



Orange County Transportation Authority

Legislation Details (With Text)

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Title: Orange County Local Transportation Authority Measure M2 Agreed-Upon Procedures Reports, Year Ended June 30, 2018

Sponsors: Janet Sutter

Indexes:

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Attachments: 1. Transmittal, 2. Staff Report, 3. Attachment A, 4. Attachment B, 5. Attachment C, 6. Attachment D

Date	Ver.	Action By	Action	Result
4/8/2019	1	Board		
3/27/2019	1	Finance and Administration Committee		

Orange County Local Transportation Authority Measure M2 Agreed-Upon Procedures Reports, Year Ended June 30, 2018

Vavrinek, Trine, Day & Company, LLP, an independent accounting firm, has applied agreed-upon procedures related to Measure M2 Local Fair Share funds provided to eleven cities, and Senior Mobility Program funds provided to four cities, for the fiscal year ended June 30, 2018. Local Fair Share program reports include observations of ineligible Maintenance of Effort expenditures, allocation of unsupported indirect charges, reporting errors, insufficient interest allocation, and funded projects not reflected in Seven-Year Capital Improvement Program plans. Senior Mobility Program audits include observations relating to late submission of monthly reports, reporting errors, lack of evidence of competitive procurement of third-party vendors, missing contract provisions, and participant and trip eligibility.

- A. Direct staff to monitor implementation of recommendations by cities.
- B. Direct staff to review observations with legal counsel and develop recommendations for Board of Directors' consideration related to reviewed cities' compliance with the Measure M2 Ordinance and Eligibility Guidelines.