

SUMMARY OF AGREED-UPON PROCEDURES REPORTS
Orange County Local Transportation Authority
Measure M2 Senior Mobility Program for the Year Ended June 30, 2020

City	Result	City Management Response
Brea	The City of Brea (Brea) did not allocate interest to the Senior Mobility Program (SMP); Brea should have allocated and reported interest of \$471 to the program.	Brea will begin tracking these funds on a monthly basis and allocating interest, as appropriate.
	Brea continues to utilize California Yellow Cab to provide senior transportation services under an agreement that was competitively procured in 2013, for a one-year term, with an additional one-year option term.	Brea will procure a new contract through a competitive process that will include a specified term of more than five years. Brea is targeting July 1, 2021, for a new contract start date.
Costa Mesa	None	
Cypress	None	
Laguna Hills	The City of Laguna Hills (Laguna Hills) reported total SMP expenditures of \$36,754, on its expenditure report. Actual SMP expenditures, per the general ledger, detail totaled \$40,429. The variance resulted from Laguna Hills' failure to report administrative costs assessed to the SMP program.	Laguna Hills is in the process of revising its expenditure report and will resubmit to the Orange County Local Transportation Authority.
	Policy guidelines allow up to ten percent of total expenditures to be charged to the program for administrative costs. Laguna Hills charged \$33,721 in administrative/indirect costs to the SMP program, which exceeded the maximum allowed by \$32,029.	Laguna Hills will restore the overage of \$32,029 to the SMP program, and revise its expenditure report accordingly.
	One of four monthly reports tested was not submitted within 30 days of month end, as required.	The untimely filing of the April report was the result of the local emergency and health crisis.
Placentia	The City of Placentia (Placentia) did not allocate interest to the SMP program; Placentia should have allocated and reported interest of \$1,174, to the program.	Placentia will allocate back interest that should have been credited to the SMP program.
Stanton	None	