



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

**Schedules of EZ Transit Pass Passenger Boarding,  
Average Fare Used and EZ Transit Pass Program Reimbursements of  
Package A EZ Transit Pass Regional Program Participating Agencies**

*Year Ended June 30, 2023  
with Independent Auditor's Report*



**Package A EZ Transit Pass Regional Program Participating Agencies  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements  
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## 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 A EZ Transit Pass Regional Program Participating Agencies**

### Report on Compliance

#### *Opinion*

We have audited the compliance of the Antelope Valley Transit Authority (AVTA), City of Culver City (Culver City Municipal Bus Lines), City of Gardena (Gardena Municipal Bus Lines), City of Monterey Park (Monterey Park Spirit Bus), City of Montebello (Montebello Bus Lines), City of Santa Monica (Santa Monica's Big Blue Bus) and the County of Los Angeles Department of Public Works (Package A 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 referred to as Guidelines) for the year ended June 30, 2023.

In our opinion, Antelope Valley Transit Authority, City of Culver City, City of Gardena, City of Monterey Park, City of Montebello, City of Santa Monica and the County of Los Angeles Department of Public Works included in the Package A EZ Transit Pass Regional Program Participating Agencies complied, in all material respects, with the compliance requirements of the Guidelines for the year ended June 30, 2023.

#### *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***

Management of each Participating Agencies is responsible for the respective agency'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 agreements applicable to the Los Angeles County EZ Transit Pass Regional Program Participating Agencies.

### ***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 Guidelines 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 a 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 the 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.

## **Report on Schedules of EZ Transit Pass Passenger Boarding, Average Fare Used and EZ Transit Pass Program Reimbursements**

Our audit was conducted for the purpose of forming an opinion on the compliance of the Package A EZ Transit Pass Regional Program Participating Agencies with the Guidelines for the year ended June 30, 2023. The Schedules of EZ Transit Pass Passenger Boarding, Average Fare Used, and EZ Transit Pass Program Reimbursements (Schedules) are presented for purposes of additional analysis as required by the Guidelines.



The Schedules are the responsibility of management. Such information has been subjected to the auditing procedures applied to the audit of compliance with the Guidelines, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and compliance records, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedules present fairly the Package A EZ Transit Pass Regional Program Participating Agencies' Passenger Boarding, Average Fare Used, and EZ Transit Pass Program Reimbursements, in all material respects for the year ended June 30, 2023, in conformity with the Guidelines.

*Vasquez & Company LLP*

**Glendale, California  
November 8, 2023**

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – Antelope Valley Transit Authority  
(AVTA)  
Year ended June 30, 2023**

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	<u>Reported</u>	<u>Audited</u>	<u>Over (Under) Reported</u>
Passenger Boardings [a]			
EZ Transit Pass *	<u>11,298</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed [b]			
EZ Transit Pass	\$ <u>2.58</u>	\$ <u>2.98</u>	\$ <u>(0.40)</u>
EZ Transit Pass Reimbursement [a x b]			
EZ Transit Pass	\$ <u>29,149</u>	\$ <u>33,668</u>	\$ <u>(4,519)</u>

\* Passenger boardings were confirmed and provided by Metro TAP department.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – City of Culver City  
(Culver City Municipal Bus Lines)  
Year ended June 30, 2023**

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		<u>Reported</u>	<u>Audited</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>56,795</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.73</u>	\$ <u>0.73</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b]			
EZ Transit Pass		\$ <u>41,460</u>	\$ <u>41,460</u>	\$ <u>-</u>

\* Passenger boardings were confirmed and provided by Metro TAP department.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – City of Gardena  
(Gardena Municipal Bus Lines)  
Year ended June 30, 2023**

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	<u>Reported</u>	<u>Audited</u>	<u>Over (Under) Reported</u>
Passenger Boardings [a]			
EZ Transit Pass *	<u>18,674</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed [b]			
EZ Transit Pass	\$ <u>0.83</u>	\$ <u>0.78</u>	\$ <u>0.05</u>
EZ Transit Pass Reimbursement [a x b]			
EZ Transit Pass	\$ <u><u>15,499</u></u>	\$ <u><u>14,566</u></u>	\$ <u><u>933</u></u>

\* Passenger boardings were confirmed and provided by Metro TAP department.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – City of Monterey Park  
(Monterey Park Spirit Bus)  
Year ended June 30, 2023**

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	<u>Reported</u>	<u>Audited</u>	<u>Over (Under) Reported</u>
Passenger Boardings [a]			
EZ Transit Pass *	<u>41</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed [b]			
EZ Transit Pass	\$ <u>0.14</u>	\$ <u>0.16</u>	\$ <u>(0.02)</u>
EZ Transit Pass Reimbursement [a x b]			
EZ Transit Pass	\$ <u><u>6</u></u>	\$ <u><u>7</u></u>	\$ <u><u>(1)</u></u>

\* Passenger boardings were confirmed and provided by Metro TAP department.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – City of Montebello  
(Montebello Bus Lines)  
Year ended June 30, 2023**

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	<u>Reported</u>	<u>Audited</u>	<u>Over (Under) Reported</u>
Passenger Boardings [a]			
EZ Transit Pass *	<u>47,697</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed [b]			
EZ Transit Pass	\$ <u>0.79</u>	\$ <u>0.81</u>	\$ <u>(0.02)</u>
EZ Transit Pass Reimbursement [a x b]			
EZ Transit Pass	\$ <u><u>37,681</u></u>	\$ <u><u>38,635</u></u>	\$ <u><u>(954)</u></u>

\* Passenger boardings were confirmed and provided by Metro TAP department.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – City of Santa Monica  
(Santa Monica’s Big Blue Bus)  
Year ended June 30, 2023**

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		<u>Reported</u>	<u>Audited</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>166,894</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>1.12</u>	\$ <u>1.01</u>	\$ <u>0.11</u>
EZ Transit Pass Reimbursement	[a x b]			
EZ Transit Pass		\$ <u><u>186,921</u></u>	\$ <u><u>168,563</u></u>	\$ <u><u>18,358</u></u>

\* Passenger boardings were confirmed and provided by Metro TAP department.

**EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boarding, Average Fare Used  
and EZ Transit Pass Program Reimbursements – County of Los Angeles  
Department of Public Works  
Year ended June 30, 2023**

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	<u>Reported</u>	<u>Audited</u>	<u>Over (Under) Reported</u>
Passenger Boardings [a]			
EZ Transit Pass *	<u>329</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed [b]			
EZ Transit Pass	\$ <u>0.23</u>	\$ <u>0.20</u>	\$ <u>0.03</u>
EZ Transit Pass Reimbursement [a x b]			
EZ Transit Pass	\$ <u><u>76</u></u>	\$ <u><u>66</u></u>	\$ <u><u>10</u></u>

\* Passenger boardings were confirmed and provided by Metro TAP department.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**EZ Transit Pass Regional Program  
Schedule of Findings and Questioned Costs  
Year ended June 30, 2023**

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There were no findings and questioned costs.



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