



**Orange County Transportation Authority**  
**Taxpayer Oversight Committee Audit Subcommittee**  
**Agenda**  
**Tuesday, June 9, 2026 at 5:30 p.m.**

**SPECIAL**

**Call to Order**

**Action Items**

**1. Approval of Minutes**

Clerk of the Board

***Recommendation(s)***

Approve the minutes of the May 28, 2026, Taxpayer Oversight Committee Audit Subcommittee meeting.

***Attachments:***

[Minutes](#)

**2. Public Comments**

**3. Committee Member Comments**

**4. Adjournment**

**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](http://www.octa.net) or at OCTA Headquarters, 600 S. Main Street, Orange, CA during normal business hours.

# **TAXPAYER OVERSIGHT COMMITTEE AUDIT SUBCOMMITTEE MEETING AGENDA**

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## **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](mailto: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.



**Committee Members Present**

Andrew Hamilton, Chair  
James Fuchs, District 2  
Charles Jackson, District: 3  
Jeffrey S. Ogden, District: 4  
Monica Shin, District: 2

**Committee Members Absent**

None

**Staff Present**

Janet Sutter, Executive Director of Internal Audit  
Marissa Espino, Staff Liaison  
Francesca Ching, M2 Programs  
Kelsey Reno, M2 Programs  
Gina Ramirez, Clerk of the Board  
OCTA Staff

**Call to Order**

Chair Hamilton called the meeting of the Orange County Transportation Authority (OCTA) Taxpayer Oversight Committee Audit Subcommittee (TOCAS) meeting to order at 4:02 p.m.

**Action Items**

**1. Approval of Minutes**

A motion was made by Member Fuchs, seconded by Chair Hamilton, and declared passed by those present to approve the minutes of the June 10, 2025, Taxpayer Oversight Committee Audit Subcommittee meeting.

Members Jackson, Ogden, and Shin abstained from voting on this item due to their absence from the meeting.

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

Janet Sutter, Executive Director of Internal Audit, introduced Jennifer Richards, Crowe LLP, Partner; Joseph Widjaja, Crowe LLP, Partner; and Johnson Chung, Audit Manager, who presented a brief overview of the results of the Annual Financial Statement Audit.

No action was necessary on this receive and file informational item.

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

Ms. Sutter presented the suggested selection of cities for review of the Senior Mobility Program (SMP) and Local Fair Share (LFS).



The TOCAS selected the following cities for review:

Dana Point	Laguna Woods
Fountain Valley	La Palma
Fullerton	Newport Beach
Laguna Niguel	Yorba Linda

Senior Mobility Program
Aliso Viejo

A motion was made by Member Jackson, seconded by Member Ogden, and declared passed by those present to select cities for the fiscal year 2025-26. Measure M2 agreed-upon procedures.

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

Janet Sutter, Executive Director of Internal Audit, reported on this item.

A motion was made by Member Fuchs, seconded by Member Shin, and declared passed by those present to re-adopt the Taxpayer Oversight Committee Audit Subcommittee Charter dated March 2026.

**Discussion Items**

**5. M2 Ordinance Compliance Matrix**

Kelsey Reno, Program Management Analyst, Measure M2 Program Management Office, presented this item.

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

Sean Murdock, Director of Finance and Administration, presented this report.

**7. Public Comments**

No public comments were received.

**8. Committee Member Comments**

Member Shin inquired about attending future meetings as a member of the public.

Chair Hamilton stated that he will call all Finance Directors to confirm their attendance at the meetings with each of the cities selected for audit on Measure M2 Agreed-Upon Procedures.

**9. Adjournment**

The meeting was adjourned at 4:48 p.m.