



# 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, 2020

**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, 7. Attachment E

Date	Ver.	Action By	Action	Result
3/24/2021	1	Finance and Administration Committee		

### Orange County Local Transportation Authority Measure M2 Agreed-Upon Procedures Reports, Year Ended June 30, 2020

Crowe LLP, an independent accounting firm, has applied agreed-upon procedures related to Measure M2 Local Fair Share funds provided to seven cities, Senior Mobility Program funds provided to six cities, and Senior Non-Emergency Medical Transportation funds provided to the County of Orange for the fiscal year ended June 30, 2020. Local Fair Share program reports include observations of ineligible maintenance of effort expenditures, misreporting of direct or indirect costs, misreporting of expenditures, and a funded project not reflected in the city's Seven-Year Capital Improvement Program plan. Senior Mobility Program reports include observations relating to late submission of a monthly report, third-party contracting, misreporting of expenditures, failure to allocate interest, and overcharge of administrative costs.

Direct staff to monitor implementation of corrective actions proposed by the cities.