selected to manage the administration of CVRP which offers rebates for the purchase or lease of new battery electric, fuel cell electric, and plug-in hybrid electric vehicles. The CVRP program is the subject of this program review report.

CVRP was intended to encourage and accelerate zero- and near-zero-emission, on-road light-duty vehicle deployment and technology innovation. CVRP benefited the citizens of California by providing immediate air pollution emission reductions while stimulating development and deployment of the next generation of zero-emission and plug-in hybrid electric light-duty vehicles.

CSE was the sole administrator of CVRP, operating the program from 2009 through 2023. CSE issued more than \$1.4 billion to fund rebates statewide as of March 2024.² Rebates ranged from \$1,000 to \$7,500 for individuals, nonprofits, government entities and business owners over this time. CVRP funding was determined by an annual funding plan developed with public input and approved by CARB. In addition to rebates, CSE conducted clean vehicle education and outreach, analyzed program data to inform stakeholders and policymakers and conducted ongoing surveys of CVRP recipients to encourage and inform clean vehicle deployment throughout California and the nation.

The scope of the review includes grant agreements between CARB and the grantee made in fiscal years (FY) 2016-17 through 2021-22. The review began with an entrance conference held on December 14, 2023, via Microsoft Teams video. Staff from CSE, CARB, the California Department of Finance Office of State Audits and Evaluations (Department of Finance) and Crowe attended this meeting. Additionally, Crowe staff presented the results of the program review at an exit meeting held with the grantee on November 15, 2024.

CARB's program review was supplemented by a fiscal review conducted by the California Department of Finance beginning on January 18, 2024. Department of Finance presented their observations and recommendations at a separate exit meeting on June 4, 2024, and issued their report on June 27, 2024. The Department of Finance concluded in its final report that the incentive programs' revenues, expenditures, and resulting balances complied with applicable grant agreements, guidelines, and statutes.

² <https://cleanvehiclerebate.org/en/rebate-map>. The amounts on the website are updated periodically. The total listed in the report reflects the totals as of March 2024.

2. Review Process Overview

Crowe determined that CSE operated the CVRP program in accordance with the requirements of the Guidelines for Assembly Bill 118 Air Quality Improvement Program (Guidelines), the CVRP Terms and Conditions, the Annual Funding Plans and Implementation Manuals developed by CSE during fiscal years 2016-17 through 2021-22. CSE achieved the emissions reduction objectives of the CVRP program and promoted the adoption of clean vehicles across California. **Exhibit 1** provides a summary of the total number and dollar amount of rebates issued in each fiscal year reviewed. CSE issued 328,236 rebates totaling \$795,293,747 during the six fiscal years reviewed.

Exhibit 1: Center for Sustainable Energy, Clean Vehicle Rebate Project (CVRP), Total Rebates Issued by Fiscal Year Covered in Program Review

Fiscal Year	Applications Received	Total Number Issued	Total Rebates Issued
2016-2017	54,664	47,442	\$113,497,196
2017-2018	60,834	51,079	123,184,899
2018-2019	96,833	81,373	197,358,109
2019-2020	65,785	53,434	126,483,588
2020-2021	62,843	49,705	118,348,777
2021-2022	57,992	45,203	116,421,178
Total	398,951	328,236	\$795,293,747

Crowe staff identified no findings and provides two (2) recommendations and five (5) commendable efforts in Section 3 of this report.

Crowe reviewed CVRP's application process, documentation requirements, application review process, handling of Tesla applications, financials, marketing and outreach strategies, reporting and data security measures. Crowe conducted an initial meeting with CVRP staff to gain an understanding of CSE's approach to operating the program and key documents, processes and personnel. Crowe submitted an initial data request that included the population of applicants for the program review period of fiscal year 2016-17 through 2021-22. Crowe used the population of CVRP applicants to select sample applicants to conduct detailed testing to determine whether CSE complied with the requirement of program guidelines and terms and conditions. There were 398,951 applicants over the six years. A total of 70,707 of the applicants had their applications cancelled / had their preapproval cancelled and 328,236 of the applicants were approved and received a payment.

Crowe selected 35 sample applications, five (5) samples from each year. For each application, Crowe received the application forms and supporting documentation used to pass, cancel, or fail both standard applicants and those subject to income verification³. Out of the 35 sampled applications, there were 15 cancelled applications all of which had a cancellation reason listed. Crowe noted that each of the 3 samples that had failed income verification were appropriately cancelled as well.

Crowe also selected six (6) Funding Logs ranging from fiscal year 2016-17 through 2021-22. These function as a funding status report that CSE submits to CARB as part of their disbursement request. These reports include both administrative and rebate invoices. Crowe tested the funding logs to determine that CSE met its reporting requirements as outlined in its Grant Agreement with CARB.

A list of guidance documents Crowe utilized to conduct the program review are provided in **Appendix C**.

³ Income verification is an additional step taken to validate that an applicant falls within the established income thresholds to qualify for the program. Applicants are randomly selected for income verification. When selected the applicant must submit a complete and signed IRS 4506-T Form (later 4506-C), which allows CARB to pull details from the IRS on the applicant's behalf.

3. Results

This section provides the results of the program review and is organized as follows:

- A. Findings*
- B. Recommendations*
- C. Commendable Efforts.*

A. Findings

“Findings” are Grantee’s practices found to be inconsistent with one or more requirements specified in statute, State guidelines, or Policies and Procedures. See **Appendix B** for the sources of these requirements. “Conditions” are detailed descriptions of the Grantee’s practices that resulted in findings as revealed by the review. “Required Actions” are the minimum actions the Grantee must take to mitigate the findings.

CARB staff may offer “Recommendations” when Grantee practices are found to be consistent with program requirements; although mitigation is not required, a change in practices would improve program effectiveness, efficiency, or transparency.

Program review staff identified no findings during the program review.

B. Recommendations

Crowe provides two (2) recommendations for the program as required by the program review guidelines. Crowe notes that the CVRP program is sunsetting in 2026 when the funding for the program will be depleted. CSE is no longer accepting applications for the CVRP program and will likely not implement the recommendations. The recommendations should be contemplated when developing a similar program in the future, as applicable. The recommendations include the following:

1. In 2021, a data security incident⁴ that occurred where an employee downloaded malware that led to a “bad actor” exploiting the employees’ permissions and accessing sensitive data. This incident highlighted the potential vulnerabilities within the system and underscored the need for enhanced security measures. CSE reported this incident to CARB on February 2, 2022 via an incident report. Following the incident, CVRP took several steps to improve data security including:
 - Locking down local administration rights to limit access to necessary personnel.
 - Enhancing authentication protocols with Okta⁵ and Multi-factor Authentication (MFA).
 - Conducting thorough investigations and third-party independent reviews to identify and address vulnerabilities.
 - CSE implemented numerous measures such that any extracts of Personally Identifiable Information (PII) that reside outside the system have additional measures of protection on their network (e.g., more refined security groups that require manager requests to grant access and IT to grant access).

⁴ The incident referenced took place outside of the system that houses CVRP Personally Identifiable Information (PII) and was related to a watering hole attack (a security exploit that compromises a site that a targeted victim visits to gain access to the victim's computer and network) and system administrator rights on laptops.

⁵ Okta is a secure identity cloud that links apps, logins and devices into a unified digital fabric.

Data security is a critical aspect of the CVRP application process, ensuring the protection of sensitive applicant information and maintaining the integrity of trustworthiness of the program. CVRP currently employs a comprehensive security framework based on the National Institute of Standards and Technology (NIST) guidelines and ISO certification standards. This framework includes various security measures, such as multi-factor authentication (MFA), role-based access controls, and regular employee training on cybersecurity best practices. Additionally, the program has implemented Okta for authentication and MFA, and system administrators are trained to verify permissions and conduct background checks for new users.

During our review, we identified several areas where data security measures could be further strengthened to mitigate risks and enhance the overall security posture of the CVRP. Crowe suggests CSE implement the following measures to further enhance system security:

- **Enhance Role-Based Permission Sets.**⁶ Role-based access controls are crucial for minimizing the risk of unauthorized access to sensitive information. However, these controls can become complex and may require periodic reviews to ensure they remain effective.
 - Conduct bi-annual reviews of role-based permission sets to ensure that access levels are appropriate and aligned with job responsibilities. Implement automated tools to monitor and manage permissions, reducing the risk of human error.
 - **Conduct Regular Security Audits and Penetration Testing.**⁷ Regular security audits and penetration testing can identify vulnerabilities and weaknesses in the system, allowing for timely remediation.
 - Schedule annual security audits and penetration tests conducted by third-party experts to allow for unbiased evaluation of the security posture. Use the findings to implement necessary improvements.
 - **Strengthen Incident Response Plans.**⁸ A well-defined and tested incident response plan is crucial for effectively managing and mitigating the impact of security incidents.
 - Develop and regularly update incident response plans, including clear roles and responsibilities, communication protocols, and recovery procedures. Conduct annual drills to test the effectiveness of the plan and make necessary adjustments.
2. **Align Program Requirements with Program Goals and Objectives.** CVRP was originally intended to target the general market, however guidance was added in 2016 that increased rebates available to DACs (disadvantaged communities) defined as the areas throughout California which most suffer from a combination of economic, health, and environmental burdens. The introduction of the new guidance should have included a change to the incentive structure or policy altogether. The program required a shift from an incentive program to an assistance program to meet the goals of legislature, as those who are living at 300-400% of the poverty level may not be able afford a new EV with only a \$4,500 rebate. Crowe recommends that changes to the program such as updated goals or guidance be accompanied by clear instructions on how to achieve the new goals.

⁶ CSE implemented role-based access control (RBAC) for the system that houses applicant data (PII), including processes for submitting and removing access that are included in our onboarding, offboarding and transfer scenarios in 2023. The Operations Management team reviews and revises access to the applicant data system up to three times a year.

⁷ CSE engages an independent third-party to conduct annual penetration testing. CSE also engages an independent firm to conduct on-going vulnerability scans and monitor with formal Vulnerability Assessment Reviews every quarter. Remediation plans with timelines are in place to address issues in order of priority.

⁸ CSE maintains a formal incident response plan that is reviewed and republished annually. The plan is exercised throughout the year as all incidents follow the plan.

C. Commendable Efforts

A commendable effort is an exceptional practice that goes beyond the basic requirements for implementing an incentive program. Resulting from this review, Crowe staff has identified the following commendable efforts by the Grantee.

1. Program Review staff commends the Grantee for its exceptional responsiveness and diligence in responding to requests for information and making staff at all levels available to the program review team.
2. Program Review staff commends the Grantee for the large number of rebates issued, demonstrating its commitment to reducing emissions throughout California.
3. Program Review staff commends the Grantee on its adaptability including the marketing and outreach team during COVID-19 and the shift in its approach to target low income / DACs through the relationships built with community-based organizations (CBOs).
4. Program Review staff commends the Grantee on its adaptability in handling Tesla Applications and creating special procedures that addressed unique scenarios for Tesla vehicles. Tesla has a non-traditional sales path, with all Tesla vehicles bought and sold online, with the option to custom-build models. Custom purchasing arrangements can have a large gap of time between purchase date and delivery date of the vehicle. CSE created standard operating procedures.
5. Program Review staff commends the Grantee on its ability to implement new legislative mandates requiring that increased rebates be available to DACs (disadvantaged communities) defined as the areas throughout California which most suffer from a combination of economic, health, and environmental burdens. The introduction of the new guidance in 2016 was issued without a change to the incentives or policy. CSE staff ultimately advocated for a higher rebate, between \$7,500-\$10,000, which was what was implemented for low-income families in 2023.

4. Summary and Conclusions

Based on the procedures we performed as described in **Appendix B**, Crowe has determined that CSE operated the CVRP program in accordance with the requirements of the Guidelines for Assembly Bill 118 Air Quality Improvement Program (Guidelines), the CVRP Terms and Conditions, the Annual Funding Plans and Implementation Manuals developed by CSE during fiscal years 2016-17 through 2021-22. CSE achieved the emissions reduction objectives of the CVRP program and promoted the adoption of clean vehicles across California. The CVRP application process met the requirements of guidelines and allowed for timely review of applicants. Automated communications and a structured queue system allowed for transparency throughout the process. The inclusion of key performance indicators⁹ and income verification processes further enhance the program's integrity. The program review confirms that the existing procedures are effective and adequately implemented, addressing unique scenarios (i.e., Tesla vehicles). Crowe determined that CSE was successful with its marketing and outreach strategy, particularly through relationships with CBOs, as evidenced by the increased participation from disadvantaged communities which was a stated goal of the program. CSE reported an increase in participation of low-income applicants from 20 percent of the participants to more than 40 percent of the participants. The increase is attributable to both outreach efforts and an increased rebate amounts for low-income applicants. Data security should be a focus for all grantees and air districts that handle sensitive information from applicants. A secure environment provides a level of trust in the program that is required for the continued success of programs similar to CVRP.

⁹ KPI's include application processing and review duration, error percentages and percentages of staff time reviewing applications.

Appendix A: Clean Vehicle Rebate Project Tables

The program review covered CVRP applications submitted during fiscal years 2016-17 through 2021-22. Appendix A details the number of applications and rebate dollars paid from the applications included in the program review.

Exhibit 2: CVRP Applications, Fiscal Year 2016-17

Applicant Type	Rebate Amount	Number of Applications
Individual	\$108,745,496	46,001
Business	2,406,000	1,046
Local Government Entity	1,560,550	242
Non-Profit	37,000	16
State Government Entity	748,150	137
Totals	113,497,196	47,442

Exhibit 3: CVRP Applications, Fiscal Year 2017-18

Applicant Type	Rebate Amount	Number of Applications
Individual	118,709,160	49,473
Business	2,510,600	1,041
Federal Government Entity	190,000	190
Local Government Entity	1,489,639	307
Non-Profit	7,000	4
State Government Entity	278,500	64
Totals	123,184,899	51,079

Exhibit 4: CVRP Applications, Fiscal Year 2018-19

Applicant Type	Rebate Amount	Number of Applications
Individual	191,824,259	79,328
Business	3,312,850	1,407
Federal Government Entity	3,500	1
Local Government Entity	1,728,000	459
Non-Profit	32,000	12
State Government Entity	457,500	166
Totals	197,358,109	81,373

Exhibit 5: CVRP Applications, Fiscal Year 2019-20

Applicant Type	Rebate Amount	Number of Applications
Individual	123,422,331	52,187
Business	1,825,757	816
Local Government Entity	1,037,000	334
Non-Profit	7,500	3
State Government Entity	191,000	94
Totals	126,483,588	53,434

Exhibit 6: CVRP Applications, Fiscal Year 2020-21

Applicant Type	Rebate Amount	Number of Applications
Individual	116,499,527	48,834
Business	1,367,500	697
Local Government Entity	310,750	123
Non-Profit	6,000	4
State Government Entity	165,000	47
Totals	118,348,777	49,705

Exhibit 7: CVRP Applications, Fiscal Year 2021-22

Applicant Type	Rebate Amount	Number of Applications
Individual	115,089,928	44,554
Business	1,286,250	630
Local Government Entity	30,000	11
Non-Profit	11,000	6
State Government Entity	4,000	2
Totals	116,421,178	45,203
Grand Total	795,293,747	328,236

Appendix B: Program Review Procedures

Crowe conducted the following tasks and subtasks to complete the program review of the Center for Sustainable Energy's Clean Vehicle Rebate Project (CVRP) program implementation. Program Review tasks and subtasks included the following:

1. Obtain and evaluate applicable policies, incentive program guidelines, and agreements, state administrative requirements and general accounting procedures including:
 - a. CVRP terms and conditions
 - b. CVRP Implementation Manual.
2. Summarize results of the document evaluation as a basis for developing and refining the Program Review Plan.
3. Meet with CARB personnel to gain a high-level understanding of guiding laws, regulations, rules, policies, grant agreements and guidelines.
4. Prepare and submit an initial data request, including:
 - a. Policies and procedures related to each incentive program
 - b. Organizational charts
 - c. Documentation related to how the grantee awards funding, including:
 - i. Guidelines prepared by grantees
 - ii. Application processes including application intake, review, approval and pre- and post-inspections
 - iii. Outreach materials (e.g., presentations, mailers)
 - iv. Fact sheets, FAQs
 - v. Specific grantee requirements
 - d. Applicant listings for the applicable assessment period (i.e., project populations)
 - e. Applicable laws and regulations governing incentive programs the grantee manages
 - f. Financial information related to grant funding received and grants awarded.
5. Schedule and conduct virtual or on-site visit to interview grantee management, staff, and related program personnel to evaluate responses to data requests.
6. Conduct process walk throughs with grantee subject matter experts (SMEs) to understand the following:
 - a. Program goals and objectives
 - b. Program performance
 - c. Acceptance of funds from CARB
 - d. Solicitation of applications
 - e. Outreach efforts
 - f. Environmental justice policies and their implementation
 - g. Application evaluation process
 - h. Reporting to CARB
 - i. Administrative expenses
 - j. Data security.

7. Develop sample of applicants to conduct analyses of and request applicant file documentation (in electronic format where possible)
 - a. Applications
 - b. Results of application review
 - c. Sales contract
 - d. Proof of registration
 - e. Proof of ownership
 - f. Proof of income if selected for income verification (e.g., tax return, W-2).
8. Conduct follow up correspondence with grantee to validate project file contents, request explanations and/or obtain additional data and information.
9. Obtain financial records to support how the grantee spent funds. Note, the California Department of Finance was concurrently conducting a financial audit of the CSE CVRP program, therefore Crowe reviewed financial information but did not conduct testing of financial data. Crowe reviewed funding plans and funding logs for fiscal year 2016-17 through 2023-24, disbursement requests and invoices.
10. Develop findings and recommendations. Findings and recommendations may include, but not be limited to the following, as applicable:
 - a. Opportunities to increase efficiency and effectiveness, including a listing of the program's strengths and opportunities for improvement
 - b. Determination of whether grantees and their funding recipients are following appropriate agreements, guidelines, and fiscal and accounting standards
 - c. Determination of whether grantee incentive programs are demonstrating:
 - i. Consistency in program implementation; including any variations from program standards
 - ii. Achievement of program goals including key performance indicators
 - iii. Transparency and public accountability
 - d. Assessment of training programs and metrics on training outcomes
 - e. Recommendations for process improvement
 - f. Assessment of grantees' key internal controls, including instances of inefficient or ineffective operational policies, procedures, or practices
 - g. Identify exemplary practices that could be implemented by grantees and administrators of these incentive programs; and
 - h. Identify areas that may strengthen working relationships between State and local entities.

Appendix C: References

1. CVRP terms and conditions
2. CVRP Implementation Manual
 - a. Version 03/29/2016
 - b. Version 11/01/2016
 - c. Version 12/21/2016
 - d. Version 01/09/2017
 - e. Version 05/23/2017
 - f. Version 01/30/2018
 - g. Version 07/31/2018
 - h. Version 01/31/2019
 - i. Version 03/18/2019
 - j. Version 12/03/2019
 - k. Version 03/03/2020
 - l. Version 04/14/2020
 - m. Version 07/22/2020
 - n. Version 01/27/2021
 - o. Version 04/06/2021
 - p. Version 04/23/2021
 - q. Version 07/20/2021
 - r. Version 02/24/2022
3. CVRP eligibility and requirements
4. Grant Agreements
 - a. G16-CVRP-01 - February 1, 2017 through July 31, 2018
 - b. G17-CVRP-01 - January 1, 2018 through September 25, 2019
 - c. G18-CVRP-01 - November 1, 2018 through March 25, 2021
 - d. G19-CVRP-01 - January 15, 2020 through October 31, 2022
 - e. G21-CVRP-01 - October 15, 2021 through December 31, 2023
5. Funding Plans
 - a. Proposed Funding Plan FY 2016-17
 - b. Proposed Funding Plan FY 2017-18
 - c. Proposed Funding Plan FY 2018-19
 - d. Proposed Funding Plan FY 2019-20
 - e. Proposed Funding Plan FY 2020-21
 - f. Proposed Funding Plan FY 2021-22
 - g. Proposed Funding Plan FY 2022-23
 - h. Proposed Funding Plan FY 2023-24

6. Marketing and Outreach plans and results
7. Annual Reports sent to CARB
 - a. FY 2016-17
 - b. FY 2017-18
 - c. FY 2018-19
 - d. FY 2019-20
 - e. FY 2020-21
 - f. FY 2021-22
8. Population of applicants from 2016-2022
9. 2024 CVRP organizational chart
10. 2022 Fiscal Policies and Procedures
11. Standard Operating Procedures from 2019, 2020 and 2021
12. Funding logs as of January 30, 2024
13. CVRP application processing KPIs
14. Information System Security Plan from July 2022
15. Desk reviews (completed by CARB)
 - a. 2014
 - b. 2020