

**SUMMARY OF AGREED-UPON PROCEDURES REPORTS
Orange County Local Transportation Authority
Measure M2 Senior Mobility Program for the Year Ended June 30, 2022**

City	Result	City Management Response
City of Anaheim (Anaheim)	Anaheim did not allocate interest to Senior Mobility Program (SMP) funds. Anaheim should have allocated \$12,202 of interest revenues to the program.	Management will submit an amended expenditure report to include the interest revenue. Management will also implement procedures to ensure interest revenue is reported.
City of Garden Grove	Three of four monthly reports tested were not submitted within 30 days of month end, as required.	Management asserted that this issue has been addressed and that cross-training has been implemented to ensure timely filing moving forward.
The City of Huntington Beach (Huntington Beach)	Huntington Beach reported \$266,154 of direct SMP expenditures as indirect expenditures on its expenditure report.	Management will review reporting processes and implement procedures to ensure accurate reporting of expenditures.
	Based on inquiry, Huntington Beach does not verify participant age as part of the process for determining eligibility. Participants call and provide a birthdate to certify their age and sign up for services.	Management will update its intake procedure to include verification of age and residency.
The City of Santa Ana (Santa Ana)	Santa Ana reported \$12,711 in indirect SMP expenditures as direct expenditures on its expenditure report.	Management responded that future expenditure reports will be completed as indicated.
	One of four monthly reports tested were not submitted within 30 days of month end, as required.	Management responded that staff will ensure that reports are submitted timely going forward.