



Metro[®]

**Schedule of EZ Transit Pass Passenger Boardings,
Average Fare Used and EZ Pass Program Reimbursements of
Package B EZ Transit Pass Regional Program Participating Agencies**

Year ended June 30, 2022

**with Independent Auditor's Report on Compliance and
On Internal Control Over Compliance Required by the Guidelines**



Simpson & Simpson, LLP
Certified Public Accountant

**Schedule of EZ Transit Pass Passenger Boardings,
Average Fare Used and EZ Pass Program Reimbursements of
Package B EZ Transit Pass Regional Program Participating Agencies**

Table of Contents

	PAGE
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE GUIDELINES	1
SCHEDULE OF EZ TRANSIT PASS PASSENGER BOARDINGS, AVERAGE FARE USED AND EZ TRANSIT PASS FARE REIMBURSEMENTS	
City of Redondo Beach (Beach Cities Transit)	4
City of Burbank (Burbank Local Transit)	5
Foothill Transit	6
City of Glendale (Glendale Beeline)	7
Long Beach Public Transportation Company	8
Los Angeles Department of Transportation (LADOT)	9
Los Angeles World Airports (LAWA)	15
City of Norwalk (Norwalk Transit)	16
Palos Verdes Peninsula Transit Authority (PVPTA)	17
City of Pasadena (Pasadena Area Rapid Transit)	18
City of Santa Clarita (Santa Clarita Transit)	19
City of Torrance (Torrance Transit)	28
SUMMARY OF FINDINGS AND MANAGEMENT’S COMMENTS	29

FINANCIAL SECTION



SIMPSON & SIMPSON

CERTIFIED PUBLIC ACCOUNTANTS

FOUNDING PARTNERS

BRAINARD C. SIMPSON, CPA

MELBA W. SIMPSON, CPA

U.S. BANK TOWER
633 WEST 5TH STREET, SUITE 3320
LOS ANGELES, CA 90071
(213) 736-6664 TELEPHONE
(213) 736-6692 FAX
www.simpsonandsimpsoncpas.com

Independent Auditor's Report On Compliance and On Internal Control Over Compliance Required by the Guidelines

To the Los Angeles County
Metropolitan Transportation Authority
and Package B EZ Transit Pass Regional Program Participating Agencies

Report on Compliance

Opinion

We have audited the compliance of the City of Redondo Beach (Beach Cities Transit), City of Burbank (Burbank Local Transit), Foothill Transit, City of Glendale (Glendale Beeline), Long Beach Public Transportation Company, Los Angeles Department of Transportation (LADOT), Los Angeles World Airports (LAWA), City of Norwalk (Norwalk Transit), Palos Verdes Peninsula Transit Authority (PVPTA), City of Pasadena (Pasadena Area Rapid Transit System), City of Santa Clarita (Santa Clarita Transit), and the City of Torrance (Torrance Transit) (Package B EZ Transit Pass Regional Program Participating Agencies) with their respective Memorandum of Understanding (MOU) with the Los Angeles County Metropolitan Transportation Authority (Metro); and the Los Angeles County EZ Transit Pass Regional Program Guidelines for Participating Agencies (collectively, the Guidelines) for the year ended June 30, 2022.

In our opinion, the Package B EZ Transit Pass Regional Program Participating Agencies (the Participating Agencies) complied, in all material respects, with the MOU and the Guidelines referred to above that could have a direct and material effect on the EZ Transit Pass Regional programs for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the Guidelines. Our responsibilities under those standards and the Guidelines are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Participating Agencies and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance with the Guidelines. Our audit does not provide a legal determination of the Participating Agencies' compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

The Participating Agencies' management is responsible for the Participating Agencies' compliance with the Guidelines and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or program agreements applicable to the Participating Agencies' EZ Transit Pass Regional Program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Participating Agencies' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Participating Agencies' compliance with the requirements of the EZ Transit Pass Regional Program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guidelines, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Participating Agencies' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Participating Agencies' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Participating Agencies' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the Guidelines on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the Guidelines will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the Guidelines that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guidelines. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Simpson & Simpson".

Los Angeles, California
January 25, 2022

CITY OF REDONDO BEACH (BEACH CITIES TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		-	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ -	\$ -	\$ -
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ -	\$ -	\$ -
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement **	[c-d]	<u>-\$</u>	<u>-\$</u>	<u>-\$</u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**In FY2022, Metro and the Participating Agency (the Agency) had temporarily suspended front door boarding in response to the pandemic and allowed riders only to board transit buses using the rear door to limit nonessential interactions. Consequently, the Agency had not collected fares.

CITY OF BURBANK (BURBANK LOCAL TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>167</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>1.00</u>	\$ <u>1.00</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>167</u>	\$ <u>167</u>	\$ <u>-</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]	<u><u>\$ 167</u></u>	<u><u>\$ 167</u></u>	<u><u>\$ -</u></u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

FOOTHILL TRANSIT
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		Reported Amount	Audited Amount	Over (Under) Reported
Passenger Boardings	[a]			
EZ Transit Pass *		88,272	N/A	-
Metrolink EZ Pass		20,517	20,517	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 2.35	\$ 1.74	\$ 0.61
Metrolink EZ Pass		\$ 1.34	\$ 1.55	\$ (0.21)
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 207,439	\$ 153,593	\$ 53,846
Metrolink EZ Pass		27,493	31,801	(4,308)
Less: EZ Transit Pass Sales Revenue	[d]	(91,365)	(91,365)	-
Less: FY21 Fare Rate Adjustment **	[e]	N/A	N/A	(24,067)
Total EZ Transit Pass Reimbursement ***	[c-d]	\$ 143,567	\$ 94,029	\$ 25,471

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**This is a prior year adjustment due to change in the actual average fare rate from \$1.48 to \$2.35.

***The over-billing in EZ Transit Pass reimbursement caused by the actual average fare being lower than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

CITY OF GLENDALE (GLENDALE BEELINE)

EZ Transit Pass Regional Program
 Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
 and EZ Transit Pass Fare Reimbursements
 Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>1,057</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		<u>\$ 0.64</u>	<u>\$ 0.94</u>	<u>\$ (0.30)</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		<u>\$ 676</u>	<u>\$ 994</u>	<u>\$ (318)</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u><u>\$ 676</u></u>	<u><u>\$ 994</u></u>	<u><u>\$ (318)</u></u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**The under-billing in EZ Transit Pass reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

LONG BEACH PUBLIC TRANSPORTATION COMPANY
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>119,446</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		<u>\$ 0.96</u>	<u>\$ 0.98</u>	<u>\$ (0.02)</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		<u>\$ 114,668</u>	<u>\$ 117,057</u>	<u>\$ (2,389)</u>
Less: EZ Transit Pass Sales Revenue	[d]			
		<u>(83,316)</u>	<u>(83,316)</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ 31,352</u>	<u>\$ 33,741</u>	<u>\$ (2,389)</u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**The under-billing in EZ Transit Pass reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2022

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 0</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	1,195	N/A	-
		Senior	1,039	N/A	-
		Annual	38	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 1.50	\$ 1.50	\$ -
		Senior	\$ 0.75	\$ 0.75	\$ -
		Annual	\$ 1.50	\$ 1.50	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 1,793	\$ 1,793	\$ -
		Senior	779	779	-
		Annual	57	57	-
		Total EZ Pass for Zone 0	\$ 2,629	\$ 2,629	\$ -
<u>Zone 1</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	11,105	N/A	-
		Senior	2,699	N/A	-
		Annual	28	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 2.50	\$ 2.50	\$ -
		Senior	\$ 1.25	\$ 1.25	\$ -
		Annual	\$ 2.50	\$ 2.50	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 27,763	\$ 27,763	\$ -
		Senior	3,373	3,373	-
		Annual	70	70	-
		Total EZ Pass for Zone 1	\$ 31,206	\$ 31,206	\$ -

(Continued)

LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 2</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	1,067	N/A	-
		Senior	745	N/A	-
		Annual	1	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 3.00	\$ 3.00	\$ -
		Senior	\$ 1.50	\$ 1.50	\$ -
		Annual	\$ 3.00	\$ 3.00	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 3,201	\$ 3,201	\$ -
		Senior	1,118	1,118	-
		Annual	3	3	-
		Total EZ Pass for Zone 2	\$ 4,322	\$ 4,322	\$ -
<u>Zone 3</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	714	N/A	-
		Senior	1,431	N/A	-
		Annual	-	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 3.75	\$ 3.75	\$ -
		Senior	\$ 1.85	\$ 1.85	\$ -
		Annual	\$ 3.75	\$ 3.75	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 2,678	\$ 2,678	\$ -
		Senior	2,647	2,647	-
		Annual	-	-	-
		Total EZ Pass for Zone 3	\$ 5,325	\$ 5,325	\$ -

(Continued)

LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2022

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 4</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	1,265	N/A	-
		Senior	940	N/A	-
		Annual	67	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 4.25	\$ 4.25	\$ -
		Senior	\$ 2.10	\$ 2.10	\$ -
		Annual	\$ 4.25	\$ 4.25	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 5,376	\$ 5,376	\$ -
		Senior	1,974	1,974	-
		Annual	285	285	-
		Total EZ Pass for Zone 4	\$ 7,635	\$ 7,635	\$ -
<u>Zone 5</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	-	N/A	-
		Senior	294	N/A	-
		Annual	153	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 4.25	\$ 4.25	\$ -
		Senior	\$ 4.25	\$ 4.25	\$ -
		Annual	\$ 4.25	\$ 4.25	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ -	\$ -	\$ -
		Senior	1,250	1,250	-
		Annual	650	650	-
		Total EZ Pass for Zone 5	\$ 1,900	\$ 1,900	\$ -

(Continued)

LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2022

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 6</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	1	N/A	-
		Senior	9	N/A	-
		Annual	1	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 4.25	\$ 4.25	\$ -
		Senior	\$ 2.10	\$ 2.10	\$ -
		Annual	\$ 4.25	\$ 4.25	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 4	\$ 4	\$ -
		Senior	19	19	-
		Annual	4	4	-
		Total EZ Pass for Zone 6	\$ 27	\$ 27	\$ -

<u>Zone 10</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	3	N/A	-
		Annual	6	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 4.25	\$ 4.25	\$ -
		Annual	\$ 4.25	\$ 4.25	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 13	\$ 13	\$ -
		Annual	25	25	-
		Total EZ Pass for Zone 10	\$ 38	\$ 38	\$ -

(Continued)

LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 11</u>					
Passenger Boardings					
EZ Transit Pass *	[a]	Senior	<u>1</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed					
EZ Transit Pass	[b]	Senior	<u>\$ 4.25</u>	<u>\$ 4.25</u>	<u>\$ -</u>
EZ Transit Pass Reimbursement					
EZ Transit Pass	[a x b = c]	Senior	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>
Total EZ Pass for Zone 11			<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>

EZ Pass/Replace

Passenger Boardings					
EZ Transit Pass *	[a]	Regular	<u>134</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed					
EZ Transit Pass	[b]	Regular	<u>\$ 0.50</u>	<u>\$ 0.50</u>	<u>\$ -</u>
EZ Transit Pass Reimbursement					
EZ Transit Pass	[a x b = c]	Regular	<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ -</u>
Total EZ Pass for EZ Pass/Replace			<u>\$ 67</u>	<u>\$ 67</u>	<u>\$ -</u>

Grand Total Summary

EZ Transit Pass Reimbursement All Fare Products			<u>\$ 53,153</u>	<u>\$ 53,153</u>	<u>\$ -</u>
Less: EZ Transit Pass Sales Revenue [d]			<u>(14,581)</u>	<u>(14,581)</u>	<u>-</u>
Total EZ Transit Pass Reimbursement [c-d]			<u>\$ 38,572</u>	<u>\$ 38,572</u>	<u>\$ -</u>

(Continued)

Note(s):

* Passenger boardings for all Zones and EZ Pass/Replace were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2022

(Continued)

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>LADOT Community DASH - Metrolink Pass</u>				
Passenger Boardings	[a]			
EZ Transit Pass *		<u>2,548</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.36</u>	\$ <u>0.36</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>917</u>	\$ <u>917</u>	\$ <u>-</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]	\$ <u><u>917</u></u>	\$ <u><u>917</u></u>	\$ <u><u>-</u></u>
 <u>LADOT Commuter Express - Metrolink Pass</u>				
Passenger Boardings	[a]			
EZ Transit Pass *		<u>20,160</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>2.08</u>	\$ <u>2.08</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>41,933</u>	\$ <u>41,933</u>	\$ <u>-</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]	\$ <u><u>41,933</u></u>	\$ <u><u>41,933</u></u>	\$ <u><u>-</u></u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

LOS ANGELES WORLD AIRPORTS (LAWA)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		10,485	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 8.02	\$ 8.02	\$ -
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 84,090	\$ 84,090	\$ -
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement	[c-d]	<u>\$ 84,090</u>	<u>\$ 84,090</u>	<u>\$ -</u>

Note(s):

*Passenger boardings were confirmed and provided by Metro TAP department. As such, the audited amount has been noted as "N/A".

CITY OF NORWALK (NORWALK LOCAL TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		4,439	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 0.46	\$ 0.97	\$ (0.51)
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 2,042	\$ 4,306	\$ (2,264)
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ 2,042</u>	<u>\$ 4,306</u>	<u>\$ (2,264)</u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**The under-billing in EZ Transit Pass reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

PALOS VERDES PENINSULA TRANSIT AUTHORITY (PVPTA)

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>328</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>1.12</u>	\$ <u>1.58</u>	\$ <u>(0.46)</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>367</u>	\$ <u>518</u>	\$ <u>(151)</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	\$ <u><u>367</u></u>	\$ <u><u>518</u></u>	\$ <u><u>(151)</u></u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**The under-billing in EZ Transit Pass reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

CITY OF PASADENA (PASADENA AREA RAPID TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		Reported Amount	Audited Amount	Over (Under) Reported
Passenger Boardings	[a]			
EZ Transit Pass *		4,623	N/A	-
Metrolink EZ Pass		958	958	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 0.23	\$ 0.61	\$ (0.38)
Metrolink EZ Pass		\$ 0.23	\$ 0.61	\$ (0.38)
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 1,063	\$ 2,820	\$ (1,757)
Metrolink EZ Pass		220	584	(364)
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement **	[c-d]	\$ 1,283	\$ 3,404	\$ (2,121)

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**The under-billing in EZ Transit Pass and Metrolink reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Zone 0				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Local		292	N/A	-
Commuter		3	N/A	-
Senior				
Local		46	N/A	-
Commuter		2	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Local		\$ 0.72	\$ 0.72	\$ -
Commuter		\$ 2.98	\$ 2.98	\$ -
Senior				
Local		\$ 0.72	\$ 0.72	\$ -
Commuter		\$ 2.98	\$ 2.98	\$ -
EZ Transit Pass Reimbursement [a x b = c]				
EZ Transit Pass				
Regular				
Local		\$ 210	\$ 210	\$ -
Commuter		\$ 9	\$ 9	\$ -
Senior				
Local		33	33	-
Commuter		6	6	-
Total EZ Pass Zone 0		\$ 258	\$ 258	\$ -

(Continued)

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 1</u>				
Passenger Boardings	[a]			
EZ Transit Pass *				
	Regular			
	Local	15	N/A	-
	Commuter	7	N/A	-
Average Fare Billed				
EZ Transit Pass	[b]			
	Regular			
	Local	\$ 0.72	\$ 0.72	\$ -
	Commuter	\$ 2.98	\$ 2.98	\$ -
EZ Transit Pass Reimbursement [a x b = c]				
EZ Transit Pass				
	Regular			
	Local	\$ 11	\$ 11	\$ -
	Commuter	\$ 21	\$ 21	\$ -
	Total EZ Pass Zone 1	\$ 32	\$ 32	\$ -

(Continued)

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 3</u>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Local		70	N/A	-
Commuter		183	N/A	-
Senior				
Local		53	N/A	-
Commuter		375	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Local		\$ 0.72	\$ 0.72	\$ -
Commuter		\$ 2.98	\$ 2.98	\$ -
Senior				
Local		\$ 0.72	\$ 0.72	\$ -
Commuter		\$ 2.98	\$ 2.98	\$ -
EZ Transit Pass Reimbursement [a x b = c]				
EZ Transit Pass				
Regular				
Local		\$ 50	\$ 50	\$ -
Commuter		\$ 545	\$ 545	\$ -
Senior				
Local		38	38	-
Commuter		1,118	1,118	-
Total EZ Pass Zone 3		\$ 1,751	\$ 1,751	\$ -

(Continued)

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 5</u>				
Passenger Boardings	[a]			
EZ Transit Pass *				
				Regular
		405	N/A	-
		464	N/A	-
				Senior
		1,072	N/A	-
		541	N/A	-
				Annual
		893	N/A	-
		77	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
				Regular
		\$ 0.72	\$ 0.72	\$ -
		\$ 2.98	\$ 2.98	\$ -
				Senior
		\$ 0.72	\$ 0.72	\$ -
		\$ 2.98	\$ 2.98	\$ -
				Annual
		\$ 0.72	\$ 0.72	\$ -
		\$ 2.98	\$ 2.98	\$ -
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass				
				Regular
		\$ 292	\$ 292	\$ -
		1,383	1,383	-
				Senior
		772	772	-
		1,612	1,612	-
				Annual
		643	643	-
		229	229	-
Total EZ Pass Zone 5		\$ 4,931	\$ 4,931	\$ -

(Continued)

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 6</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Senior			
		Local	3	N/A	-
		Commuter	1	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Senior			
		Local	\$ 0.72	\$ 0.72	\$ -
		Commuter	\$ 2.98	\$ 2.98	\$ -
EZ Transit Pass Reimbursement [a x b = c]					
EZ Transit Pass		Senior			
		Local	\$ 2	\$ 2	\$ -
		Commuter	\$ 3	\$ 3	\$ -
Total EZ Pass Zone 6			\$ 5	\$ 5	\$ -

(Continued)

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 9</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular			
		Commuter	<u>2</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass		Regular			
		Commuter	<u>\$ 2.98</u>	<u>\$ 2.98</u>	<u>\$ -</u>
EZ Transit Pass Reimbursement [a x b = c]					
EZ Transit Pass		Regular			
		Commuter	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>
		Total EZ Pass Zone 9	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ -</u>

(Continued)

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 10</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Senior			
		Local	401	N/A	-
		Commuter	25	N/A	-
Average Fare Billed [b]					
EZ Transit Pass		Senior			
		Local	\$ 0.72	\$ 0.72	\$ -
		Commuter	\$ 2.98	\$ 2.98	\$ -
EZ Transit Pass Reimbursement [a x b = c]					
EZ Transit Pass		Senior			
		Local	\$ 289	\$ 289	\$ -
		Commuter	\$ 75	\$ 75	\$ -
Total EZ Pass Zone 10			\$ 364	\$ 364	\$ -

(Continued)

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

			Reported Amount	Audited Amount	Over (Under) Reported
<u>Zone 11</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular			
		Commuter	8	N/A	-
		Senior			
		Commuter	4	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular			
		Commuter	\$ 2.98	\$ 2.98	\$ -
		Senior			
		Commuter	\$ 2.98	\$ 2.98	\$ -
EZ Transit Pass Reimbursement [a x b = c]					
EZ Transit Pass		Regular			
		Commuter	\$ 24	\$ 24	\$ -
		Senior			
		Commuter	12	12	-
		Total EZ Pass Zone 11	\$ 36	\$ 36	\$ -
<u>Grand Total Summary</u>					
EZ Transit Pass Reimbursement All Fare Products			\$ 7,383	\$ 7,383	\$ -
Less: EZ Transit Pass Sales Revenue	[d]		(803)	(803)	-
Total EZ Transit Pass Reimbursement	[c-d]		\$ 6,580	\$ 6,580	\$ -

Note(s):

*Passenger boardings for all Zones and EZ Pass/Replace were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022
(Continued)

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Metrolink Pass</u>				
Passenger Boardings	[a]			
EZ Transit Pass *		<u>27,250</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>1.01</u>	\$ <u>0.72</u>	\$ <u>0.29</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>27,523</u>	\$ <u>19,620</u>	\$ <u>7,903</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ 27,523</u>	<u>\$ 19,620</u>	<u>\$ 7,903</u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**The over-billing in EZ Transit Pass reimbursement caused by the actual average fare being lower than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

CITY OF TORRANCE (TORRANCE TRANSIT)
EZ Transit Pass Regional Program
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,
and EZ Transit Pass Fare Reimbursements
Year Ended June 30, 2022

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>10,141</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.78</u>	\$ <u>0.19</u>	\$ <u>0.59</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>7,910</u>	\$ <u>1,927</u>	\$ <u>5,983</u>
Less: EZ Transit Pass Sales Revenue	[d]			
		<u>(581)</u>	<u>(581)</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ 7,329</u>	<u>\$ 1,346</u>	<u>\$ 5,983</u>

Note(s):

*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**The over-billing in EZ Transit Pass and Metrolink reimbursement caused by the actual average fare being lower than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**EZ Transit Pass Regional Program
Summary of Findings and Management's Comments
Year Ended June 30, 2022**

No findings were noted.