

SUMMARY OF AGREED-UPON PROCEDURES REPORTS
Orange County Local Transportation Authority
Measure M2 Senior Mobility Program for the Year Ended June 30, 2024

City	Result	City Management Response
City of Buena Park (Buena Park)	One of four monthly reports tested was not submitted within 30 days of month end, as required.	Buena Park acknowledges the finding and has implemented procedures to ensure timely submissions moving forward.
City of Laguna Niguel	None	
City of Laguna Woods (Laguna Woods)	Laguna Woods misreported program expenditures on its expenditure report by including both the Measure M2 (M2) funded portion and the match portion of expenditures.	Management concurs and will report only the M2 funding portion in the expenditure report for fiscal year 2025.
City of San Juan Capistrano (San Juan Capistrano)	San Juan Capistrano misreported program expenditures on its expenditure report by including both the M2 funded portion and the match portion of expenditures.	Management concurs with the finding.
City of Mission Viejo (Mission Viejo)	Mission Viejo charged a total of \$22,114, or approximately 11 percent of total expenditures, in administrative costs, which exceeded the ten percent threshold set in the M2 Project U Senior/Disabled Program Funding Policy guidelines.	Exception noted. The number reported in the M2 report was understated because agency contributions were included as contribution credits. Mission Viejo initially reported \$196,252; the correct amount should have been \$221,140. To address this issue, Mission Viejo has changed the way Cabco Yellow, Inc. (Cabco) invoices are processed. Cabco invoices will be processed using the full invoice amount, excluding contribution credits.
	One of four monthly reports tested was not submitted within 30 days of month end, as required.	Staff have been notified that monthly reports need to be submitted within 30 days of month end.