

SUMMARY OF AGREED-UPON PROCEDURES REPORTS
Orange County Local Transportation Authority
Measure M2 Senior Mobility Program for the Year Ended June 30, 2023

ATTACHMENT C

City	Result	City Management Response
City of Anaheim (Anaheim)	None	None
City of Fullerton (Fullerton)	One of four monthly reports tested were not submitted within 30 days of month end, as required.	Fullerton will ensure reports are submitted within 30 days of month-end, as required.
City of Laguna Beach (Laguna Beach)	Laguna Beach reported \$35,000 in Senior Mobility Program (SMP) expenditures on its expenditure report; according to Laguna Beach's general ledger, total SMP expenditures were \$34,992, a variance of \$8. Laguna Beach asserted that the variance related to rounding.	In the future, Laguna Beach will report amounts to the exact dollar.
	Laguna Beach reported an SMP fund balance of \$55,413 on its expenditure report; however, Laguna Beach's general ledger reflected a fund balance of \$55,421, a variance of \$8. Laguna Beach asserted that the variance related to rounding.	In the future, Laguna Beach will report amounts to the exact dollar.
	Laguna Beach did not allocate interest to the SMP program; instead, the city allocates interest to its Transit Fund as a whole.	Laguna Beach does not allocate interest income by object code, rather by fund, and the SMP object is within the Transit Fund. Laguna Beach will identify an appropriate methodology to allocate interest to the SMP program going forward.
City of Mission Viejo (Mission Viejo)	Mission Viejo reported SMP expenditures of \$99,054; however, actual expenditures totaled \$152,711.	Mission Viejo discovered there was an error in the worksheet calculating the Measure M2-funded portion and the matching portion, causing amounts in the monthly reports and year end report to be understated. Necessary corrections have been made Mission Viejo has reached out to the Orange County Transportation Authority (OCTA) to notify of the error and will be resubmitting revised monthly reports with correct amounts.
	Mission Viejo's total match expenditures amounted to \$26,829, which was only 18 percent of the total expenditures of \$152,711.	Mission Viejo acknowledged an error in the worksheet used to calculate total expenditures and track match expenditures. Mission Viejo reached out to OCTA to notify of the error and will be resubmitting revised monthly reports with correct amounts. The Internal Audit Department contacted Mission Viejo and confirmed that they are aware that the error resulted in the city not meeting match requirements. Per the SMP Guidelines, staff will be directed to withhold the additional two percent required match from a future payment.
	Mission Viejo's contract with Age Well for senior transportation services does not include language requiring that wheelchair accessible vehicles be made available and used as needed.	Age Well does utilize vans that accommodate wheelchair passengers. Mission Viejo will amend any new contracts to include this requirement.
	One of four monthly reports tested were not submitted within 30 days of month end, as required.	Mission Viejo acknowledged the exception and maintained that the report had been submitted; however, due to an error on the website the report needed to be resubmitted in March, 2023.
City of Newport Beach	None	None
City of Yorba Linda	None	None