



# 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, 2022

**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
5/8/2023	1	Board		
4/26/2023	1	Finance and Administration Committee	approved and passed	Pass

### Orange County Local Transportation Authority Measure M2 Agreed-Upon Procedures Reports, Year Ended June 30, 2022

#### Overview

Crowe LLP, an independent accounting firm, has applied agreed-upon procedures related to Measure M2 Local Fair Share funds provided to seven cities, and Senior Mobility Program funds provided to four cities, for the fiscal year ended June 30, 2022. Local Fair Share program reports include observations of ineligible maintenance of effort expenditures, indirect charges lacking a reasonable methodology, reporting errors, 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, failure to allocate interest, and verification of participant eligibility.

#### Recommendations

- 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 the City of Cypress' compliance with the Measure M2 Ordinance and Eligibility Guidelines.