

**Program Review and Fiscal Audit
For California
Emissions Reduction Incentive Programs**

Policies and Procedures



Mobile Source Control Division
October 2025

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I. Introduction

The California Air Resources Board (CARB or the Board) works with California air districts¹ (districts) and nonprofit organizations (nonprofits) to administer financial incentive programs that reduce air pollutant emissions by accelerating the turnover to lower-emitting engines and technologies. These grantees share CARB's commitment to implementing programs efficiently and effectively to improve air quality.

California Health and Safety Code sections 39500, 39808, 44286 and 44291 authorize CARB to oversee these incentive programs. Through program reviews, CARB ensures that implementation aligns with applicable laws and guidelines and achieves intended emission reductions. This oversight enhances accountability by identifying program strengths and deficiencies, recommending improvements, and ensuring that public funds are used as intended.

The objectives of this oversight include:

- Identifying strengths of grantee programs that can be shared to improve outcomes statewide,
- Recognizing training needs for grantee staff,
- Highlighting areas in State guidance that require clarification,
- Gaining insight into local implementation challenges, and
- Strengthening collaboration between State and local entities.

This Policies and Procedures document serves as a working guide for an evolving program review process. It reflects CARB's ongoing efforts to adapt and improve oversight practices in response to lessons learned, stakeholder feedback, and the growing complexity of incentive programs. As such, the document may be updated periodically to reflect procedural refinements and emerging best practices.

Grantees subject to review include air districts and nonprofit organizations. Reviews are led by CARB's Incentives and Technology Advancement Branch, with support from third-party auditors and program staff.

II. Background

To fulfill its oversight responsibilities, CARB began conducting program audits in 2006 through the Carl Moyer Program Section within the Mobile Source Control Division. These audits initially focused on district implementation of the Carl Moyer Memorial Air Quality Standards Attainment Program (Moyer Program or CMP). As the scope of incentive programs expanded, CARB established the Incentives Oversight Section in 2010 to support broader oversight efforts. In 2011, the term "program

¹ About 35 air pollution control districts, air quality management districts, and air resources districts administer incentive programs with state funds.

audits” was formally updated to “program reviews” to better reflect the collaborative and comprehensive nature of the process. While fiscal audits remain a component of program review, they are often conducted by external agencies with fiscal expertise, such as the California Department of Finance.

Over time, CARB’s program review efforts have grown to include a wide range of incentive programs. In addition to the Moyer Program, reviews have covered the Lower-Emission School Bus Program (LESBP), the Proposition 1B Goods Movement Emission Reduction Program (GMERP), and the Air Quality Improvement Program (AQIP) under Assembly Bill (AB) 118. More recent reviews have addressed programs such as:

- FARMER (Funding Agricultural Replacement Measures for Emission Reductions),
- The Volkswagen Environmental Mitigation Trust (California Beneficiary Mitigation Plan),
- Community Air Protection (CAP) Incentives,
- Clean Cars 4 All (CC4A), and
- Low Carbon Transportation (LCT) Investments, often administered by nonprofit organizations.

Most of these programs are managed by CARB’s Mobile Source Control Division (MSCD), which also maintains this Policies and Procedures document.

In 2014, CARB began prioritizing reviews of grantees receiving the largest awards. At the same time, CARB recognized the value of a more collaborative and transparent review process. In response, several procedural enhancements were introduced to improve communication, clarify expectations, and foster a stronger partnership between CARB and grantees. These enhancements include:

- A collaborative initial file review,
- Opportunities for grantees to submit supplemental information to address potential findings, and
- A mechanism for grantees to evaluate the CARB review process.

These changes have contributed to a more constructive and mission-aligned review experience. Over the past decade, CARB has observed that grantee performance improves with experience, resulting in fewer errors and stronger program outcomes.

Board-approved guidelines for incentive program review are outlined in Chapter 3, Section R of the 2017 Moyer Program Guidelines. This Policies and Procedures document provides additional detail on how reviews and audits are conducted across all applicable incentive programs. The most current version is available on the CARB website. While CARB generally adheres to the procedures outlined here, deviations may occur with reasonable cause. In such cases, the grantee

will be notified, and any significant procedural changes will be documented in the final program review report.

Beginning in 2023, CARB has worked to expand the reach of program reviews within available resources to better reflect the growing number and diversity of state-funded incentive programs. While CARB staff continue to play a central role, they now more frequently serve as review and program leads in collaboration with third-party auditors. This evolving model is further described in the following sections of this document.

III. General Parameters of Review

The incentive program review process is described in general terms below. Although CARB staff directs the process, each review is carried out in close consultation with grantee staff and third-party auditors working under agreement with CARB. CARB works with auditor and grantee staff to carry out review steps in a collaborative manner, as long as this collaboration enhances rather than compromises the integrity of the review process.

A. Program and Fiscal Review

Most reviews of grantee incentive programs are conducted in two parts: a program review, and a financial compliance audit or fiscal review. Although CARB may conduct a program review directly, usually a qualified third party under contract with CARB will conduct it, focusing on whether funded projects meet the requirements of applicable statutes, program guidelines, advisories, mail-outs, and grantee policies and procedures. The separate fiscal audit is also usually carried out by a third party under agreement with CARB, either concurrently or following the program review. In some circumstances, such as for smaller grants with simpler project funding and accounting systems, CARB staff may conduct a more cursory fiscal review in lieu of a third-party audit.

The eventual outcome of a program review is the final report (addressed in Section VIII), usually developed by the third-party auditor contractor, approved by CARB staff, and posted on the CARB website.² CARB may conduct or contract for a follow-up review if significant findings result from a program or fiscal review. Follow-up review procedures are tailored to individual circumstances to ensure that grantee corrective actions have been timely and effective. A final report developed by the fiscal auditor also concludes the financial compliance audit.

² Final reports are posted on CARB's [Incentive Program Review](https://www2.arb.ca.gov/carl-moyer-program-incentives-program-oversight) website at <https://www2.arb.ca.gov/carl-moyer-program-incentives-program-oversight>.

The procedures used for incentive program review at small or medium-sized air districts, or for single grant programs with limited funds and grant term, may vary from procedures used for larger grantee programs. In particular, some rural air districts receive smaller grants, have fewer staff, and generally fund a more limited range of project types (see Section VII, Program Review Procedures for Rural Districts). CARB's limited program review resources are directed less often to grantees with smaller grants and less overall risk to program funds.

B. Scope of Review

CARB defines the scope of fiscal years, incentive programs, and funding sources to be examined in each program review. The fiscal year scope may cover five years or more; it typically covers fiscal years currently in progress and those completed since the previous review. For programs that are newer or have fewer grant cycles, fewer years of incentive program participation may be available to review. The funding sources that are reviewed include:

- Grant funds, for both projects and administration, received by the grantee from CARB and (as applicable) received via redirection from other grantees or recaptured from older projects that were not completed;
- Interest earned on balances of unexpended grant funds;
- Non-grant revenues that become available for project and administrative expenditures, such as from the sale of salvage;
- Match funds expended on projects to meet grant requirements.³

Program reviews include implementation of grants specified within the scope of each review. Program reviews may be directed to cover all aspects of program implementation required by the grant terms and conditions, but particular focus is placed on compliance and consistency with guidelines, including project eligibility, contract enforcement, documentation, and reporting to CARB.

For fiscal reviews, the scope may include a financial compliance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. For this work, CARB usually contracts with a fiscal audit contractor (auditor), but the auditor is independent, following its own procedures, coming to its own conclusions, and reporting its results separately. If the third-party contractor is the same for program review and fiscal audit, the review may be performed and reported concurrently.

³ For the Carl Moyer Program, match projects including those funded with the \$2 motor vehicle registration fees authorized by AB 923 (Chan, Chapter 707, Statutes of 2004) are also subject to program and fiscal review. Non-match projects funded with \$2 motor vehicle fees may also be evaluated, but such an evaluation is limited to project eligibility.

During a program review or fiscal audit, the scope may be broadened to allow examination of significant issues that arise from the review but would otherwise be outside its scope. The scope may include review of relevant activities of parties outside of a grantee's direct purview (e.g., consultants, subcontractors or other government agencies) that have participated in implementation of the program(s) within the review's scope.

C. Frequency and Notification of Review

The selection of programs and grantees for program and fiscal review is subject to available resources and overall risk assessment. CARB has historically prioritized reviews of multiple grant programs at the five air districts with populations exceeding one million, which collectively receive over 80 percent of the funds allocated for district incentive program implementation. This prioritization will continue moving forward. Similarly, when selecting nonprofit entities for review, emphasis is similarly placed on the largest grants, as well as the number of years of program implementation and program complexity.

Although medium and small air districts and nonprofit grantees receiving less funding have been reviewed on a less regular basis, CARB's ongoing oversight of grant program implementation enables staff to flag instances of concern that may lead to review (e.g., learning of ineligible projects receiving funding). Factors considered when scheduling reviews include the amount of incentive program funding received, past performance in implementing incentive programs, questions or issues that have arisen specific to individual grantee programs, availability of resources to conduct the review, and the length of time since the last review.

CARB informally notifies grantees chosen for review after the schedule and scope for reviews in the upcoming year are developed. A formal letter of notification is usually sent to the grantee 90 days prior to the program review entrance meeting but may be sent later with mutual agreement. CARB staff may also accelerate notification and review if a serious issue is suspected, such as fraud or routine funding of ineligible projects. Program and fiscal reviews may be completed within six months of the entrance meeting, but the number of programs implemented by the grantee, the scope of review, and the complexity of potential findings may require reviews lasting a year or more.

IV. Specification of Issues

Program review and fiscal audit results in issues that may either be resolved immediately through consultation and grantee action or included in final reports. These results are categorized into findings, recommendations, and commendable efforts.

A. Findings

A *finding* is made for a grantee practice or decision with potentially significant consequence that is found to be inconsistent with a specified program requirement. An example is the funding of ineligible projects. Findings may include *conditions* that detail the grantee practices that resulted in the problem. Findings also specify any *required actions* the grantee must take to mitigate them. Findings may also be included in the separate report of a third-party auditor. Program requirements that may be considered in program review findings include, but are not limited to, those listed below:

- State requirements including those under Health and Safety Code sections as follows:
 - 44275 through 44299.2 - Carl Moyer Program
 - 44391.4 - Community Air Protection Program
 - 39625 through 39627.5 - Goods Movement Program
 - 39013, 44270.3, 44271, 44272, 44274 - FARMER Program
 - 44125 through 44126 - Enhanced Fleet Modernization Program
- Governor's Executive Order S-02-07
- [Carl Moyer Program 2011 Guidelines](https://ww2.arb.ca.gov/guidelines-carl-moyer) (December 31, 2014), California Air Resources Board <https://ww2.arb.ca.gov/guidelines-carl-moyer>
- [Carl Moyer Program 2017 Guidelines Volume I and Volume II](https://ww2.arb.ca.gov/guidelines-carl-moyer) (April 27, 2017, or later), California Air Resources Board <https://ww2.arb.ca.gov/guidelines-carl-moyer>
- [Carl Moyer Program Notices and Updates](https://ww2.arb.ca.gov/carl-moyer-program-notice-and-updates) (advisories, Mail-outs, and other written communications) <https://ww2.arb.ca.gov/carl-moyer-program-notice-and-updates>
- Carl Moyer and CAP Grant Award and Authorization requirements
- Clean Cars 4 All and Enhanced Fleet Modernization Program Implementation Plans
- [Community Air Protection Incentives Guidelines](https://ww2.arb.ca.gov/resources/documents/community-air-protection-incentives-guidelines) (2019 or later), California Air Resources Board <https://ww2.arb.ca.gov/resources/documents/community-air-protection-incentives-guidelines>
- [FARMER Program Memoranda](https://ww2.arb.ca.gov/resources/documents/farmer-program-april-2022-additional-project-categories): (April 2022) Additional Project Categories, California Air Resources Board <https://ww2.arb.ca.gov/resources/documents/farmer-program-april-2022-additional-project-categories>
- [Funding Agricultural Replacement Measures for Emission Reductions Program Guidelines](https://ww2.arb.ca.gov/resources/documents/farmer-program-guidelines) (March 23, 2018), California Air Resources Board <https://ww2.arb.ca.gov/resources/documents/farmer-program-guidelines>

- [Executive Office Memo: FARMER Program](https://ww2.arb.ca.gov/resources/documents/farmer-program-september-2018-additional-project-categories) - (September 2018) Additional Project Categories, California Air Resources Board
<https://ww2.arb.ca.gov/resources/documents/farmer-program-september-2018-additional-project-categories>
- [Executive Office Memo: FARMER Program](https://ww2.arb.ca.gov/resources/documents/farmer-program-october-2019-additional-project-categories) - (October 2019) Additional Project Categories, California Air Resources Board
<https://ww2.arb.ca.gov/resources/documents/farmer-program-october-2019-additional-project-categories>
- [Goods Movement Program Guidelines](https://ww2.arb.ca.gov/resources/documents/proposition-1b-guidelines) (2015 or later), California Air Resource Board
<https://ww2.arb.ca.gov/resources/documents/proposition-1b-guidelines>
- Goods Movement Program Local Agency Grant Agreements
- Goods Movement Program CARB Resolutions and Executive Orders
- Goods Movement Program Staff Report District policies and procedures and forms, including contracts with the engine owner/grant recipients
- [Fiscal Year Funding Plans for Low Carbon Transportation and Fuels Investments and the Air Quality Improvement Program](https://ww2.arb.ca.gov/our-work/programs/low-carbon-transportation-investments-and-air-quality-improvement-program/funding)
<https://ww2.arb.ca.gov/our-work/programs/low-carbon-transportation-investments-and-air-quality-improvement-program/funding>
- [Lower Emission School Bus Guidelines with Advisories](https://ww2.arb.ca.gov/sites/default/files/2020-06/2008_LESBP_Guidelines-with-Advisories.pdf)
https://ww2.arb.ca.gov/sites/default/files/2020-06/2008_LESBP_Guidelines-with-Advisories.pdf
- [State of California Beneficiary Plan for the Volkswagen Environmental Mitigation Trust](https://ww2.arb.ca.gov/sites/default/files/2018-07/bmp_june2018.pdf) June 2018
https://ww2.arb.ca.gov/sites/default/files/2018-07/bmp_june2018.pdf
- Grant Agreements between CARB and air districts or nonprofits for the incentive program(s) within the scope of a program review

B. Recommendations

In addition to assessing whether grantee practices align with program requirements or require mitigation, the CARB final report may include *recommendations* aimed at enhancing program effectiveness, efficiency, or transparency. Grantee staff are encouraged to consider program review recommendations to strengthen the implementation of one or more incentive programs.

C. Commendable Efforts

The CARB final report may also highlight commendable efforts demonstrated by grantees in implementing incentive programs. These are practices that exceed requirements, create new program benefits, or demonstrate exemplary methods for achieving program goals, potentially serving as a model for other grantees.

V. CARB Program Review Team Roles and Responsibilities

Though program reviews and fiscal audits may be conducted by third-party auditors under contract with CARB, they are supervised by a CARB management team and supported by a CARB staff review team. The management team includes the Chief of the Incentives and Technology Advancement Branch (branch chief), the Incentives Oversight Section manager or another section manager appointed by the branch chief (review manager), and the program review lead staff person (review lead). The review lead, responsible for ensuring regular communication with the grantee, heads a staff review team that includes leads for each incentive program within the scope of the review (program leads). Management or staff from CARB's Administrative Services Division (ASD), Grants Processing Section and Office of Legal Affairs may also monitor or assist with the program review and/or fiscal audit processes.

A. Management Team

The management team provides policy direction, reviews scope parameters, finalizes the approval of third-party contracts, determines staffing resources, and establishes deadlines for review or audit completion. The team also reviews and approves all written products (e.g., the review notification letter, the draft and final reports), provides policy clarification when needed, and attends and monitors key meetings with third-party contractors and grantees under review as necessary. The team strives to ensure that each review is consistent with these Policies and Procedures and meets high standards for quality and integrity.

The review manager directly oversees the review process, working with the review lead to ensure regular communication among the grantee, third-party auditor(s) and CARB management. The review manager supervises tasks that include the following, some of which will be implemented by review leads:

- Recommending which grantees should be next subject to program review and/or fiscal audit (subject to approval by division management);
- Contract approval (and revisions when needed) for program reviews and fiscal audits;
- Coordinating engagement letter notification for program reviews and fiscal audits;
- Ensuring and monitoring contractual deliverables;
- Ensuring regular communication with CARB staff, contractors, and grantee staff under review or audit;
- Informing the branch chief of progress and emerging issues during program reviews and audits;
- Collaborating with each review lead and review team to establish timelines and complete tasks;
- Coordinating the participation of fiscal reviewers;
- Responding to requests made by other agencies regarding reviews or audits;
- Identifying training needs for review team members;

- Recommending periodic updates to administrative documents, such as these Policies and Procedures and forms used in program review;
- Participating in meetings with grantees, particularly when program review reports and formal correspondence are being prepared for release;
- Assisting the completion of tasks as needed to ensure program reviews and audits finish on schedule.

B. Review Lead and Program Leads

The CARB management team assigns an overall review lead to manage each incentive program review and fiscal audit. The review lead is responsible for ensuring that all tasks associated with a particular review or audit are completed and are consistent with contractual obligations. The review lead reviews billing submitted by third-party contractors and coordinates with CARB ASD staff to ensure they are reasonable and correct. At the direction of the review manager or branch chief, and in consultation with program leads, the review lead drafts notification letters and scoping documents to establish the framework of the program review.

The review lead may act as facilitator for the entrance meeting at the direction of the review manager or branch chief. The review lead then works with the contractor to review program information, conduct management briefings, and lead discussion during meetings with the grantee staff. The review lead ensures that grantee question-and-response documents for program inquiries and information tracking are completed satisfactorily and creates a communication and program file to maintain significant information discussed during for the program review and/or fiscal audit, alerting the CARB management team to any potential findings. The review lead reviews draft and final reports prepared by third-party contractors and provides summary communications to the review manager and branch chief.

The review lead forms a review team with program leads, contacting or convening as needed the CARB incentive program staff members identified by their managers to be available for the program review. Each program lead is a point of contact for questions that may arise specific to each incentive program, particularly for questions of policy or guideline interpretation. Program leads include the review lead in any direct communications with the auditor or grantee staff.

C. Third-Party Program Review Contractors

CARB will often establish a contract with a third party to conduct the process of program review. The third-party contractor will follow the project scope of work as referenced in the approved contractual agreement with CARB. To prepare for the

program review, the contractor is expected to review documents such as the following:

- Relevant program and audit reports for the grantee, such as those conducted by CARB, the California State Auditor, California Department of Finance, grantee auditor, or other agencies, to gain an understanding of any past issues of concern and refine the scope of the coming review;
- The incentive funds grant agreements for the programs and fiscal years within the program review scope specified by CARB;
- Applicable statutory and regulatory requirements for the programs under review;
- Policies and procedures manuals that apply to the incentive program(s) within the scope of the review;
- Applicable CARB guidelines or other policy documents that apply to the program(s) within the scope of the review (note that guideline versions may vary among the fiscal years within scope);
- CARB and grantee reports that are applicable to the programs under review.

The third-party contractor attends the entrance and exit meetings for the program review with CARB and grantee staff. At the entrance meeting or subsequently, the contractor requests background documents and other materials needed to conduct the review. Contractor staff also prepare and maintain the grantee question-and-response document and other mechanisms to track information and resolve issues during the review. Like the CARB review lead, contractor staff are expected to create a communications file that documents contact between the review team and the grantee.

The contractor drafts for CARB review the report of results for the program review, including any findings, recommendations and commendable efforts as discussed in Section IV above. In conducting the review and preparing the report, the contractor may need to consider relevant activities of parties (e.g., consultants, subcontractors, other agencies) that participated in implementation of the program(s) within the scope of the review.

D. Third-Party Fiscal Auditors

CARB contracts with an expert third party for financial compliance performance audits (fiscal audits), to be conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Fiscal audits for CARB are usually conducted by the Office of State Audits and Evaluations (OSAE) of the California Department of Finance. OSAE practice is to send an engagement letter for CARB approval prior to scheduling the audit. This letter specifies the estimated time of completion and estimated audit cost. CARB then prepares a contractual agreement with a scope of work that specifies goals and objectives, deliverables and

schedules, and expectations for work status reports, project updates, and a final report.

The fiscal audit process determines whether each incentive program's revenue, expenditures, and resulting balances have been compliant with applicable grant agreements, guidelines, policies and procedures, and statutes. A risk assessment is conducted to evaluate internal controls significant to the audit. Although CARB contracts with a fiscal auditor and pays the cost of audit, the auditor is independent, following its own procedures, coming to its own conclusions, and reporting its results separately.

As with a program review, the scope may be broadened to allow examination of significant issues that arise from the review but would otherwise be outside its scope. This may include review of relevant activities of parties outside of a grantee's direct purview (e.g., consultants, other governmental agencies) that have participated in implementation of the programs within the audit scope.

The third-party contractor staff will follow processes specified in the contractual agreement and the engagement letter approved by CARB. The contractor considers the following when conducting the audit:

- Specific incentive programs, and the grant funds allocated to each, for the district or nonprofit subject to review (note that the programs subject to fiscal audit may in some cases vary from the programs subject to the program review for the same grantee);
- Fiscal years for each program within the scope of review;
- Grantee policies and procedures;
- Statutory and regulatory requirements that apply to the programs within the scope of review;
- Applicable CARB program guidelines and the policies and procedures, grant agreements, reports and program documents applicable to the audit.

VI. Program Review and Audit Procedures

CARB has developed these policies and procedures for program review and fiscal audit under its incentive program oversight authority. The procedures described here may be implemented by third-party contractors, but are carried out in close consultation with CARB staff, other contractors, and the grantee under review. This collaboration is intended to maximize the efficiency of the overall process and reduce resource impacts.

This section provides detail on the procedures used to conduct program reviews. The outcome of each review is a final report (addressed in Section VIII), developed by contractor staff for review and approval by CARB, and later posted on CARB's

website. Results of fiscal review are discussed with CARB staff prior to issuance of a final report, but the conclusions of the fiscal auditor are independent of CARB.

A. Preparation for the Review

CARB review team members complete several tasks before the first on-site visit, including team planning and collaboration to establish communication with the contractor staff and the grantee, formal notification of review or audit to the grantee, and selection of specific projects for review. The contractor prepares an entrance conference agenda in consultation with the CARB review lead.

1. Team Planning and Coordination

As discussed above in Section V, CARB management assigns an overall review lead, who works with incentive program leads as a review team. The section manager assigned to the program review meets with the review lead to discuss the schedule; the review lead confirms the schedule including all tasks and deliverables. The contractor examines relevant prior program information like program review and/or audit reports for the grantee under review, to gain an understanding of any past issues of concern and refine the scope of the coming review. Contractor management appoints a contractor lead as the point of contact for both the grantee and the CARB review lead.

2. Notification

The branch chief or another member of the CARB management team usually makes initial contact with the grantee's director or manager of incentive programs to discuss the upcoming review and asks for a primary contact to coordinate review schedule including tasks and deliverables. The review lead creates a communications file that documents contact between the review team and the grantee under review. The contractor also creates a communication file that documents contacts with the grantee under review. Either or both of these may be electronic files rather than paper files,

Prior to the entrance meeting, the review lead discusses with the grantee and with the contractor the dates and arrangements for that visit. Once the dates are agreed upon, the review lead drafts a letter for branch chief signature that formally notifies the grantee. CARB usually sends the notification letter to the grantee about 90 days prior to the entrance meeting, but the time frame for formal notification may be shortened by mutual agreement. CARB staff may also accelerate notification and review if a serious issue is suspected, such as fraud or routine funding of ineligible projects.

The notification letter includes:

- CARB's incentive programs oversight authority,

- Scope of the review (incentive programs and fiscal years covered),
- Date(s) scheduled for the first on-site visit, and
- Contact information for the contractor, CARB managers and the review lead.

A summary of the program review process is attached to the notification letter; CARB may request the contractor to prepare this summary, which provides a tentative agenda for the entrance meeting and additional information, including a request for needed facilities and equipment for the review, specific documents, or database updates from the grantee. The grantee may be asked to submit information and/or documentation to CARB or a third-party auditor by a specified date prior to the entrance meeting, particularly if the fiscal auditor will participate in the entrance meeting.

Following the mailing of the notification letter, the review lead follows up with the grantee contact to introduce the contractor and discuss plans for the entrance meeting, including dates by which any documents and database updates are needed from the grantee. The contractor follows up on these verbal communications with the grantee with an email sent to the grantee primary contact and copied to the CARB review lead and review managers. The review lead places copies of key written correspondence and records of verbal communications in appropriate communications files for the program review. The review lead also creates a documentation log that lists the documents requested by the contractor.

3. Selection of Projects for Review

The contractor works with each program lead to select projects for file review. Because the types of projects for review differ among incentive programs, close consultation between the contractor and the program lead is required. Typically, projects are chosen that appear higher in programmatic and fiscal risk. The contractor will review applicable program guidelines to identify risk factors and select projects in a manner that assesses risk relative to projects funded during the years within the scope. Such factors include, but are not limited to:

- Grant amounts and funding sources;
- Types of equipment in a project;
- Complexity projects by source category;
- Level of concern with the determination of the surplus nature of emission reductions;
- Grantee participation history.

The contractor also chooses projects that reflect the overall mix of source categories and project types within the scope of the review. The contractor considers differences in funding years, with associated changes in guideline requirements, staffing and procedures. The contractor may also use personal judgment or random selection of projects to enhance the sufficiency of the review. Proposed tentative project lists are

shared with the CARB review and program leads for consultation before they are finalized by the contractor.

4. Preparation for Entrance Conference

Approximately two weeks prior to the scheduled entrance conference CARB in coordination with the contractor prepares a final agenda, making changes as needed to the tentative agenda and process summary that were included with the notification letter. After CARB approval the final agenda to the grantee contact during the week before the entrance conference. The contractor also prepares an electronic sign-in sheet and makes final arrangements in coordination with the grantee contract.

B. Entrance Conference and On-Site Visit

Program and fiscal reviews typically begin with an on-site visit to the grantee's offices, often scheduled alongside the entrance conference. In some cases—depending on the program—the entrance conference may be held virtually via videoconference. Whether in person or online, the conference facilitates meetings with grantee management and staff, briefings on program processes, and initial information gathering to support project file review.

Participants usually include key CARB review team members, the grantee's executive officer or designee, administrative and/or fiscal managers, program leads, and other relevant staff. The meeting is typically led by the contractor or a CARB review team member, usually the review lead. Fiscal compliance audit team members may also attend program review entrance conferences, and vice versa.

The agenda typically includes:

- Introductions of CARB, grantee, and contractor staff, including remote participants;
- Overview of CARB's oversight authority and responsibilities;
- Goals and objectives of the review or audit;
- Review of the scope and process for both program review and fiscal audit;
- Confirmation of the grantee's main contact and preferred communication approach;
- Timeline for deliverables and key milestones;
- Overview of the fiscal audit (or program review, if conducted first), if not covered separately;
- Identification of follow-up actions.

1. Process Briefing

Grantee program staff are asked to meet with review team and/or fiscal audit team representatives to guide them through the day-to-day processes used to run each incentive program. CARB program staff usually participate in these process briefings.

Grantee staff may present information or otherwise respond to questions related to the following, as applicable to each program:

- Acceptance of funds from CARB
- Solicitation for applications
- Outreach
- Environmental justice policies and their implementation
- Application evaluation process
- Ranking and selection of projects
- Obligation of funds
- Contracts
- Inspections
- Invoices
- Reports from sub-grantees
- Documentation
- Reporting to CARB
- Recapture of funds
- Grantee audits of projects
- Interest earned on incentive program funds
- Non-grant program funds earned (e.g., from sale of scrap)
- AB 923 funds (in the case of air districts)
- Match funds
- Administrative expenses

Grantee staff are also provided with an opportunity to ask questions.

2. Information Gathering

During the on-site meeting or video conference, the contractor will ask grantee program staff to provide specific program documents, information requests, and grantee files. These are typically submitted in an electronic format following the initial program briefing. More detailed information requests will be sent after the entrance meeting, with reasonable time provided for the grantee to respond during the program review process.

The contractor may schedule additional on-site meetings with the grantee to discuss information or conduct file reviews. These reviews will usually occur at contractor offices using electronic copies obtained from the grantee.

C. Document Review

Following the entrance conference and document request, the contractor reviews the program materials received from the grantee. Throughout this process, the contractor remains in contact with the grantee's primary contact and with CARB's review and program leads. Questions are typically sent via email, with follow-up

teleconferences and additional materials as needed. Grantee responses and contractor communications are documented and included in the program review files maintained by both the contractor and CARB review lead.

1. Project File Review

To ensure the quality and consistency of file reviews, each program lead is available to meet with the contractor's reviewers and discuss issues and questions particular to the program or its source categories. They may discuss specific topics such as applicable guidelines, dates of adopted regulations, release dates of advisories and mailouts, and relevant local requirements. The contractor staff may use CARB's project review forms or may develop their own in consultation with CARB.

For each project file, reviewers check whether all needed documentation is present. Next, reviewers check key program elements including project eligibility for funding, enforceability of the contract, payment of invoices, and reporting of the project in CARB's Clean Air Reporting Log (CARL). Reviewers evaluate information contained in project documents, including applications, contracts, inspection forms, equipment owner reports, and cost-effectiveness data and calculations. Reviewers also consult program guidelines, statutory and regulatory requirements, advisory and mail-out requirements, grant terms and conditions, and any relevant grantee requirements (such as those in the grantee's policies and procedures).

The contractor lead examines all file review forms and summary spreadsheets and works with the reviewers on any materials needed for further clarification. On a regular basis the contractor compiles a list of pertinent questions and any further documentation requests for the grantee. The contractor lead conveys these to the grantee primary contact. (See "Resolving Issues and Questions" below.) As additional information is provided by the grantee, the contractor lead provides it to the appropriate reviewers for completion of the file review. By mutual agreement, follow-up questions to the grantee may occur on a program-specific basis, but regardless the CARB review lead is kept informed by email of contractor communications to the grantee.⁴

2. Program Document Review

In addition to project file review, the contractor evaluates key grantee program documents to ensure that they meet or exceed the requirements established in the Health and Safety Code, applicable program guidelines, advisories and mail-outs, and any relevant eligibility requirements established by the grantee. The reviewed documents typically include items like the following:

- Policies and Procedures manuals

⁴ Fiscal questions of a sensitive nature may instead be discussed by telephone.

- Environmental justice policy and procedures for project selection
- Documentation of grantee governing board acceptance of funds
- Memoranda of understanding regarding implementation of CARB incentive programs or transfers of CARB incentive program funds, as applicable
- Solicitation and outreach materials
- Grant terms and conditions
- Application forms for relevant fiscal years and source category types
- Grantee rating and ranking materials as applicable, including final rankings of selected projects
- Mechanisms used to obligate program funds
- Contract language for different years and source category types
- Reporting forms and other tools used to monitor projects
- Payment documentation
- Records from project audits

The contractor may review grant expenditures using grantee payment documentation and expenditure tracking sheets, as well as CARB records such as CARL output. Funds reviewed may include incentive program grants, local match funds, funds authorized by AB 923, earned interest, and other non-grant program funds expended on projects or administration (such as funds from salvage of retired equipment). The contractor may also seek clarification of grantee responses to any program and fiscal questionnaires completed by the grantee.

3. Resolving Issues and Questions

Throughout the program review, the contractor compiles a list of issues and questions requiring grantee responses. To clarify these, review staff may include supporting documentation such as file experts, notes, and specific examples (e.g., project and vehicle/equipment/engine numbers). Reviewers may also reference applicable Health and Safety Code sections, program guidelines, advisories, mail-outs, grant agreements, or other written communications. When needed, they consult with CARB program leads to resolve policy questions.

The contractor lead organizes these items into a Project Inquiry (Questions and Responses) document, which is shared periodically with the grantee's primary contact. The grantee enters its responses and returns the Inquiry Document to the contractor lead. Reviewers then update the Inquiry document, indicating whether each question has been resolved or if further information is needed. New questions may also be added as the review progresses. This process gives the grantee visibility into emerging issues and the opportunity to address them in real time.

The contractor discusses the Inquiry Document with the CARB review lead and provides copies upon request. This keeps the CARB review lead informed of potential findings. The CARB review lead also checks in regularly with the grantee

lead and may schedule meetings as needed. CARB review and program leads monitor progress of the program review and are available to help resolve policy questions or communication gaps between the contractor and the grantee.

D. On-site Project Inspections

Contractor staff inspect a subset of the projects selected for file review at equipment owners' places of operation or alternate locations, to check that funded engines and/or equipment are in proper working order and consistent with information and documentation in the project file (such as the contract, post-inspection records, and invoices). Grantee staff may choose to accompany the contractor to inspections. The CARB review lead is also notified of scheduled inspections, and CARB program staff may also join inspections when space permits.

In selecting projects for on-site inspection, the contractor considers the range of project types funded, questions that have arisen in file review, and CARB program staff recommendations. The contractor asks the grantee's preference for arranging inspections and accompanying the contractor. The grantee may choose not to participate in inspections but is expected to make initial contact with each equipment owner, informing them that a specific third-party contractor will conduct an inspection and will follow up to arrange access to the equipment site.

In some circumstances project inspections may be conducted virtually. Grantee and contractor staff coordinate this with the equipment owner, providing the owner with a virtual site inspection document and verifying that the owner can operate a live video camera at the equipment site during the scheduled inspection and respond to questions and requests from the contractor and others connected by video call.

Grantee or contractor staff inform equipment owners of expectations for the inspection. In general, the equipment owner is asked to provide the following; where needed records are kept at locations other than the equipment site further arrangements may be made to access them:

- Access to the engine or equipment,
- The ability to witness the engine's operation for at least a few seconds,
- Permission to take photographs,
- Access to financial records related to the equipment, and
- Access to operational and usage records (fuel, hours, maintenance) or other applicable project documentation.

Each inspection team is comprised of at least two staff; the contractor may be accompanied by a grantee and/or CARB staff. Prior to each inspection, the inspection team obtains the following from contractor or grantee staff:

- Location of the equipment/engine and site(s) to be visited;
- Equipment owner contact name and phone number for the day of the site visit;

- Any specific safety or facility requirements;
- Specific concerns with the project arising from the file review, if any;
- An inspection review sheet or checklist that includes information from the project file to be verified by the inspection team.

Prior to the inspection, the inspection team reviews current safety practices and gathers the required safety equipment to be used or worn during the inspection. At a minimum, each inspection team member wears a safety hat, safety glasses, a reflective vest, gloves, hearing protection, and steel-toed boots during all inspections. A flashlight or other equipment may also be appropriate depending on the specific project to be inspected. The contractor ensures that water and a first-aid kit are available to the inspection team.

At the project site, inspection team members identify themselves with photo identification and provide a business card. Inspection team members confirm permission to conduct the inspection and take photographs as needed. Inspection team members may ask the equipment owner to start an engine or otherwise confirm that grant-funded equipment is in working order. They may take photographs, inspect documents such as maintenance and usage records, and complete the information required in the inspection review sheet prepared for the inspection. The inspection team may discuss issues identified during the inspection, but care is taken not to conduct such discussions in the presence of the equipment owner.

When the contractor's inspection team returns to its offices, a team member adds information noted on the inspection review sheet to an electronic summary spreadsheet, to be compared again with information compiled from the project file review. The contractor's inspection team and the review lead discuss any issues or concerns revealed by inspections. Any unresolved issues or questions are then discussed with the grantee contact, who may address questions or provide additional information to resolve concerns.

E. Completion of the Program Review

The purpose of a fully interactive, collaborative review process is to ensure that grantee staff are made aware of potential concerns that arise during the program review and are provided a chance to resolve them. Often concerns are resolved through provision of additional information, either as minor process corrections or through identified actions specific to individual projects. Sometimes a review may bring to light more persistent concerns, such as the funding of ineligible projects or fiscal irregularities that require mitigation action by the grantee.

Prior to an exit conference, contractor staff and the CARB review team discuss any potential program review findings, as well as recommendations and commendable efforts, that became apparent during the program review. This information is then

shared with the grantee. To address potential findings, the grantee is provided an opportunity to provide additional relevant information that may have been overlooked or not previously provided to the contractor. In consultation with CARB, the contractor lead may provide up to 30 days for grantee staff to compile additional information to resolve potential findings before the exit conference, or a shorter period when required to complete the contract on time.

Depending on the circumstances, the review team may choose to evaluate areas not yet reviewed. This may include reviewing additional project files, documentation, tracking sheets or electronic files, such as databases. The review team may conduct follow-up interviews of Grantee staff and managers to better understand how the programs are implemented as related to potential findings.

F. Exit Conference Program Review

Once CARB management has reviewed and approved proposed findings, recommendations, and commendable efforts and the results have been shared with the grantee contact, the contractor staff and review lead prepare an agenda for a program review exit conference. The primary goal of the exit conference is to formally inform the grantee of the results of the program review. The exit conference also provides an opportunity to clarify remaining issues at management level. It may include a policy-level discussion regarding the remaining concerns and their implications for the incentive program under review

The exit conference is attended by representatives of the contractor, CARB management, the review lead and other CARB staff. For the grantee, senior leadership is invited along with program management and staff. The fiscal auditor may also attend, particularly if the fiscal compliance audit is complete or nearing completion, in which case finance staff for the grantee would also be present.

The agenda for the exit conference typically includes the following:

- Discussion of potential findings, including specific examples,
- Conditions and required actions to mitigate findings,
- Discussion of any recommendations proposed,
- Recognition of any commendable efforts by the Grantee,
- Grantee comments, and
- Review of next steps and timeline.

The Grantee has ten working days after the exit conference to provide CARB with additional information to consider prior to finalizing the review results and approving a final report. If the grantee provides information that mitigates issues or provides a plan for mitigating issues, the information is reflected in the final report discussed below.

G. Completion of the Fiscal Compliance Audit and Exit Conference

The purpose of a fiscal audit review process is to ensure that grantee staff are made aware of potential concerns that arise during the fiscal compliance audit process. The fiscal compliance audit is conducted independently by third-party contractors such as the Department of Finance or another contractor selected by CARB. The Final Audit Report identifies any potential audit observations recommendations and findings. Prior to the Audit exit conference exit conference fiscal audit staff submit a Final Draft Fiscal Audit Report (Audit Report) to the CARB team for review. After review by CARB staff the Final Audit Report is then shared with the grantee.

The grantee has ten working days after the exit conference to provide additional information to be considered prior to finalizing the audit report results.

VII. Modified Procedures for Rural Grantees

Rural air districts, as defined by the California Air Pollution Control Officer's Association, comprise 22 of the 35 districts in the State⁵. The program review process described above was developed for large and medium-sized grantees. Rural districts typically receive smaller grants, have fewer staff, and fund a more limited range of project types. Considering these factors, CARB modifies the review process for rural grantees in the following ways:

- If a grantee has not administered its own incentive programs every year, the scope typically covers the two most recently completed years of active participation and one subsequent year to monitor progress
- The on-site visit may be shorter
- Fewer project files may be selected for review
- CARB may conduct a more cursory "desk review," focused on a grantee's current program documents, in lieu of a contracted program review
- There may or may not be on-site project inspections
- CARB staff may perform the fiscal review in lieu of a third-party fiscal audit
- The exit conference may be conducted via conference call

In planning for the review or if concerns arise during the review, any area can be revised or expanded at the review team's discretion.

VIII. Final Reports and Grantee Responses

⁵ Amador County APCD, Antelope Valley AQMD, Butte County AQMD, Calaveras County APCD, Colusa County APCD, El Dorado County AQMD, Feather River AQMD, Glenn County APCD, Great Basin Unified APCD, Imperial County APCD, Lake County AQMD, Lassen County APCD, Mariposa County APCD, Mendocino County AQMD, Modoc County APCD, North Coast Unified AQMD, Northern Sierra AQMD, Northern Sonoma County APCD, Shasta County AQMD, Siskiyou County APCD, Tehama County APCD, and Tuolumne County APCD

CARB endeavors to provide the grantee with a final program review report within 60 days of the exit conference, although this time period may vary depending on circumstances. The report is drafted by the contractor, reviewed by the management team, and approved by CARB's Executive Officer, who also signs the cover letter that accompanies the report. The review lead typically sends an electronic copy of the report and cover letter to the grantee contact at the same time those documents are mailed to the grantee.

The program review report outlines the review processes used by the contractor, any findings and actions required to mitigate them, and any recommendations for program improvements. The report acknowledges any commendable efforts by grantee staff and management. If significant deficiencies were discovered by the review and CARB management determines that one or more follow-up reviews are appropriate to ensure their correction, the report will indicate this.

The grantee is provided an opportunity to write a response to the program review final report. Thirty days following delivery of the report to the grantee, CARB posts the report to its incentives oversight web page, along with any written response provided by the grantee during that period. The grantee's response becomes an addendum to the report but does not modify its conclusions. CARB's district liaison places a copy of the report and the associated grantee response in CARB's grantee program files.

CARB encourages grantees to also make these documents available via their program website, and to present program review results to its governing board. CARB management is available to discuss the report with the grantee's governing board if requested.

When a third party conducts a fiscal compliance audit, the auditor prepares a separate final report regarding the methods and the results of the audit, which may be released before or after the CARB report. In the case of the CARB report, both the fiscal audit report and any Grantee responses are posted to the CARB website.

IX. Follow-up Actions

After circulation of the final report, the review lead sends the grantee contact an evaluation form to invite comments from the grantee's perspective. The evaluation is returned to the Chief of the Incentives and Technology Advancement Branch and is made available to CARB management. CARB's objective is to consider grantee input to help ensure that incentive program reviews continue to be conducted in a professional, courteous, and effective manner.

For follow-up on the final report, the CARB liaison to the grantee, review lead, or program lead contacts the grantee to monitor the mitigation of findings as required.

Follow-up steps, as specified in the report and highlighted in the cover letter to the grantee that accompanies the report, may require the grantee to provide written reports on its progress. This may be required at specified time points (e.g., 60 days, 6 months, and 1 year) after the report. CARB may, if appropriate, require more frequent reporting by the grantee or schedule on-site visits.

If needed, follow-up reviews are scheduled at the discretion of CARB management to ensure timely and effective actions to correct deficiencies cited in program review findings. Because follow-up reviews focus on specific areas that require correction by a grantee, the process used for follow-up reviews is unique to each Grantee's situation. In general, the review team first meets with the Grantee for an entrance conference where the nature and scope of the follow-up review are discussed. The review team next conducts the review and consults with the grantee before scheduling an exit conference to discuss results.

If CARB determines that the grantee has not taken adequate corrective action or did not provide an adequate mitigation plan as specified in a final report, CARB will take appropriate actions. Such actions are tailored to specific circumstances but may include adding stipulations to future grant awards.

The results of a follow-up review are formally reported to the senior leadership of the affected grantee in the form of a letter signed by the CARB Executive Officer. The letter summarizes the results of the review and procedures used to conduct it. The grantee is provided 30 calendar days to respond to the letter.

If a third-party fiscal auditor is involved in a follow-up review regarding mitigation measures related to fiscal issues, it conducts its investigation separately from but in coordination with CARB, and reports results in a separate letter. All letters and responses resulting from follow-up reviews are posted on CARB's incentives oversight web page. Grantees are also encouraged to make such documents available to the public by posting them on their websites and by presenting them to their governing boards.

X. Recordkeeping

The review lead is responsible for assembling complete program review files. A separate electronic folder is maintained for each program review on CARB's computer network. All program review files are retained and stored electronically in the Incentives Oversight Section's program review folder created for the program review and/or audit. The program review folder on CARB's internal server is considered the master file and reflects the latest versions of documents. The review lead is responsible for ensuring that the master file is up to date. This may involve scanning internal documents and obtaining electronic files from the contractor at the completion of the program review.

The electronic files are stored securely on CARB's premises for eight years after each program review has been completed. Paper copies of documents that are already stored electronically are destroyed via a confidential destruction method at the time the program review report is made final. Electronic postings of reports and grantee responses are maintained on CARB's incentives oversight web page, available to the public, for as long as the incentive programs that were reviewed remain active plus seven years.

Any hard copy files containing written materials associated with a review will be scanned and stored electronically. The electronic files are organized in two parts, one that contains information that can likely be shared with the public and one that contains material presumed to be confidential. The first, public, part of the file includes the following types of documents:

- Formal correspondence between CARB and the grantee such as the program review notification letter, the report, and the Grantee's response.
- Final documents (not draft, deliberative documents) that support the recommendations and findings.

The second part of the file includes all other program review materials, which are routinely treated as confidential. An example is specific information related to a grant recipient who may be the subject of follow-up actions.

XI. References

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