



February 13, 2019

To: Finance and Administration Committee

From: Darrell E. Johnson, Chief Executive Officer

Janet Sutter, Executive Director
Internal Audit Department

Subject: Agreed-Upon Procedures Performed with Respect to the National Transit Database Report For the Period July 1, 2017 through June 30, 2018

Overview

Vavrinek, Trine, Day & Co., LLP, an independent accounting firm, has issued the results of agreed-upon procedures applied to meet the requirements of the Federal Transit Administration's 2018 National Transit Database Policy Manual. No exceptions were found as a result of the procedures performed.

Recommendation

Receive and file the Orange County Transportation Authority Agreed-Upon Procedures Performed With Respect to the National Transit Database Report For the Period July 1, 2017 through June 30, 2018, as an information item.

Background

Transit agencies are required to annually report certain information to the Department of Transportation Federal Transit Administration (FTA) National Transit Database (NTD). Starting with fiscal year (FY) 2018, the FTA issued a revised NTD Policy Manual with updated NTD reporting requirements and related independent auditor reporting. The additional requirements outline the need for a financial data review to be performed by an independent auditor every ten fiscal reporting years.

To comply with the new requirements, the Governmental Audit Quality Center of the American Institute of Certified Public Accountants issued guidance for the conduct and presentation of the review. The Orange County Transportation

Authority's (OCTA's) Internal Audit Department engaged the services of OCTA's independent accounting firm, Vavrinek, Trine, Day & Co., LLP (VTD) to perform the review in conformance with the guidance provided.

Discussion

VTD has completed its application of agreed-upon procedures with respect to the NTD Report for FY 2018. The procedures were developed based on the 2018 NTD Policy Manual and resulted in no exceptions.

Summary

VTD has issued results of agreed-upon procedures applied to the NTD report for FY 2018.

Attachment

- A. Orange County Transportation Authority Agreed-Upon Procedures Performed With Respect to the National Transit Database Report For the Period July 1, 2017 through June 30, 2018

Prepared by:



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