**International Institute of Los Angeles**

**Report on the Low Income Fare is Easy (LIFE) Program**
**by International Institute of Los Angeles under**
**its Contract Nos. PS60564000B and PS121478000**
**with the Los Angeles County Metropolitan Transportation Authority**

**As of and for the Years Ended June 30, 2025 and 2024**
**with Independent Auditor's Report**

Simpson & Simpson, LLP
Certified Public Accountants

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
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# *FINANCIAL SECTION*

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## Independent Auditor's Report

To International Institute of Los Angeles and the
Los Angeles County Metropolitan Transportation Authority

***Opinion***

We have audited the accompanying financial statements of the **Low Income Fare is Easy (LIFE) Program (the Program) prepared by International Institute of Los Angeles (IILA)**, a not-for-profit organization, funded by the Los Angeles County Metropolitan Transportation Authority (Metro), which comprise the statement of financial position as of June 30, 2025 and 2024, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Low Income Fare is Easy (LIFE) Program prepared by International Institute of Los Angeles. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of IILA and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

***Emphasis of Matter***

As discussed in Note 3, the financial statements present only the Low Income Fare is Easy (LIFE) Program, and do not purport to, and do not, present fairly IILA's financial position as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IILA's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information identified in the table of contents is presented for the purpose of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2026 on our consideration of IILA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of IILA's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering IILA's internal control over financial reporting and compliance.

Simpson & Simpson

Los Angeles, California
January 30, 2026

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
**Statements of Financial Position**

| | June 30 | |
|---|---|---|
| | 2025 | 2024 |
| **ASSETS** | | |
| Cash | $ 1,518,596 | $ 137,957 |
| Due from Metro | 530,839 | 257,332 |
| Prepaid expenses | 8,768 | 6,371 |
| Leasehold Improvement, net (Note 6) | 8,972 | - |
| **Total assets** | $ 2,067,175 | $ 401,660 |
| **LIABILITIES AND NET ASSETS** | | |
| **Liabilities** | | |
| Accounts payable and accrued expenses | $ - | $ 63,809 |
| Due to IILA (Note 4) | 2,019,112 | 342,810 |
| Accrued payroll and vacation | 50,469 | 37,773 |
| Refundable advance – Employee Retention Credit (Note 5) | 40,326 | - |
| **Total liabilities** | 2,109,907 | 444,392 |
| **Net assets** | (42,732) | (42,732) |
| **Total liabilities and net assets** | $ 2,067,175 | $ 401,660 |

The accompanying notes are an integral part of the financial statements

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
**Statements of Activities**

| | Years Ended June 30 | |
|---|---|---|
| | 2025 | 2024 |
| **REVENUES** | | |
| Grant revenue | $ 2,638,609 | $ 1,113,199 |
| Contribution from IILA | - | 15,107 |
| **Total revenues** | 2,638,609 | 1,128,306 |
| **EXPENSES** | | |
| **Program expenses** | | |
| Taxi vouchers | 480,696 | 341,186 |
| Coupon printing | 33,407 | 15,045 |
| **Total program expenses** | 514,103 | 356,231 |
| **Administrative expenses** | | |
| Salaries and wages | 1,165,769 | 509,655 |
| Employee benefits | 322,150 | 130,743 |
| Management and general allocation | 303,070 | 71,923 |
| Telephone and utilities | 18,857 | 9,554 |
| Supplies | 67,506 | 5,507 |
| Insurance | 6,236 | 3,399 |
| Repairs and maintenance | 3,520 | 672 |
| Leased equipment | 48,943 | 2,420 |
| Staff mileage | 31,907 | 13,973 |
| Staff training | - | 274 |
| Contract services | - | 292 |
| Postage | 26,113 | 6,993 |
| Computer maintenance | 21,208 | 5,506 |
| Audit | - | 506 |
| Taxes and Licenses | - | 12 |
| Rent | 106,721 | 10,646 |
| Advertising | 2,506 | - |
| **Total administrative expenses** | 2,124,506 | 772,075 |
| **Total expenses** | 2,638,609 | 1,128,306 |
| Change in net assets | - | - |
| Net assets at beginning of year | (42,732) | (42,732) |
| Net assets at end of year | $ (42,732) | $ (42,732) |

The accompanying notes are an integral part of the financial statements

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
**Statements of Cash Flows**

| | Years ended June 30 | |
|---|---|---|
| | 2025 | 2024 |
| **Cash from operating activities** | | |
| Change in net assets | $ - | $ - |
| Adjustment to reconcile change in net asset to net cash provided by (used in) operating activities: | | |
| Change in operating assets and liabilities | | |
| Due from Metro | (273,507) | (99,349) |
| Prepaid expenses | (2,397) | (6,371) |
| Accounts payable and accrued expenses | (63,809) | 7,508 |
| Accrued payroll and vacation | 12,696 | 10,465 |
| Refundable advance – Employee retention credit | 40,326 | - |
| **Net cash provided (used in) by operating activities** | (286,691) | (87,747) |
| **Cash from investing activities** | | |
| Leasehold improvement | (8,972) | - |
| **Net cash provided (used in) investing activities** | (8,972) | - |
| **Cash from financing activities** | | |
| Due to IILA | 1,676,302 | 128,991 |
| **Net cash provided (used in) financing activities** | 1,676,302 | 128,991 |
| **Change in cash** | 1,380,639 | 41,244 |
| **Cash** | | |
| Beginning of year | 137,957 | 96,713 |
| End of year | $ 1,518,596 | $ 137,957 |

The accompanying notes are an integral part of the financial statements

## NOTE 1 – BACKGROUND

The Low Income Fare is Easy (LIFE) Program was approved by Metro's Board of Directors in May 2017 to provide transportation assistance to low-income and transit dependent riders of Los Angeles County. LIFE is the integration of the Rider Relief Transportation Program (RRTP) and the Immediate Needs Transportation Program (INTP). Metro oversees the International Institute of Los Angeles (IILA) to administer the LIFE program.

IILA makes the service available throughout the Los Angeles County through a wide range of not-for-profit and government agencies in the LIFE network that distribute LIFE transportation subsidies, to their respective clients who meet certain eligibility requirements.

LIFE transportation subsidies are in the form of a discount towards the purchase of a pass and 20 regional rides that are loaded into the participant's TAP card, 4-Ride paper, taxi coupons and variable value vouchers (VVVs).

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Basis of Accounting***

IILA's accounts are maintained using the accrual basis of accounting for financial reporting purposes, which recognize income in the period earned and expenses when incurred, regardless of the timing of payments.

***Revenue Recognition***

Revenue is recognized on an accrual basis as earned according to the provisions of its contract with Metro. Under the contract, Metro will reimburse IILA for all costs incurred by IILA in the performance of the program up to a certain amount annually approved by Metro (see Note 7).

***Capital Assets***

IILA capitalizes assets with a cost of $2,500 or more and an estimated useful life of more than one year. Leasehold improvements are amortized on a straight-line basis over the shorter of the estimated useful life or the remaining lease term.

## NOTE 3 – REPORTING ENTITY

The financial statements present only the Low Income Fare is Easy (LIFE) program, and do not purport to, and do not, present fairly IILA's financial position as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

## NOTE 4 – DUE TO IILA

IILA's General Fund provides financial support for the operating expenses of the LIFE program and is reimbursed by Metro on a monthly basis. At June 30, 2025 and 2024, the amounts due to IILA's General Fund were $2,019,112 and $342,810, respectively. As of June 30, 2025, the LIFE program had cash of $1,518,596 available but not yet transferred to IILA's General Fund.

## NOTE 5 – REFUNDABLE ADVANCE – EMPLOYEE RETENTION CREDIT

IILA applied for and received the Employee Retention Credit (ERC) from the Internal Revenue Service under the CARES Act. As of June 30, 2025, the balance of $40,326 is recorded as a refundable advance due to uncertainty regarding the ultimate resolution of the claim. This amount will be recognized as revenue when the likelihood of repayment becomes remote.

## NOTE 6 – CAPITAL ASSETS

As of June 30, 2025, leasehold improvements of $8,972 consist of cabling costs for the Van Nuys office. Amortization will commence in fiscal year 2026.

## NOTE 7 – ALLOCATION FOR THE YEAR

Per Contract No. PS60564000B, effective January 1, 2020, Metro will reimburse IILA for administrative costs in the performance of services in accordance with the contract. In addition, Metro will reimburse IILA for the cost of printing vouchers and appropriate/eligible payments that IILA makes to taxi companies as part of the Taxi Subsidy Program. This contract was applicable through December 31, 2024.

Per Contract No. PS121478000, effective January 1, 2025, Metro will reimburse IILA for administrative costs in the performance of services in accordance with the contract. In addition, Metro will reimburse IILA for the cost of printing vouchers and appropriate/eligible payments that IILA makes to taxi companies as part of the Taxi Subsidy Program.

Expenses presented in the Statement of Activities and Changes in Net Assets represent expenses billed for reimbursement to Metro of costs incurred by IILA on the LIFE program.

## NOTE 8 – LIFE COMPLIANCE REQUIREMENTS

LIFE is governed by the provisions of the Contract between Metro and IILA, and the LIFE Operating Guidelines (collectively, the Guidelines). The Guidelines require, among other requirements, that transportation subsidies be distributed to Los Angeles County residents living below the poverty level and who will use the subsidy for trips pertaining to job searches, medical needs and other purposes deemed appropriate under the Guidelines.

## NOTE 9 – MANAGEMENT AND GENERAL ALLOCATION

Management and general costs are allocated to programs based on direct costs for the programs excluding subcontractor costs and other pass-through costs.

## NOTE 10 – SUBSEQUENT EVENTS

IILA has evaluated events or transactions that occurred subsequent to June 30, 2025 through January 30, 2026, the date the financial statements were available to be issued, for potential recognition or disclosure in the financial statements and determined no subsequent matters require disclosure or adjustment to the financial statements.

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
**Supplementary Information**
**Schedule of Taxi Companies with Payment Data**
**Years ended June 30, 2025**

| Taxi Companies | | Taxi Coupons | | Variable Value Vouchers | | Total |
|---|---|---|---|---|---|---|
| Administrative Services Co-op. | $ | 2,625 | $ | 192,086 | $ | 194,711 |
| AV Transportation Services | | - | | 8,727 | | 8,727 |
| Bell Cab Company | | 28,879 | | 17,693 | | 46,572 |
| Beverly Hills Cab Company | | - | | 70 | | 70 |
| Independent Taxi Owner's Assoc. | | 135 | | 33,099 | | 33,234 |
| L.A. City Cab, LLC dba City Cab | | 7,150 | | 168,867 | | 176,017 |
| United Independent Taxi Drivers | | 117 | | 21,248 | | 21,365 |
| **Total** | **$** | **38,906** | **$** | **441,790** | **$** | **480,696** |

**Note:**
This schedule presents the amounts of redeemed vouchers billed by taxi companies to IILA based on the actual vouchers redeemed by LIFE participants.

See accompanying independent auditor's report

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
**Supplementary Information**
**Schedule of Outstanding Payables to Taxi Companies**
**Years ended June 30, 2025**

| Taxi Companies | 0-30 Days | 31-60 Days | 61-90 Days | Total |
|---|---|---|---|---|
| Administrative Services Co-op. | $ - | $ - | $ - | $ - |
| AV Transportation Services | - | - | - | - |
| Bell Cab Company | - | - | - | - |
| Beverly Hills Cab Company | - | - | - | - |
| Independent Taxi Owner's Assoc. | - | - | - | - |
| L.A. City Cab, LLC dba City Cab | - | - | - | - |
| United Independent Taxi Drivers | - | - | - | - |
| **Total** | **$ -** | **$ -** | **$ -** | **$ -** |

See accompanying independent auditor's report

SIMPSON & SIMPSON
CERTIFIED PUBLIC ACCOUNTANTS

FOUNDING PARTNERS
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## Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To International Institute of Los Angeles and the
Los Angeles County Metropolitan Transportation Authority

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the **Low Income Fare is Easy (LIFE) Program (the Program) prepared by the International Institute of Los Angeles (IILA),** a not-for-profit organization, funded by the Los Angeles County Metropolitan Transportation Authority (Metro), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 30, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered IILA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of IILA's internal control. Accordingly, we do not express an opinion on the effectiveness of IILA's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Program's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Simpson & Simpson

Los Angeles, California
January 30, 2026

# *COMPLIANCE SECTION*

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## Independent Auditor's Report on Compliance and on Internal Control over Compliance Required by the Guidelines

To International Institute of Los Angeles and the
Los Angeles County Metropolitan Transportation Authority

### Report on Compliance

#### *Opinion*

We have audited the compliance of the **International Institute of Los Angeles (IILA)** with the Contract Nos. PS60564000B and PS121478000, and the Low Income Fare is Easy (LIFE) Operating Guidelines (collectively, the Guidelines) for the year ended June 30, 2025.

In our opinion, IILA complied, in all material respects, with the compliance requirements of the Guidelines for the year ended June 30, 2025.

#### *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 IILA 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 for Low Income Fare is Easy (LIFE) Program. Our audit does not provide a legal determination of the IILA's compliance with the compliance requirements referred to above.

***Responsibility of Management for Compliance***

Management is responsible for the IILA's 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 IILA's Low Income Fare is Easy (LIFE) 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 IILA's 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 IILA's compliance with the requirements of Low Income Fare is Easy (LIFE) 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 IILA's 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 IILA's 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 IILA's 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a 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 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 Auditors 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.

Simpson & Simpson

Los Angeles, California
January 30, 2026

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
**Schedule of Findings and Recommendations**
**Year ended June 30, 2025**

No findings were noted.

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
**Schedule of Prior Year Findings and Recommendations**
**Year ended June 30, 2024**

No findings were noted

# *EXIT CONFERENCE*

**International Institute of Los Angeles**
**Low Income Fare is Easy (LIFE) Program**
**Exit Conference**
**Year ended June 30, 2025**

An exit conference was held on January 30, 2026 with IILA representatives. Those in attendance were:

**Simpson & Simpson LLP representative:**
Mark Frishwasser, Audit Supervisor

**IILA representatives:**
Fritzie Liwanag-Cruz, Director of Accounting
Erika Lopez, Director of Supportive Services
Ronni Jackson, Director of Transportation Services

**Matters discussed:**
Results of the audit disclosed no issues of noncompliance with the Guidelines.

A copy of this report was forwarded to the following IILA representatives for their comments prior to the issuance of the final report:

Fritzie Liwanag-Cruz, Director of Accounting
Erika Lopez, Director of Supportive Services
Ronni Jackson, Director of Transportation Services