



Committee Members Present

Andrew Hamilton, Chair
James Fuchs, District 2
Charles Jackson, District: 3
Jeffrey S. Ogden, District: 4
Monica Shin, District: 2

Committee Members Absent

None

Staff Present

Janet Sutter, Executive Director of Internal Audit
Marissa Espino, Staff Liaison
Francesca Ching, M2 Programs
Kelsey Reno, M2 Programs
Gina Ramirez, Clerk of the Board
OCTA Staff

Call to Order

Chair Hamilton called the meeting of the Orange County Transportation Authority (OCTA) Taxpayer Oversight Committee Audit Subcommittee (TOCAS) meeting to order at 4:02 p.m.

Action Items

1. Approval of Minutes

A motion was made by Member Fuchs, seconded by Chair Hamilton, and declared passed by those present to approve the minutes of the June 10, 2025, Taxpayer Oversight Committee Audit Subcommittee meeting.

Members Jackson, Ogden, and Shin abstained from voting on this item due to their absence from the meeting.

2. External Auditor Communications/OCLTA Annual Audit, Compliance Audit, and Agreed-Upon Procedures Reports, Year Ended June 30, 2024

Janet Sutter, Executive Director of Internal Audit, introduced Jennifer Richards, Crowe LLP, Partner; Joseph Widjaja, Crowe LLP, Partner; and Johnson Chung, Audit Manager, who presented a brief overview of the results of the Annual Financial Statement Audit.

No action was necessary on this receive and file informational item.

3. City Selections for Fiscal Year 2025-26 Measure M2 Agreed-Upon Procedures

Ms. Sutter presented the suggested selection of cities for review of the Senior Mobility Program (SMP) and Local Fair Share (LFS).



The TOCAS selected the following cities for review:

Dana Point	Laguna Woods
Fountain Valley	La Palma
Fullerton	Newport Beach
Laguna Niguel	Yorba Linda

Senior Mobility Program
Aliso Viejo

A motion was made by Member Jackson, seconded by Member Ogden, and declared passed by those present to select cities for the fiscal year 2025-26. Measure M2 agreed-upon procedures.

4. Taxpayer Oversight Committee Audit Subcommittee Charter

Janet Sutter, Executive Director of Internal Audit, reported on this item.

A motion was made by Member Fuchs, seconded by Member Shin, and declared passed by those present to re-adopt the Taxpayer Oversight Committee Audit Subcommittee Charter dated March 2026.

Discussion Items

5. M2 Ordinance Compliance Matrix

Kelsey Reno, Program Management Analyst, Measure M2 Program Management Office, presented this item.

6. Quarterly M2 Revenue and Expenditure Report

Sean Murdock, Director of Finance and Administration, presented this report.

7. Public Comments

No public comments were received.

8. Committee Member Comments

Member Shin inquired about attending future meetings as a member of the public.

Chair Hamilton stated that he will call all Finance Directors to confirm their attendance at the meetings with each of the cities selected for audit on Measure M2 Agreed-Upon Procedures.

9. Adjournment

The meeting was adjourned at 4:48 p.m.