



Orange County Transportation Authority
Taxpayer Oversight Committee Audit Subcommittee
Agenda
Thursday, May 28, 2026 at 4:00 p.m.

Call to Order

Chair's Remarks

Action Items

1. Approval of Minutes

Clerk of the Board

Recommendation

Approve the minutes of the June 10, 2025, Taxpayer Oversight Committee Audit Subcommittee meeting.

Attachments:

[Attachment A](#)

2. External Auditor Communications/OCLTA Annual Audit, Compliance Audit, and Agreed-Upon Procedures Reports, Year Ended June 30, 2024

Overview

Jennifer Richards, Crowe LLP, Partner, Joseph Widjaja, Crowe LLP, Partner, and Johnson Chung, Audit Manager, will present this item.

Recommendation

Receive and file.

Attachments:

[Presentation](#)

[Attachment A](#)

[Attachment B](#)

[Attachment C](#)

[Attachment D](#)

[Attachment E](#)

[Attachment F](#)

[Attachment G](#)

[Attachment H](#)

[Attachment I](#)

TAXPAYER OVERSIGHT COMMITTEE AUDIT SUBCOMMITTEE MEETING AGENDA

3. **City Selections for Fiscal Year 2025-26 Measure M2 Agreed-Upon Procedures**

Janet Sutter

Recommendation

Select cities for fiscal year 2025-26 Measure M2 agreed-upon procedures.

Attachments:

[Attachment A](#)

4. **Taxpayer Oversight Committee Audit Subcommittee Charter**

Janet Sutter

Recommendation

Re-adopt Taxpayer Oversight Committee Audit Subcommittee Charter dated May 2026.

Attachments:

[Attachment A](#)

Discussion Items

5. **M2 Ordinance Compliance Matrix**

Francesca Ching

Overview

Staff will present this item.

Attachments:

[Attachment A](#)

6. **Quarterly M2 Revenue and Expenditure Report**

Sean Murdock

Overview

Staff will present this item.

Attachments:

[Attachment A](#)

7. **Public Comments**

8. **Committee Member Comments**

9. **Adjournment**

TAXPAYER OVERSIGHT COMMITTEE AUDIT SUBCOMMITTEE MEETING AGENDA

Accommodations

Any person with a disability requiring accommodation to participate in this meeting should contact the Clerk of the Board's office at (714) 560-5676, no less than two business days prior to the meeting to make arrangements.

Agenda Descriptions

Agenda descriptions are intended to provide a summary of items of business to be transacted or discussed. The Board/Committee may take any action that it deems to be appropriate on the agenda item and is not limited in any way by the notice of the recommended action.

Public Availability of Agenda Materials

All documents relative to this agenda are available for viewing at www.octa.net or at OCTA Headquarters, 600 S. Main Street, Orange, CA during normal business hours.

Meeting Access and Public Comments on Agenda Items

Public comments can be made in-person at the meeting by completing speaker's card and submitting it to the Clerk of the Board prior to the item being called by the Chair. Public speakers will be recognized by the Chair and comments shall be limited to three minutes (unless otherwise directed by the Chair). Language translation can be provided upon request, if available.

Written Comment

Written comments may be emailed to Committees@octa.net no later than 5:00 p.m. the day prior to the meeting. Timely received written comments will be part of the public record and distributed to the Board/Committee.