



**Metro**<sup>TM</sup>

**Schedule of EZ Transit Pass Passenger Boarding,  
Average Fare Used and EZ Pass Program Reimbursements of  
“Package B” EZ Transit Pass Regional Program Participants**

*Year Ended June 30, 2015  
with Report of Independent Accountants*

An Independently Owned Member  
**McGLADREY ALLIANCE**



 **Vasquez**  
& Company LLP  
Certified Public Accountants and Business Consultants

**“Package B” EZ Transit Pass Regional Program Participants  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Pass Program Reimbursements  
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## Report of Independent Accountants

### To the Los Angeles County Metropolitan Transportation Authority and "Package B" EZ Transit Pass Regional Program Participants

We have examined the accompanying schedules of EZ Transit Pass Passenger Boarding, Average Fare Used and EZ Transit Pass Program Reimbursements of Beach Cities Transit, Burbank Local Transit, Foothill Transit, Glendale Beeline, Long Beach Transit, Los Angeles Department of Transportation, Los Angeles World Airports, Norwalk Transit, Palos Verdes Peninsula Transit Authority, Pasadena Area Rapid Transit System, Santa Clarita Transit and Torrance Transit (Package B EZ Transit Pass Regional Program Participants) and their compliance with their respective Memorandum of Understanding (MOU) with Los Angeles County Metropolitan Transportation Authority (LACMTA) and the Los Angeles County EZ Transit Pass Regional Program Guidelines for Participating Agencies (collectively referred to as Guidelines) for the year ended June 30, 2015. These schedules are the responsibility of the respective individual EZ Transit Pass Program Participant. Our responsibility is to express an opinion on these schedules based on our examination.

We conducted our examination of compliance in accordance with attestation standards established by the American Institute of Certified Public Accountants and the Guidelines, and accordingly, included examining, on a test basis, evidence about the Package B EZ Transit Pass Program Participants' compliance with these Guidelines and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Package B EZ Transit Pass Program Participants' compliance with those Guidelines.

In our opinion, the schedules referred to above present fairly, in all material respects, the EZ transit pass passenger boarding, average fare used and EZ Transit Pass reimbursements of the Package B EZ Transit Pass Regional Program Participants in conformity with the aforementioned Guidelines for the year ended June 30, 2015. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are described in the accompanying summary of findings, recommendations and management responses as Findings #2015-001 through #2015-003.

The responses by the Package B EZ Transit Pass Program Participants to the findings identified in our audit are described in the accompanying summary of findings, recommendations and management responses. We did not audit those responses and, accordingly, we express no opinion on those responses.

This report is intended solely for the information and use of the Los Angeles County Metropolitan Transportation Authority and the Package B EZ Transit Pass Regional Program Participants and is not intended to be and should not be used by anyone other than these specified parties.



Los Angeles, California  
March 31, 2016

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Beach Cities Transit  
Year ended June 30, 2015**

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	<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings [a]			
EZ Transit Pass	<u>28,229</u>	<u>28,229</u>	<u>-</u>
Average Fare Billed [b]			
EZ Transit Pass	\$ <u>0.83</u>	\$ <u>0.70</u>	\$ <u>(0.13)</u>
EZ Transit Pass Reimbursement [a x b]			
EZ Transit Pass	\$ <u><u>23,430</u></u>	\$ <u><u>19,760</u></u>	\$ <u><u>(3,670)</u></u>

Notes:

- i) Beach Cities Transit (BCT) used average fare to bill LACMTA in accordance with the Guidelines.
- ii) The under-billing in EZ Transit Pass reimbursement was caused by the actual average fare higher than the average fare used to bill LACMTA. See Finding #2015-001.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Burbank Local Transit  
Year Ended June 30, 2015**

	<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings [a]			
LACMTA EZ Pass	85,729	85,729	-
Metrolink Pass	<u>31,528</u>	<u>31,528</u>	<u>-</u>
Average Fare Billed [b]			
LACMTA EZ Pass	\$ 1.00	\$ 1.00	-
Metrolink Pass	<u>1.00</u>	<u>1.00</u>	<u>-</u>
EZ Transit Pass Reimbursement [a x b]			
LACMTA EZ Pass	\$ 85,729	\$ 85,729	-
Metrolink Pass	<u>31,528</u>	<u>31,528</u>	<u>-</u>
	<u>\$ 117,257</u>	<u>\$ 117,257</u>	<u>-</u>

Note:

- i) In accordance with the Guidelines, Burbank Local Transit used the average fare to request reimbursement from LACMTA.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Foothill Transit  
Year Ended June 30, 2015**

		Audited	Billed	Over (Under) Billing
Passenger Boardings				
LACMTA EZ Transit Pass [a]	Adult	358,197	358,197	-
	Senior	124,869	124,869	-
	Commuter Express	84,317	84,317	-
	Silver Streak Adult	42,069	42,069	-
	Silver Streak Senior	17,553	17,553	-
Metrolink EZ Pass [b]		42,032	42,032	-
Average Fare Billed				
LACMTA EZ Transit Pass [c]	Adult \$	1.18	\$ 1.18	-
	Senior	0.47	0.47	-
	Commuter Express	4.23	4.23	-
	Silver Streak Adult	2.47	2.47	-
	Silver Streak Senior	1.39	1.39	-
Metrolink EZ Pass [d]		1.05	1.05	-
EZ Transit Pass Reimbursement				
LACMTA EZ Transit Pass [a x c=e]	Adult \$	422,672	\$ 422,672	-
	Senior	58,688	58,688	-
	Commuter Express	356,661	356,661	-
	Silver Streak Adult	103,910	103,910	-
	Silver Streak Senior	24,399	24,399	-
		966,330	966,330	-
Metrolink EZ Pass [b x d=f]		44,134	44,134	-
Total EZ Transit Pass Reimbursement [e+f]		\$ 1,010,464	\$ 1,010,464	-

Notes:

- i) In accordance with the Guidelines, Foothill Transit used the average fare of each EZ transit pass media (i.e., Adult, Senior, Commuter Express, Silver Streak Adult and Silver Streak Senior) to request reimbursement from LACMTA.
- ii) For Metrolink EZ Pass, Foothill Transit used the average fare of local routes only consistent with the MOU, to request reimbursement from LACMTA.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Glendale Beeline  
Year Ended June 30, 2015**

				Audited	Billed	Over (Under) Billing
Passenger Boardings						
EZ Transit Pass	[a]			19,832	19,832	-
Metrolink Pass	[b]	Routes 1 to 7		46,175	46,175	-
		Routes 11 to12		134,486	134,486	-
				<u>180,661</u>	<u>180,661</u>	<u>-</u>
Average Fare Billed						
EZ Transit Pass	[c]			\$ 0.62	\$ 0.62	\$ -
Metrolink Pass	[d1]	Routes 1 to 7		0.50	0.50	-
	[d2]	Routes 11 to12		1.00	1.00	-
				<u>157,574</u>	<u>157,574</u>	<u>-</u>
EZ Transit Pass Reimbursement						
EZ Transit Pass	[(a x c)=e]			\$ 12,296	\$ 12,296	\$ -
Metrolink Pass	[(b x d1)=f1]	Routes 1 to 7		23,088	23,088	-
	[(b x d2)=f2]	Routes 11 to12		134,486	134,486	-
				<u>157,574</u>	<u>157,574</u>	<u>-</u>
Total EZ Transit Pass Reimbusem [e + f1 + f2]				<u>\$ 169,870</u>	<u>\$ 169,870</u>	<u>\$ -</u>

Note:

- i) In accordance with the Guidelines, Glendale Beeline used the average fare to request reimbursement from LACMTA.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Long Beach Transit  
Year ended June 30, 2015**

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		<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings	[a]			
EZ Transit Pass		<u>990,656</u>	<u>990,656</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.96</u>	\$ <u>0.96</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b]			
EZ Transit Pass		<u>\$ 951,030</u>	<u>\$ 951,030</u>	<u>\$ -</u>

Note:

- i) In accordance with the Guidelines, Long Beach Transit used the average fare to request reimbursement from LACMTA



**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Los Angeles  
Department of Transportation  
Year ended June 30, 2015**

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		<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
<b><u>LADOT Commuter Express</u></b>				
Passenger Boardings	[a]			
EZ Transit Pass		<u>256,969</u>	<u>256,969</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>2.21</u>	\$ <u>2.21</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b]			
EZ Transit Pass		\$ <u>567,901</u>	\$ <u>567,901</u>	\$ <u>-</u>
<b><u>LADOT Community DASH</u></b>				
Passenger Boardings	[c]			
EZ Transit Pass		<u>337,058</u>	<u>337,058</u>	<u>-</u>
Average Fare Billed	[d]			
EZ Transit Pass		\$ <u>0.46</u>	\$ <u>0.46</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[c x d]			
EZ Transit Pass		\$ <u>155,047</u>	\$ <u>155,047</u>	\$ <u>-</u>

Note:

- i) LADOT used the average fare to bill LACMTA for EZ transit pass boardings (LACMTA and Metrolink passes) on Commuter Express and Community DASH.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Los Angeles  
Department of Transportation (Continued)  
Year ended June 30, 2015**

	<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
<b><u>LADOT Commuter Express - Metrolink Pass</u></b>			
Passenger Boardings [a]			
Metrolink Pass	<u>192,176</u>	<u>192,176</u>	<u>-</u>
Average Fare Billed [b]			
Metrolink Pass	\$ <u>2.01</u>	\$ <u>2.01</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement [a x b]			
Metrolink Pass	\$ <u>386,274</u>	\$ <u>386,274</u>	\$ <u>-</u>
<b><u>LADOT Community DASH - Metrolink Pass</u></b>			
Passenger Boardings [c]			
Metrolink Pass	<u>368,896</u>	<u>368,896</u>	<u>-</u>
Average Fare Billed [d]			
Metrolink Pass	\$ <u>0.46</u>	\$ <u>0.46</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement [c x d]			
Metrolink Pass	\$ <u>169,692</u>	\$ <u>169,692</u>	\$ <u>-</u>
<b>TOTAL - ALL LADOT</b>	<b>\$ <u>1,278,914</u></b>	<b>\$ <u>1,278,914</u></b>	<b>\$ <u>-</u></b>

Note:

- i) LADOT used the average fare in to bill LACMTA for EZ transit pass boardings (LACMTA and Metrolink passes) on Commuter Express and Community DASH.

**EZ Transit Pass Regional Program  
 Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
 and EZ Transit Pass Program Reimbursements – Los Angeles World Airports  
 Year ended June 30, 2015**

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		<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings	[a]			
EZ Transit Pass		<u>10,922</u>	<u>10,922</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		<u>\$ 7.03</u>	<u>\$ 7.03</u>	<u>\$ -</u>
EZ Transit Pass Reimbursement	[a x b]			
EZ Transit Pass		<u><u>\$ 76,782</u></u>	<u><u>\$ 76,782</u></u>	<u><u>\$ -</u></u>

Note:

- i) In accordance with the Guidelines, LAWA used the average fare to request reimbursement from LACMTA.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Norwalk Transit  
Year ended June 30, 2015**

	<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings [a]			
LACMTA EZ Pass	71,031	71,031	-
Metrolink EZ Pass	<u>26,413</u>	<u>26,413</u>	<u>-</u>
Average Fare Billed [b]			
LACMTA EZ Pass	\$ 0.89	\$ 0.89	\$ -
Metrolink EZ Pass	<u>0.89</u>	<u>0.89</u>	<u>-</u>
EZ Transit Pass Reimbursement [a x b]			
LACMTA EZ Pass	\$ 63,218	\$ 63,218	\$ -
Metrolink EZ Pass	<u>23,508</u>	<u>23,508</u>	<u>-</u>
	<u>\$ 86,725</u>	<u>\$ 86,725</u>	<u>\$ -</u>

Note:

- i) In accordance with the Guidelines, Norwalk Transit used average fare to request reimbursement from LACMTA.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Palos Verdes Peninsula Authority  
Year ended June 30, 2015**

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		<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings	[a]			
EZ Transit Pass		<u>11,808</u>	<u>11,808</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>1.77</u>	\$ <u>1.91</u>	\$ <u>0.14</u>
EZ Transit Pass Reimbursement	[a x b]			
EZ Transit Pass		\$ <u><u>20,900</u></u>	\$ <u><u>22,553</u></u>	\$ <u><u>1,653</u></u>

Note:

- i) The Palos Verdes Peninsula Authority over billed LACMTA on the EZ Transit Pass program due to the use of a rate which is higher than the actual average fare rate. See Finding #2015-002.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Pasadena Area Rapid Transit System  
Year ended June 30, 2015**

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		<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings	[a]			
LACMTA EZ Pass		37,125	37,125	-
Metrolink EZ Pass		<u>7,909</u>	<u>7,909</u>	<u>-</u>
		<u>45,034</u>	<u>45,034</u>	<u>-</u>
 Average Fare Billed	[b]	 <u>\$ 0.64</u>	 <u>\$ 0.64</u>	 <u>\$ -</u>
 EZ Transit Pass Reimbursement	[a x b]	 <u>\$ 28,822</u>	 <u>\$ 28,822</u>	 <u>\$ -</u>

Note:

- i) In accordance with the Guidelines, Pasadena Area Rapid Transit System (ARTS) used average fare to request reimbursement from LACMTA.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Santa Clarita Transit  
Year ended June 30, 2015**

	<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings [a]			
LACMTA EZ Pass Commuter	32,202	32,202	-
LACMTA EZ Pass Local	24,017	24,017	-
Metrolink EZ Pass Local	51,434	51,434	-
Average Fare Billed [b]			
LACMTA EZ Pass Commuter	\$ 2.80	\$ 2.19	\$ (0.61)
LACMTA EZ Pass Local	1.03	0.85	(0.18)
Metrolink EZ Pass Local	1.03	0.99	(0.04)
EZ Transit Pass Reimbursement [a x b]			
LACMTA EZ Pass Commuter	\$ 90,166	\$ 70,522	\$ (19,644)
LACMTA EZ Pass Local	24,738	20,414	(4,324)
Metrolink EZ Pass Local	52,977	50,920	(2,057)
Total EZ Transit Pass	<u>\$ 167,881</u>	<u>\$ 141,856</u>	<u>\$ (26,025)</u>

Note:

- i) Santa Clarita Transit under billed the LACMTA EZ Pass program due to their use of a lower average fare than the actual average fare for the year ended June 30, 2015. See Finding #2015-003.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Torrance Transit  
Year ended June 30, 2015**

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	<u>Audited</u>	<u>Billed</u>	<u>Over (Under) Billing</u>
Passenger Boardings [a]			
LACMTA EZ Pass	183,616	183,616	-
Metrolink EZ Pass	<u>5,784</u>	<u>5,784</u>	<u>-</u>
Average Fare Billed [b]			
LACMTA EZ Pass	\$ 0.78	\$ 0.78	\$ -
Metrolink EZ Pass	<u>0.78</u>	<u>0.78</u>	<u>-</u>
EZ Transit Pass Reimbursement [a x b]			
LACMTA EZ Pass	\$ 143,220	\$ 143,220	\$ -
Metrolink EZ Pass	<u>4,512</u>	<u>4,512</u>	<u>-</u>
Total	<u>\$ 147,732</u>	<u>\$ 147,732</u>	<u>\$ -</u>

Note:

- i) In accordance with the Guidelines, Torrance Transit used average fare to request reimbursement from LACMTA.



**EZ Transit Pass Regional Program  
Summary of Findings, Recommendations and Management Responses  
Year ended June 30, 2015**

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Finding #2015-001 – Under-billing of Average Fare [Beach Cities Transit (BCT)]

*Criteria:*

Section D(3) of the Guideline provides that at the end of the fiscal year, the agency will reconcile the average fare or average cash fare with LACMTA based on actual revenue and boardings. Payments will be adjusted based on the reconciled average fare or average cash fare. Alternatively, operators may choose to update the average each month using actual revenue and boardings data for that month's invoice.

*Condition:*

Based on the reconciliation performed by BCT of its billings with actual revenue and boardings for FY 2015, BCT under-billed the EZ Transit Pass program by \$3,670. This was caused by the actual average fare being higher than average fare used to bill LACMTA by \$0.13.

*Cause:*

The BCT did not perform the year-end reconciliation process as required by the Guidelines.

*Effect:*

The BCT under-billed LACMTA's EZ Transit Pass program by \$3,670.

*Recommendation:*

We recommend BCT to timely reconcile its billings with actual revenue and boardings and submit a final invoice to LACMTA with any adjustment necessary to comply with the MOU.

*Management Response:*

The BCT accepted the finding and has submitted the closeout invoice to LACMTA for the additional reimbursement.

**EZ Transit Pass Regional Program  
Summary of Findings, Recommendations and Management Responses  
Year ended June 30, 2015**

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Finding #2015-002 – Over-billing of Average Fare [Palos Verdes Peninsula Transit Authority (PVPTA)]

*Criteria:*

Section D(3) of the Guidelines provides that at the end of the fiscal year, the agency will reconcile the average fare or average cash fare with the LACMTA based on actual revenue and boardings. Payments will be adjusted based on the reconciled average fare or average cash fare. Alternatively, operators may choose to update the average each month using actual revenue and boardings data for that month's invoice.

*Condition:*

Based on the reconciliation done by PVPTA of its billings with actual revenue and boardings for fiscal year 2015, PVPTA over-billed the EZ Transit Pass program by \$1,653. This was caused by the actual average fare being lower than the average fare use to bill to LACMTA by \$0.14.

*Cause:*

The PVPTA did not perform the year-end reconciliation process as required by the Guidelines.

*Effect:*

The PVPTA over-billed LACMTA's EZ Transit Pass program by \$1,653.

*Recommendation:*

We recommend PVPTA to timely reconcile its billings with actual revenue and boardings and submit a final invoice to LACMTA with any adjustment necessary to comply with the MOU.

*Management Response:*

PVPTA will adjust future EZ Transit Pass billing to LACMTA.

**EZ Transit Pass Regional Program  
Summary of Findings, Recommendations and Management Responses  
Year ended June 30, 2015**

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Finding #2015-003 – Under-billing of Average Fare [Santa Clarita Transit (SCT)]

*Criteria:*

Section D(3) of the Guidelines provides that at the end of the fiscal year, the agency will reconcile the average fare or average cash fare with the LACMTA based on actual revenue and boardings. Payments will be adjusted based on the reconciled average fare or average cash fare. Alternatively, operators may choose to update the average each month using actual revenue and boardings data for that month's invoice.

*Condition:*

Based on the reconciliation performed by SCT of its billings with actual revenue and boardings for fiscal year 2015, SCT under-billed the EZ Transit Pass program by \$26,025. This was caused by the actual average fare being higher than the average fare used to bill LACMTA for EZ Transit Pass Local, Commuter and Metrolink pass.

*Cause:*

The SCT did not perform the year-end reconciliation process as required by the Guidelines.

*Effect:*

The SCT under-billed LACMTA's EZ Transit program by \$26,025.

*Recommendation:*

We recommend SCT to timely reconcile its billings with actual revenue and boardings and submit a final invoice to LACMTA with any adjustment necessary to comply with the MOU.

*Management Response:*

The SCT submitted the final invoice to LACMTA on February 17, 2016.



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