

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

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We have performed the procedures enumerated below, which were agreed to by the City of Austin (the City) solely to assist the specified user in evaluating the City's assertion that Circuit of the Americas (COTA) and Circuit Events Local Organizing Committee (CELOC) have complied for the reporting year 2012 with certain provisions, as described below, of each of their respective Agreements (the Agreements). The City entered into two separate Agreements with COTA and CELOC, respectively. The COTA agreement was executed by the City Manager on July 31, 2011. Section 2 of Exhibit A of the Agreement with COTA summarizes the performance guidelines that COTA is required to meet. The CELOC agreement was approved by the City Council on June 29, 2011 through Ordinance 20110629-002 and executed by the City Manager on July 31, 2011. Section 1 of Exhibit A of the Agreement with CELOC summarizes the performance guidelines that CELOC is required to meet. The City is the specified user of this report. The City's management is responsible for the determination of compliance by COTA and CELOC with their respective Agreements. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified user of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We obtained from the City the May 2012 memorandum from the City's Office of Sustainability (City's Office of Sustainability) to COTA regarding Carbon Offset Purchase. We inspected the May 2012 memorandum from the City's Office of Sustainability and confirmed the following requirement is specified therein: 50% of the carbon offset funds shall be used for projects within Texas, registered on a carbon registry, and reductions shall be third party verified. No exceptions were found as a result of the foregoing procedures.

2. We obtained from the City or COTA the following documents:
  - a. COTA contract with the El Dorado Nitrogen LP (EDNLP) Nitrous Oxide Abatement Project to purchase \$7,500 of Climate Reserve Tonnes (CRTs) via Trinity Carbon Management, LLC (TCM).
  - b. COTA's August 2012 Purchase and Sale Agreement between COTA and TCM for purchase of carbon offsets noted above at Procedure 2a;
  - c. Schedule 1 of the Purchase and Sale Agreement noted at Procedure 2b which details the calculation of the \$7,500 purchase price for the 1,875 CRTs purchased; and
  - d. A report from TCM's retirement account showing the purchase of 1,875 CRTs for COTA.

We inspected such documents and confirmed the documentation indicated COTA contracted with the EDNLP Nitrous Oxide Abatement Project to purchase \$7,500 of CRTs via TCM. No exceptions were found as a result of the foregoing procedures.

3. We obtained from the City COTA's report titled "Air Quality and Environmental Initiatives, Carbon Reductions and Carbon Neutrality," dated January 17, 2013. We inspected such report and confirmed COTA has included in the Compliance Synopsis Sections 2a and 2e of such report the following: "COTA has calculated a greenhouse gas assessment of United States Grand Prix (USGP) related activities to generate a carbon footprint for the event" and "data collected represents net carbon emissions associated with all fuel use and energy demands associated with the USGP event." No exceptions were found as a result of the foregoing procedures.
4. We obtained from the City COTA's report titled "Circuit of the Americas Greenhouse Gas Inventory Report Executive Summary," dated February 6, 2013. We inspected such report and confirmed the report described COTA's methodology of assessing its carbon footprint for the 2012 Formula 1 USGP weekend and the results of the assessment. No exceptions were found as a result of the foregoing procedures.
5. We obtained from the City a copy of the February 13, 2012 COTA press release titled "Circuit of the Americas Joins Green Sports Alliance." We inspected the press release and confirmed the press release indicated COTA joined the Green Sports Alliance in February 2012. No exceptions were found as a result of the foregoing procedures.
6. We obtained from the City the May 2012 memorandum from the City's Office of Sustainability to COTA regarding Carbon Offset Purchase. We inspected the memorandum and confirmed the memorandum indicated the City's Office of Sustainability specified in the memorandum the following requirement: 50% of the carbon offset funds were to be used for projects within the five county area (Hays, Bastrop, Caldwell, Travis, and Williamson). In addition, we confirmed the memorandum indicated the requirement for the use of such funds to be documented, measured and reported annually to the City's Office of Sustainability with no third party verification required. No exceptions were found as a result of the foregoing procedures.

7. We obtained from COTA a copy of their duly executed agreement with Tree Folks, Inc., dated December 27, 2012. We inspected the agreement and confirmed the agreement indicated COTA agreed to provide local carbon offsets at a cost of \$7,500. No exceptions were found as a result of the foregoing procedures.
8. We obtained from COTA a copy of Invoice #Tree01, dated January 15, 2013, from TreeFolks, Inc. and COTA cancelled check #12324 payable to TreeFolks in the amount of \$7,500. We inspected such documentation and confirmed COTA purchased "At least 100 street trees planted during the 2012-2013 planting season through the NeighborWoods street tree program; trees will be monitored and the carbon reduction benefit determined and reported during the summer of 2013" at a cost of \$7,500. No exceptions were found as a result of the foregoing procedures.
9. We obtained from the City a copy of the June 5, 2012 COTA press release titled "Circuit of the Americas announces on-sale date and pricing for 2012 FORMULA 1 UNITED STATES GRAND PRIX reserved grandstand bleacher seats and general admission tickets." We inspected the press release and confirmed it indicated the Formula 1 USGP was scheduled for November 16-18, 2012. No exceptions were found as a result of the foregoing procedures.
10. We obtained from the City COTA's report titled "Transportation Related Items," dated January 28, 2013. We inspected the report and confirmed the following:
  - a. Section 3a of such report included the following statement, "we are committed to seeking low emission transportation partners that can provide mass transit vehicles for shuttle operations at reasonable costs";
  - b. Section 3b and 3c of such report included descriptions of COTA's efforts to use low-emission shuttle vehicles for the 2012 Formula 1 USGP which included: requiring potential bus contractors to provide emission and propulsion data regarding their available fleet so that a determination could be made as to whether these candidate vehicles should be prioritized; compiling the data from all of the respondents into an inventory of available shuttle vehicles, and lists fuel type, propulsion type, and state of origin, among other items and making inquiries to bus companies and transit agencies in an effort to discover any alternative-fuel vehicles that would be available at reasonable costs; and
  - c. Section 3c of such report included a description noting COTA found several low emission buses in use in north Texas, but were not allowed to be leased out to a user in another region.

No exceptions were found as a result of the foregoing procedures.

11. We obtained from the City a document prepared by COTA titled "Preferential Matrix for Contracting Low Mass Transportation Emission Vehicles." We inspected the document and confirmed it described COTA's prioritization for use of hybrid electric/natural gas propane vehicles, low emission diesel/low sulfur diesel vehicles and other diesel vehicles. No exceptions were found as a result of the foregoing procedures.
12. We obtained from the City the document titled 1B8 2B8 2B9 Shuttle Emission Info Request NEW.pdf provided by COTA to the City. We inspected such document and confirmed it included a statement noting TMS was selected to provide Park-n-Ride shuttles to COTA during the 2012 Formula 1 USGP. No exceptions were found as a result of the foregoing procedures.
13. We obtained from the City the report titled "Bus Company List for 2012 USF1GP." We inspected the report and confirmed the report included an inventory of buses which noted the make, model, year, seating capacity, propulsion and emissions type and COTA matrix priority rank of each vehicle. No exceptions were found as a result of the foregoing procedures.
14. We obtained from the City a letter from COTA Sustainability Director Edgar Farrera, dated April 30, 2012 addressed to Austin City Manager Marc Ott. We inspected the letter and confirmed it indicated the following:
  - a. There were to be no major events, as defined in the Agreement between the City and COTA, which was signed in July 2011, and is referred to as Exhibit A of the letter, at the COTA site between April 2012 and October 31, 2012; and
  - b. COTA had met with the Capital Area Council of Governments (CAPCOG) and the City of Austin Climate Protection Program (CPP), and other entities to collaborate on the preparation of a strategy to address the stipulated requirements for major events to be held at the COTA site between April 1-October 31, in 2013 and subsequent years.

No exceptions were found as a result of the foregoing procedures.

15. We obtained from the City, COTA's report titled "Air Quality Analysis and Inventory Update," dated January 27, 2013. We inspected the report and confirmed the report noted:
  - a. There were no major events, as defined in the Agreement between the City and COTA, at the COTA site between April 1 and October 31, 2012;
  - b. COTA met with CAPCOG and CPP despite there being no applicable events in 2012;
  - c. COTA intends to continue collaborating with CAPCOG and the CPP on the progress of this initiative; and
  - d. An air quality analysis for major events occurring during the 2013 ozone season will be submitted by the May 1, 2013 deadline.

No exceptions were found as a result of the foregoing procedures.

16. We obtained from the City the COTA report titled "Circuit of the Americas Air Quality Assessment and Mitigation Plan, Technical Approach." We inspected the report and confirmed the document described URS Corporation's (URSS) emissions activity data collection, air quality monitoring, emissions inventory development and air quality analysis during the 2012 Formula 1 USGP weekend. No exceptions were found as a result of the foregoing procedures.
17. We obtained from the City Schedule Number 1 of the Goods and Services Agreement between COTA and CAPCOG (the Schedule) dated as of October 1, 2012. We inspected the Schedule and confirmed the document noted in the Description of Services to be provided by Provider, Task 1: Emissions Activity Data Collection, CAPCOG will review proposed data collection methodology and Schedule, and provide comments as required. No exceptions were found as a result of the foregoing procedures.
18. We obtained from the City a letter from CAPCOG to COTA dated January 30, 2013. We inspected the letter and confirmed the letter stated CAPCOG concluded, that with the supplementary data collection described in the letter, "URS's approach to emissions and ambient air quality data collection is satisfactory to form the basis for conducting an assessment of the air quality impacts of major events held at the USGP." No exceptions were found as a result of the foregoing procedures.
19. We obtained from the City, COTA's report titled "Incorporation of CAPCOG recommendations into the Air Quality and Mitigation Plan" dated April 9, 2013. We inspected the report and confirmed the report notes, "URS is in the process of incorporating all of CAPCOG's recommendations into the analysis." No exceptions were found as a result of the foregoing procedures.
20. We obtained from the City COTA's report titled "GreenChoice Energy and On-Site Renewables," dated December 30, 2012. We inspected the report and confirmed the report indicated:
  - a. COTA subscribes to Austin Energy's GreenChoice program for the equivalent of 50% of its estimated non-major event demand;
  - b. COTA is participating in Austin Energy's Load Profiler program, which allows energy consumption data to be tracked at various meters at COTA and stored electronically; and
  - c. In 2012 COTA applied for and received a performance-based incentive for the installation of a photovoltaic system. In addition, the installation project is being developed in 2013 through an agreement between COTA and Meridian Solar.

No exceptions were found as a result of the foregoing procedures.

21. We obtained from COTA e-mail documentation between Edgar Farrera from COTA and Mike James from MEJ Associates. We inspected such e-mail documentation and confirmed the documentation stated COTA's annual estimated non-event energy demand. We also confirmed that the e-mail documentation included that Mr. James concurred with Mr. Farrera's estimates. No exceptions were found as a result of the foregoing procedures.
22. We obtained from COTA a copy of the Green Choice Subscription Agreement between COTA and Austin Energy. We inspected such documentation and confirmed the documentation indicated COTA subscribes to Austin Energy's Green Choice program for at least 50% of COTA's estimated non-event energy demands, as noted at Procedure 21. No exceptions were found as a result of the foregoing procedures.
23. We obtained from the City COTA's "Sustainable Design and Construction Standards for Major Construction Activities, Site and Parking Improvements, New Facilities and Major Renovations" effective November 19, 2012 for new construction contracts. We inspected the document and confirmed the document included implementation of recommendations to assist key staff in implementing and executing project requirements and goals as they relate to commitment made to the City in Exhibit A. No exceptions were found as a result of the foregoing procedures.
24. We obtained from the City COTA's report titled "Future On-Site Development," dated December 21, 2012. We inspected the report and confirmed the report indicated, "no major events or new construction activities have occurred at the site between the inaugural USGP event and the end of 2012." No exceptions were found as a result of the foregoing procedures.
25. We obtained from the City COTA's report titled "Post Inaugural USGP Equipment Emissions," dated January 28, 2013. We inspected the report and confirmed the report indicated "the requirements for future construction, transit, and maintenance vehicles have been incorporated into COTA's future building requirements." No exceptions were found as a result of the foregoing procedures.
26. We obtained from the City the document titled 1B8 2B8 2B9 Shuttle Emission Info Request NEW.pdf provided by COTA to the City. We inspected the document and confirmed it included a form to collect the inventory data for the buses providing shuttle service during the 2012 Formula 1 USGP weekend, and confirmed the form included the following statements:

"It is very important to understand COTA policy to limit unnecessary idling of all commercial or public vehicles to a maximum of 30 minutes. Policy will apply to vehicles being used to provide HVAC necessary for passenger comfort and safety."

No exceptions were found as a result of the foregoing procedures.
27. We obtained from the City a photograph provided by COTA to the City. We inspected the photograph and confirmed the sign in the photograph included the following statement "No Vehicle Idling for Longer than 5 Minutes." No exceptions were found as a result of the foregoing procedures.

28. We obtained from the City COTA's report titled "Implementation of No Idling Policy," dated April 9, 2013. We inspected the report and confirmed the report indicated:
- a. COTA's No Idling Policy was communicated by COTA's transportation partner, TMS to bus providers via the Request for Proposals for bus services and communicated again to all of the bus drivers at their pre-event orientation;
  - b. On-site 3' X 3' "no Idling" signs were located at all COTA parking lots during the 2012 Formula 1 USGP;
  - c. All parking lot attendants and parking managers were instructed to enforce the no idling policy while on-site and to inform motorists about the policy;
  - d. A tent was made available, off site, for bus drivers to retire to so that they would not sit in their buses, idling, during the event (when demand for buses to/from the site was low); and
  - e. A lesson learned and plans for improvement will include "the policy will be distributed more widely to taxicab and local limousine companies prior to upcoming events."

No exceptions were found as a result of the foregoing procedures.

29. We obtained from the City COTA's "Sustainable Design and Construction Standards for Major Construction Activities, Site and Parking Improvements, New Facilities and Major Renovations" effective November 19, 2012 for new construction contracts. We inspected the document and confirmed the document included a design preference to provide level II charging station(s) at convenient and visible locations for electric vehicle charging. No exceptions were found as a result of the foregoing procedures.
30. We obtained from the City COTA's report titled "Exploration of Partnerships with Austin Energy to Provide On-site Charging Stations for Electric Vehicles and Similar Vehicles," dated December 27, 2012. We inspected the report and confirmed it indicated Austin Energy offered incentives for the installation of Coulomb/Chargepoint America charging stations that would have to be installed and available for public use by July 2012, at which time COTA was still under construction. No exceptions were found as a result of the foregoing procedures.
31. We obtained from COTA e-mail correspondence dated May 14, 2012 and May 16, 2012 between Edgar Farrera from COTA and Shems Duval and Anton Sole from Austin Energy. We inspected such e-mail correspondence and confirmed the e-mail correspondence related to exploration of a partnership with Austin Energy to provide on-site charging stations for electric, hybrid/electric vehicles. No exceptions were found as a result of the foregoing procedures.

32. We obtained from the City COTA's "Sustainable Design and Construction Standards for Major Construction Activities, Site and Parking Improvements, New Facilities and Major Renovations" effective November 19, 2012 for new construction contracts. We inspected the document and confirmed the document included design preferences regarding storm water management. No exceptions were found as a result of the foregoing procedures.
33. We obtained from the City COTA's Site Revegetation and Restoration Plan. We inspected the plan and confirmed it illustrated areas that were disturbed and revegetated, preserved, restored, undisturbed and undeveloped at COTA Formula 1 site in Austin, Texas. No exceptions were found as a result of the foregoing procedures.
34. We obtained from the City COTA's Site Plant List prepared September 24, 2012 and revised January 18, 2013 by TBG Partners. We inspected the documentation and confirmed:
  - a. The list shows types, native/adaptive status, water usage, and quantities of shrubs, turf, trees, and other plants installed at COTA's Formula 1 site in Austin, Texas; and
  - b. Over 1,039 trees have been planted at the site.

No exceptions were found as a result of the foregoing procedures.

35. We obtained from the City COTA's "Integrated Pest Management Plan," dated November 2, 2011. We inspected the plan and confirmed it was prepared by TBG Partners for COTA. No exceptions were found as a result of the foregoing procedures.
36. We obtained from the City a letter dated September 19, 2012 from TBG Partners to COTA. We inspected the letter and confirmed the letter indicated:
  - a. The site revegetation and landscaping have entirely been focused on native/adapted and low water use plantings; and
  - b. COTA and its maintenance personnel will follow Integrated Pest Management Plan for pest management at the site.

No exceptions were found as a result of the foregoing procedures.

37. We obtained from the City the site plan detail sheet for Grass Event Parking provided by COTA to the City. We inspected the site plan detail sheet and confirmed it illustrated the location of the 5 acre Community Garden in the 100-year floodplain, and it illustrated the crushed granite trails leading to the Garden from McAngus Road. No exceptions were found as a result of the foregoing procedures.
38. We obtained from the City Sheet 20 of COTA's Private Waterline Plan. We inspected the Plan and confirmed it illustrated the water supply line to the Garden noted at Procedure 37. No exceptions were found as a result of the foregoing procedures.



39. We obtained from the City e-mail correspondence dated January 8, 2013 and January 9, 2013 between Zach Baumer of the Office of Sustainability and Terry Franz of Economic Growth and Redevelopment Services Office (ERGSO). We inspected the e-mail correspondence and confirmed the correspondence indicated, the new commercial landscape standards with which COTA is required to comply under §2.A.6 of Exhibit A are found in §25-2-1001 through 25-2-1008 of the City Land Development Code. No exceptions were found as a result of the foregoing procedures.
40. We obtained from the City a letter from COTA's landscape architect TBG Partners to COTA dated September 19, 2012. We inspected the letter and confirmed the letter indicated TBG Partners met all of the landscape requirements resulting from the Environmental Board's recommendations. No exceptions were found as a result of the foregoing procedures.
41. We obtained from the City the Sustainable Sites Initiative (SITES) program's January 2013 overview of the SITES program. We inspected such document and confirmed the schedule on page 11 noted the pilot program is currently the only opportunity to obtain SITES certification. We confirmed the documentation also noted enrollment under the 2013 SITES program Rating System is expected to begin in Fall 2013. No exceptions were found as a result of the foregoing procedures.
42. We obtained from the City a copy of the November 5, 2009 press release titled "National Sustainable Landscape Program Calls for Pilot Projects." We inspected the press release and confirmed the application period for the SITES pilot program was November 5, 2009 until February 15, 2010. No exceptions were found as a result of the foregoing procedures.
43. We obtained from the City COTA's SITES Certification report dated December 30, 2012. We inspected the report and confirmed the report indicated COTA was constructed after the close of the 2009 pilot program and before enrollment in the 2013 program was available. No exceptions were found as a result of the foregoing procedures.
44. We obtained from the City COTA's report titled "Timeline Listing Major Milestones in the Site Selection, Design, and Construction of COTA and the Development of the Sustainable Sites Initiative," dated April 8, 2013. We inspected the report and confirmed the report indicated the following:
  - a. On May 25, 2010 public announcement was made that 2012 Formula 1 USGP will race in Central Texas;
  - b. On July 27, 2010 the location for COTA in southeast Travis County was publically announced;
  - c. Pre-design and planning activities commenced in November 2010; and
  - d. Site grading activities were underway in February 2011.

No exceptions were found as a result of the foregoing procedures.

45. We obtained from the City a copy of the Agreement between the City and CELOC and the agreement between the City and COTA. We inspected the Agreements and confirmed they were both executed in July 2011. No exceptions were found as a result of the foregoing procedures.
46. We obtained from the City COTA's "Sustainable Design and Construction Standards for Major Construction Activities, Site and Parking Improvements, New Facilities and Major Renovations" effective November 19, 2012 for new construction contracts. We inspected the document and confirmed the document indicated: "if any projects are scheduled for construction during 2013, at least one should target Sustainable Sites Initiative certification." No exceptions were found as a result of the foregoing procedures.
47. We obtained from the City documentation from the City's Office of Sustainability recommending COTA demonstrate its commitment to achieving compliance with the SITES by demonstrating the prerequisites and points they would have earned, based on their development of the site, in point categories 3 through 9, as described in the SITES 2009 Guidelines and Performance Benchmarks document. We inspected the SITES 2009 Guidelines and Performance Benchmarks document and confirmed the sections and point categories 3 through 9 are the following:
  3. Site Design – Water,
  4. Site Design – Soil and Vegetation,
  5. Site Design – Materials Selection,
  6. Site Design – Human Health and Well-Being,
  7. Construction,
  8. Operations and Maintenance, and
  9. Monitoring and Innovation.

No exceptions were found as a result of the foregoing procedures.

48. We obtained from the City a copy of a letter from COTA's landscape architect TBG Partners to COTA, dated September 19, 2012. We inspected the letter and confirmed the letter indicated TBG is planning to install over 1,000 trees throughout the project site, ranging from saplings to 12 inch caliper shade trees. No exceptions were found as a result of the foregoing procedures.
49. We obtained from the City a document prepared by Bartlett Tree Experts, dated January 23, 2013 for COTA. We inspected the document and confirmed the document indicated specifications for a tree maintenance program for newly planted trees throughout the COTA campus. No exceptions were found as a result of the foregoing procedures.

50. We obtained from the City COTA's Site Plan Improvements Sheet 9, titled "Critical Environmental Features Locations" and a report titled "Protect Existing Wetlands and Critical Environmental Features," both prepared and certified by Carlson, Brigance and Doering, Inc., Civil Engineers on September 6, 2012. We inspected such documents and confirmed the documents identify wetlands and Critical Environmental Features at COTA and describe work performed to protect the wetlands. No exceptions were found as a result of the foregoing procedures.
51. We obtained from the City a letter dated September 6, 2012 from Civil Engineering firm Carlson, Brigance & Doering, Inc. to Edgar Farrera Director of Sustainability at COTA. We inspected the letter and confirmed the letter indicated the existing wetlands and critical environmental features located within the COTA site were either protected, enhanced or mitigated for as part of the permitting process and all of the necessary measures are in place to protect them in the future. No exceptions were found as a result of the foregoing procedures.
52. We obtained from the City the Texas Disposal Systems (TDS) Activity Report for COTA during the 2012 Formula 1 USGP weekend. We inspected the report and confirmed, the report indicated during the 2012 Formula 1 USGP weekend 134.0 tons of trash, 24.3 tons of recycling, and 3.9 tons of compost were collected from COTA by TDS. No exceptions were found as a result of the foregoing procedures.
53. We obtained from the City the TDS Activity Report for COTA during the month of November 2012. We inspected the report and confirmed, the report indicated during the month of November 2012, 237.0 tons of trash, 45.4 tons of recycling, and 5.4 tons of compost were collected from COTA by TDS. No exceptions were found as a result of the foregoing procedures.
54. We obtained from the City a copy of a letter dated December 18, 2012 from the Capital Area Food Bank to Sodexo, COTA's food and beverage vendor. We inspected the letter and confirmed the letter acknowledged receipt by the Capital Area Food Bank of 9,463 pounds of food from Sodexo on November 21, 2012. No exceptions were found as a result of the foregoing procedures.
55. We obtained from the City COTA's February 18, 2013 press release titled "Circuit of the Americas implements successful recycling program at 2012 F1 event." We inspected the press release and confirmed it indicated COTA diverted 19.8% of the waste generated over the 2012 Formula 1 USGP weekend, including 24.3 tons recycled, 4.0 tons composted, and 4.7 tons of surplus food donated. No exceptions were found as a result of the foregoing procedures.
56. We obtained from the City COTA's January 22, 2012 press release titled "Circuit of the Americas hosts special tour for 2013 EcoCAR2 competitors." We inspected the press release and confirmed it indicated COTA would host college students competing in EcoCAR2 program during the EcoCAR2 2013 Winter Workshop. No exceptions were found as a result of the foregoing procedures.

57. We obtained from the City an April 8, 2012 article found on the internet at <http://www.theaustingrandprix.com/news/2012/4/8/behind-the-scenes-at-cota-with-miro-rivera-architects.html#.UTeguzfPxBk>. We inspected the article and confirmed it described the observations of two University of Texas School of Architecture students during their April 6, 2012 tour of COTA site. No exceptions were found as a result of the foregoing procedures.
58. We obtained from the City an excerpt from an article written by UT Engineering School alumnus Mark Waggoner. We inspected the article and confirmed the article described Mr. Waggoner's attendance, along with other members of the design team, at COTA's "First Lap Ceremony" held October 21, 2012, as well as some of the design challenges and how they were met. No exceptions were found as a result of the foregoing procedures.
59. We obtained from the City a copy of the City press release dated October 16, 2012. We inspected the press release and confirmed it indicated the City's partnerships with COTA and three other organizations to develop the Positive Impact on Climate and Community (PICC) program. No exceptions were found as a result of the foregoing procedures.
60. We obtained from the City the COTA report titled "Green Volunteer Program" dated November 2012. We inspected the report and confirmed the report described the work performed by 35 volunteers for three major tasks: bike valet, recycling and composting, and greenhouse gasses data collection programs. No exceptions were found as a result of the foregoing procedures.
61. We obtained from the City COTA's February 6, 2013 press release titled "Circuit of the Americas to host Formula Sun Grand Prix June 24-29." We inspected the press release and confirmed it indicated COTA will host the Formula Sun Grand Prix June 24-29, 2013. No exceptions were found as a result of the foregoing procedures.
62. We obtained from the City a copy of the June 1, 2012 article at <http://www.alms.com/articles/alms-circuit-americas-2013>. We inspected the article and confirmed it indicated COTA will host an American Le Mans Series race in 2013. No exceptions were found as a result of the foregoing procedures.
63. We obtained from the City a report from COTA titled "Bike and Foot Races," dated January 23, 2013. We inspected the report and confirmed the report included a statement noting COTA is committed to hosting bicycle and foot races at the track. No exceptions were found as a result of the foregoing procedures.
64. We obtained from the City COTA's November 3, 2012 press release titled "Circuit of the Americas hosts Formula Run, giving thousands of athletes first lap on track." We inspected the press release and confirmed it indicated the Formula Run held that day at COTA. No exceptions were found as a result of the foregoing procedures.

65. We obtained from the City COTA's report titled "Synopsis of Educational Partnerships with Area Schools Related to Technology and Sustainability," dated January 22, 2013. We inspected the report and confirmed the report described COTA's involvement with:
- a. St. Edwards University, Texas A&M University, and Texas State University;
  - b. F1 in Schools;
  - c. EcoCAR; and
  - d. Austin, Pflugerville, and Del Valle Independent School Districts (ISDs)

No exceptions were found as a result of the foregoing procedures.

66. We obtained from the City the following documents:
- a. St. Edwards University's February 20, 2012 letter of engagement with COTA regarding the Capstone Course;
  - b. St. Edwards University's April 23, 2012 report on Sustainability Integration; and
  - c. St. Edwards University's April 23, 2012 presentation on Sustainability Integration.

We inspected such documents and confirmed they described COTA's collaboration with St. Edwards University's Capstone Course. No exceptions were found as a result of the foregoing procedures.

67. We obtained from the City the following documents:
- a. COTA's September 27, 2012 article announcing five Texas A&M students had inspected COTA's facility on September 21, 2012 for the purpose of analyzing the project's value in terms of economic, social/cultural, environmental and sensory experience; and
  - b. Texas A&M College of Architecture article posted December 11, 2012 regarding the Texas A&M students' report of their September 21, 2012 COTA tour.

We inspected such documents and confirmed they described COTA's collaboration with Texas A&M University. No exceptions were found as a result of the foregoing procedures.

68. We obtained from the City a Letter of Intent from Texas State University dated December 21, 2012 to COTA. We inspected the letter and confirmed the letter is from the Texas State University McCoy College of Business Administration indicating the interest in participation by the Texas State McCoy College Bobcat Net Impact Student Organization in Spring 2013 COTA events. No exceptions were found as a result of the foregoing procedures.

69. We obtained from the City the following documents:
- a. Announcement of COTA's sponsorship of Team Shift, the all-female team representing the United States in the F1 in Schools World Championship in October 2012;
  - b. COTA's January 15, 2013 announcement that the 2013 F1 in Schools World Finals event will be held in Austin in November 2013; and
  - c. Copies of the invitation and RSVP list for a F1 in Schools information session held January 14, 2013 at COTA.

We inspected such documents and confirmed they describe COTA's demonstration of involvement with the F1 in Schools program in 2012. No exceptions were found as a result of the foregoing procedures.

70. We obtained from the City the RSVP list for the F1 in Schools information session hosted by COTA on January 14, 2013. We inspected the list and confirmed the list indicated representatives of Austin ISD, Pflugerville ISD, Leander ISD, Del Valle ISD, and Elgin ISD attended the information session. No exceptions were found as a result of the foregoing procedures.

71. We obtained from the City the following documents:
- a. Report dated January 27, 2013 of the Sustainability in Engineering panel at EcoCAR2 2013 Winter Workshop; and
  - b. Photographs of EcoCAR2 and students at COTA

We inspected such documents and confirmed they described COTA's participation in a Sustainability in Engineering panel at EcoCAR2 2013 Winter Workshop held January 24, 2013 in Austin. No exceptions were found as a result of the foregoing procedures.

72. We obtained from the City a copy of the February 6, 2013 article from the UT Cockrell School of Engineering's website. We inspected the article and confirmed it indicated UT's Solar Vehicle Team will serve as the local university host for the Formula Sun Grand Prix in June 2013. No exceptions were found as a result of the foregoing procedures.

73. We obtained from the City COTA's report titled Future On-Site Development dated December 21, 2012. We inspected the report and confirmed it indicated as of December 31, 2012, no new building projects had begun at the site that would trigger the requirements in §2.C of Exhibit A. No exceptions were found as a result of the foregoing procedures.

74. We obtained verbal confirmation from COTA's Edgar Farrera that the 2012 Formula 1 USGP was the only major event held at COTA in 2012. No exceptions were found as a result of the foregoing procedures.

75. We obtained from the City agendas and sign-in sheets from Formula 1 Planning Team Meetings held February 8, 2012; March 23, 2012; May 4, 2012; and June 6, 2012. We inspected such documentation and confirmed the documentation indicated COTA and CELOC representatives participated with TxDOT, Travis County, City of Austin Transportation Department, Aviation Department, and Special Events Office officials during these meetings. No exceptions were found as a result of the foregoing procedures.
76. We obtained from the City a letter dated July 29, 2011 from COTA to City of Austin Transportation Department Director Robert Spillar and City of Austin Assistant City Manager Sue Edwards. We inspected the letter and confirmed the letter indicated the transmission of a draft copy of COTA's Event Specific Transportation Management Plan for the 2012 Formula 1 USGP. No exceptions were found as a result of the foregoing procedures.
77. We obtained from the City COTA's draft Traffic Management Plan dated May 21, 2012. We inspected the draft plan and confirmed it addressed automobile, limousine, charter bus, and bicycle transportation during the 2012 Formula 1 USGP weekend. No exceptions were found as a result of the foregoing procedures.
78. We obtained from the City COTA's May 25, 2012 Traffic Control Plan. We inspected the plan and confirmed it indicated the dedicated traffic lanes and traffic flow for the 2012 Formula 1 USGP weekend. No exceptions were found as a result of the foregoing procedures.
79. We obtained from the City COTA's report titled "Transportation Related Items," dated January 28, 2013. We inspected the report and confirmed Section 3 of the narrative indicates COTA's written commitment "to seeking low emission transportation partners that can provide mass transit vehicles for shuttle operations at reasonable costs." No exceptions were found as a result of the foregoing procedures.
80. We obtained from the City e-mail correspondence dated March 1, 2013 from Frances Hargrove of the City of Austin Transportation Department to Terry Franz of ERGSO. We inspected such correspondence and confirmed it indicated the following:
  - a. CELOC did not sponsor or conduct any off-site events within the Austin city limits during the 2012 Formula 1 USGP weekend;
  - b. COTA obtained special event permits as required; and
  - c. No special events were held by sponsors other than COTA.

No exceptions were found as a result of the foregoing procedures.

81. We obtained from the City a report printed from COTA's website and provided by COTA's Edgar Farrera to Terry Franz via an October 23, 2012 e-mail. We inspected the report and confirmed it indicated:

- a. COTA would have two Park and Ride shuttle locations, one downtown at 15<sup>th</sup> and Trinity Streets and the other at the Travis County Expo Center at 7311 Decker Lane; and shuttles would run to and from both locations from 7:00 a.m. until 3.5 hours after the completion of the final scheduled racing event Friday November 16 through Sunday November 18; and
- b. Shuttles will also be provided from Richard Moya Park for individuals who bicycle to the park.

No exceptions were found as a result of the foregoing procedures.

82. We obtained from the City COTA's site plan detail sheet, titled "1B5 Parking Exhibit w counts.pdf." We inspected the site plan detail sheet and confirmed it indicated:

- a. There are 17 parking areas at COTA including 6 paved and 11 pervious (grass); and
- b. Altogether the site contains 22,219 parking spaces in the 17 lots.

No exceptions were found as a result of the foregoing procedures.

83. We obtained from the City COTA's Parking Lot Usage report, dated January 31, 2013 for the Sunday 2012 Formula 1 USGP. We inspected the report and confirmed it indicated there was capacity at COTA for 22,510 vehicles; however, fewer than 14,000 cars, busses, limousines, and trucks parked at COTA for the Sunday 2012 Formula 1 USGP. No exceptions were found as a result of the foregoing procedures.

84. We obtained from the City COTA's October 8, 2012 press release titled "Circuit of the Americas details general guidelines surrounding Transportation Plan for FORMULA 1 UNITED STATES GRAND PRIX." We inspected the press release and confirmed it indicated ticketed patrons, employees, vendors, and media representatives would travel to and from the Circuit by car, charter bus, helicopter, taxi, limousine, and shuttle bus. No exceptions were found as a result of the foregoing procedures.

85. We obtained from the City a report printed from COTA's website and provided by Edgar Farrera of COTA to Terry Franz of ERGSO via an October 23, 2012 e-mail. We inspected the report and confirmed the report indicated:

- a. Ticketmaster is handling ticket sales for the 2012 Formula 1 USGP;
- b. On-site parking passes are available to 2012 Formula 1 USGP ticket holders; and
- c. Each ticket holder will be assigned to one of the Park-n-Ride shuttle locations.

No exceptions were found as a result of the foregoing procedures.



86. We obtained from the City the document titled 2.B.7 & 1.B.7.docx provided by Edgar Farrera of COTA to Terry Franz of ERGSO via an October 23, 2012 e-mail. We inspected the document and confirmed the report indicated:
- a. On-site parking assignments are based on each ticket-holder's seating area;
  - b. Each ticket-holder with an onsite parking pass is provided a tag to hang from their rearview mirror; and
  - c. Each hang-tag includes directions to their parking lot and a map of the COTA area.

No exceptions were found as a result of the foregoing procedures.

87. We obtained from the City a report printed from COTA's website and provided by Edgar Farrera of COTA to Terry Franz of EGRSO via an October 23, 2012 e-mail. We inspected the report and confirmed the report indicated portable showers would be available for cyclists near the bicycle valet location from 8:00 a.m. until 1:00 p.m. November 16, 17, and 18, 2012. No exceptions were found as a result of the foregoing procedures.
88. We obtained from the City COTA's report titled "Cycling Narrative" dated January 28, 2013. We inspected the report and confirmed the report included a description of COTA's efforts to establish cycling access to the 2012 Formula 1 USGP events held at COTA. In addition, we confirmed the report summarized the number of cyclists per day using bicycles to attend the 2012 Formula 1 USGP. No exceptions were found as a result of the foregoing procedures.
89. We obtained from the City a copy of the meeting agenda provided by COTA for a meeting held January 29, 2013 to discuss Sustainability and Clean Mobility. We inspected the agenda and confirmed the agenda indicated representatives from the University of Texas at Austin (UT – Austin), Texas A&M University, St. Edwards University, Austin Technology Incubator, Austin Chamber of Commerce, Center for Maximum Potential Building Systems, and Pecan Street Labs were included in the meeting. No exceptions were found as a result of the foregoing procedures.
90. We obtained from the City a copy of a draft solicitation, provided to the City by COTA requesting proposals from research organizations seeking to use COTA's facilities for research and development of electric vehicles, alternative fuels, and green transportation technologies. We inspected such documentation and confirmed the documentation described the following:
- a. Priority will be given to research involving electric vehicle and/or green transportation technologies; and
  - b. Priority will be given to the following: the University of Texas at Austin, Texas State University, Huston-Tillotson University, Texas A&M University, and the Austin Technology Incubator.

No exceptions were found as a result of the foregoing procedures.

91. We obtained from the City COTA's "Green Technology Progress Update" report dated January 28, 2013 and revised February 8, 2013. We inspected the report and confirmed the report indicated:
- a. the first meeting to discuss establishment of a Green Racing and Transportation Research, Education and Testing Center was held at UT – Austin on May 1, 2012 and included representatives from the Austin Technology Incubator, Austin Chamber of Commerce and the City, as well as COTA; and
  - b. COTA asked for and received a proposal from the Austin Technology Incubator regarding the creation of a clean mobility incubator, and while some issues remain open, COTA is committed to supporting the establishment of a green transportation center or incubator, or similar research oriented initiative.

No exceptions were found as a result of the foregoing procedures.

92. We obtained from the City COTA's draft Solicitation for Green Vehicle and Renewable Energy Research and Development Project Proposals at COTA. We inspected such documentation and confirmed the solicitation requests proposals from research organizations seeking to use COTA's facilities for research and development of electric vehicles, alternative fuels, and green transportation technologies. No exceptions were found as a result of the foregoing procedures.

93. We obtained from the City COTA's "Green Technology Progress Update" report, dated January 28, 2013 and revised February 8, 2013. We inspected the report and confirmed the report indicated a description of how COTA is considering two concepts to provide reasonable track access for electric vehicle research and testing. In addition, we confirmed the two concepts indicated in the report are as follows:

- a. Solicit proposals directly, or
- b. Partner with a research institution and allocate them track time, either for their projects, or in return for their management of the track use solicitations.

No exceptions were found as a result of the foregoing procedures.

94. We obtained from the City COTA's "Green Technology Progress Update" report, dated January 28, 2013 and revised February 8, 2013. We inspected the report and confirmed the report indicated the following:
- a. COTA's approach has been to identify and construct a rationale to attract partners, donors, and potentially investors; and

- b. COTA has met with several organizations, including the City, the Austin Chamber of Commerce, Williams Technology in Qatar, the UK Trade and Investment Office, Austin Technology Incubator and Pecan Street, Inc. in order to find interested parties to become involved in on-site green technology and research and development projects.

No exceptions were found as a result of the foregoing procedures.

- 95. We obtained from the City e-mail correspondence dated September 27, 2012, from Eve Richter of EGRSO to Terry Franz of ERGSO. We inspected such documentation and confirmed the e-mail correspondence indicated Ms. Richter inquired with Austin Energy and members of the City Council, and was unable to identify any City department seeking federal awards from the U.S. Department of Energy. No exceptions were found as a result of the foregoing procedures.
- 96. We obtained from the City the press release issued by COTA on May 21, 2013. We inspected the press release and confirmed the press release indicated:
  - a. COTA has entered into an agreement with the Pike Powers Laboratory and Center for Commercialization to conduct research, development and commercialization activities for environmentally focused projects;
  - b. The agreement noted at Procedure 96a provides for the Pike Powers Laboratory and Center for Commercialization to use COTA's property and permanent structures to conduct testing, research and development on innovations including automotive fuel efficiency, electric vehicles, natural gas fuel cells, advanced batteries, energy management and device management systems, solar power and urban wind systems; and
  - c. As part of the project, Pike Powers Laboratory and Center for Commercialization officials will install an energy measurement system at COTA, which will be financed by COTA and monitored by lab researchers.

No exceptions were found as a result of the foregoing procedures.

- 97. We obtained from the City COTA's report titled "Electric Vehicle Advocacy," dated January 24, 2013. We inspected the report and confirmed the report indicated the following:
  - a. COTA hosted EcoCAR2 participants during their Winter Workshop in 2013;
  - b. COTA had agreed to participate in the Austin 2012 Plug In Day activities, but the session COTA was to participate in was cancelled by the organizers; and
  - c. COTA has offered to host an event during the 2013 Plug In Day.

No exceptions were found as a result of the foregoing procedures.

98. We obtained from the City COTA's report titled "2F3 Contact\_Plug In America NEW.pdf." We inspected the report and confirmed it documented COTA communication with Plug In America inquiring about the possibility of hosting a Plug In Day in 2013. No exceptions were found as a result of the foregoing procedures.
99. We obtained from the City a copy of a January 3, 2012 PRWeb press release. We inspected the press release and confirmed it indicated COTA hired Edgar Farrera as its Director of Sustainability. No exceptions were found as a result of the foregoing procedures.
100. We obtained from the City a January 27, 2012 City press release that announced the Annual Citywide Job and Resource Expo held January 25, 2012 at the Palmer Events Center. We inspected the press release and confirmed it listed COTA as a participating employer at the Expo. No exceptions were found as a result of the foregoing procedures.
101. We obtained from the City COTA's January 23, 2012 press release titled "Circuit of the Americas Selects Ticket Sales Firm Legend Sales & Marketing." We inspected the press release and confirmed it indicated the following:
- a. In January 2012 COTA selected Legends Sales and Marketing to oversee seat licenses and ticket sales for the Formula One Grand Prix; and
  - b. Legends Sales and Marketing held a job fair on February 24-25 at the Stephen F. Austin Intercontinental Hotel at 701 Congress Avenue.
- No exceptions were found as a result of the foregoing procedures.
102. We obtained from the City COTA's January 31, 2012 press release titled "Circuit of the Americas Selects Sodexo as Food and Beverage Partner." We inspected the press release and confirmed it indicated COTA's selection of Sodexo as its food and beverages services partner. No exceptions were found as a result of the foregoing procedures.
103. We obtained from the City COTA's July 17, 2012 press release titled "Circuit of the Americas Selects Stadium People as Employment Partner." We inspected the press release and confirmed it indicated COTA's partnership with Stadium People to recruit and hire local event staff. No exceptions were found as a result of the foregoing procedures.
104. We obtained from the City COTA's September 10, 2012 press release titled "Circuit of the Americas partners hold job fairs to recruit seasonal workers." We inspected the press release and confirmed it indicated the following:
- a. Stadium People hosted a job fair Wednesday September 12, 2012 from 6:00 p.m. to 9:00 p.m. at the Courtyard Austin Airport Hotel at 7809 East Ben White Boulevard; and
  - b. Sodexo Corporate Services hosted career fairs Friday September 14, 2012 from 5:00 p.m. to 9:00 p.m. and Saturday September 15, 2012 from 9:00 a.m. to 5:00 p.m. at the Dell Diamond sports facility in Round Rock.

No exceptions were found as a result of the foregoing procedures.

105. We obtained from the City a letter dated February 1, 2013 from Roxie Held of COTA to Rodney Gonzales of EGRSO. We inspected the letter and confirmed it indicated:
- a. Early in 2012 COTA utilized the TeamWork Online website service to post open positions,
  - b. in late 2012 COTA added the iApplicants software and applicant tracking system to post and broadcast open positions with focus on the local Austin markets;
  - c. COTA's recruitment story was aired on local NBC, ABC, CBS and Fox affiliates; and
  - d. COTA sent recruitment communications to Direct Employers (allowing COTA's positions to be listed with State of Texas agencies and with Vet Central), Capital Area Workforce Solutions Centers, and Craigslist Austin.

No exceptions were found as a result of the foregoing procedures.

106. We obtained from the City a memorandum dated July 8, 2013 from Veronica Lara, Small and Minority Business Resources Department (SMBR) Director to Kevin Johns, EGRSO Director. We inspected the memorandum and confirmed the memorandum indicated COTA had met its annual ethnic-specific MBE and WBE goals, or demonstrated good faith efforts to meet those goals, and provided reports to SMBR as required. No exceptions were found as a result of the foregoing procedures.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City and is not intended to be, and should not be, used by anyone other than this specified party.

*Padgett, Stratemann + Co., LLP*

Austin, Texas  
July 9, 2013