



Metro[®]

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

**Year ended June 30, 2021
With Independent Auditor’s Report on Compliance**



Simpson & Simpson, LLP
Certified Public Accountant

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

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FINANCIAL SECTION



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Independent Auditor's Report On Compliance

To the Los Angeles County
Metropolitan Transportation Authority

Report on Compliance

We have audited the compliance 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, Santa Clarita Transit, and 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, 2021.

Management's Responsibility

Management of each Participating Agencies is responsible for the respective Participants' compliance with the Guidelines.

Auditor's Responsibility

Our responsibility is to express an opinion on the Participating Agencies' compliance based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, and the Los Angeles County EZ Transit Pass Regional Program Guidelines for Participating Agencies. Those standards and the Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the EZ Transit Pass Regional Program occurred. An audit includes examining, on a test basis, evidence about the Participating Agencies' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the Guidelines. However, our audit does not provide a legal determination of the Participating Agencies' compliance with the Guidelines.



Opinion

In our opinion, the Package B 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, 2021.

Report on Internal Control Over Compliance

Management of the respective Package B EZ Transit Pass Regional Program Participating Agencies is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the respective Participating Agencies' internal control over compliance to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the respective Participating Agencies' 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 on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with the requirements, such that there is a reasonable possibility that material noncompliance 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 requirements 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 12, 2022

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, 2021

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>4</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.91</u>	\$ <u>-</u>	\$ <u>0.91</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>4</u>	\$ <u>-</u>	\$ <u>4</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	\$ <u><u>4</u></u>	\$ <u><u>-</u></u>	\$ <u><u>4</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 FY2021, Metro and the Participating Agency (the Agency) had temporarily suspended front door boarding in response to the pandemic and allowed riders to only board transit buses using the rear door to limit non-essential interactions. Consequently, the Agency had not collected fares. As such, the Total EZ Transit Pass reimbursement was over-reported/billed, which caused the Agency not to prepare a fare reconciliation that determines the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

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, 2021

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

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 FY2021, Metro and the Participating Agency (the Agency) had temporarily suspended front door boarding in response to the pandemic and allowed riders to only board transit buses using the rear door to limit non-essential interactions. Consequently, the Agency had not collected fares.

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, 2021

		Reported Amount	Audited Amount	Over (Under) Reported
Passenger Boardings	[a]			
EZ Transit Pass *		36,806	N/A	-
Metrolink EZ Pass		12,470	12,470	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 1.73	\$ 1.48	\$ 0.25
Metrolink EZ Pass		\$ 1.30	\$ 1.40	\$ (0.10)
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 63,675	\$ 54,473	\$ 9,202
Metrolink EZ Pass		16,211	17,458	(1,247)
Less: EZ Transit Pass Sales Revenue	[d]	(32,328)	(32,328)	-
Total EZ Transit Pass Reimbursement **	[c-d]	\$ 47,558	\$ 39,603	\$ 7,955

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-reported/billed EZ Transit Pass reimbursement was 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.

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, 2021

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		1	N/A	-
Metrolink EZ Pass	Routes 1 to 7	-	-	-
	Routes 11 to 12	-	-	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 0.64	\$ -	\$ 0.64
Metrolink EZ Pass	Routes 1 to 7	\$ -	\$ -	\$ -
	Routes 11 to 12	\$ -	\$ -	\$ -
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 0.64	\$ -	\$ 0.64
Metrolink EZ Pass	Routes 1 to 7	-	-	-
	Routes 11 to 12	-	-	-
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ 0.64</u>	<u>\$ -</u>	<u>\$ 0.64</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 FY2021, Metro and the Participating Agency (the Agency) had temporarily suspended front door boarding in response to the pandemic and allowed riders to only board transit buses using the rear door to limit non-essential interactions. Consequently, the Agency had not collected fares. As such, the Total EZ Transit Pass reimbursement was over-reported/billed, which caused the Agency not to prepare a fare reconciliation that determines the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

LONG BEACH 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, 2021

		<u>Reported</u> <u>Amount</u>	<u>Audited</u> <u>Amount</u>	<u>Over (Under)</u> <u>Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>182</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.98</u>	\$ <u>0.96</u>	\$ <u>0.02</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>178</u>	\$ <u>175</u>	\$ <u>3</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>(33,666)</u>	<u>(33,666)</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ (33,488)</u>	<u>\$ (33,491)</u>	<u>\$ 3</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 FY2021, Metro and the Participating Agency (the Agency) had temporarily suspended front door boarding in response to the pandemic and allowed riders to only board transit buses using the rear door to limit non-essential interactions. Consequently, the Agency had not collected fares. As such, the Total EZ Transit Pass reimbursement was over-reported/billed, which caused the Agency not to prepare a fare reconciliation that determines 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, 2021

			<u>Reported</u> <u>Amount</u>	<u>Audited</u> <u>Amount</u>	<u>Over (Under)</u> <u>Reported</u>
<u>Zone 0</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	<u>347</u>	<u>N/A</u>	<u>-</u>
		Senior	<u>52</u>	<u>N/A</u>	<u>-</u>
		Annual	<u>11</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ <u>1.50</u>	\$ <u>1.50</u>	\$ <u>-</u>
		Senior	\$ <u>0.75</u>	\$ <u>0.75</u>	\$ <u>-</u>
		Annual	\$ <u>1.50</u>	\$ <u>1.50</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ <u>520</u>	\$ <u>520</u>	\$ <u>-</u>
		Senior	<u>39</u>	<u>39</u>	<u>-</u>
		Annual	<u>17</u>	<u>17</u>	<u>-</u>
		Total EZ Pass: Zone 0	\$ <u>576</u>	\$ <u>576</u>	\$ <u>-</u>
<u>Zone 1</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	<u>4,256</u>	<u>N/A</u>	<u>-</u>
		Senior	<u>1,014</u>	<u>N/A</u>	<u>-</u>
		Annual	<u>88</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ <u>2.50</u>	\$ <u>2.50</u>	\$ <u>-</u>
		Senior	\$ <u>1.25</u>	\$ <u>1.25</u>	\$ <u>-</u>
		Annual	\$ <u>2.50</u>	\$ <u>2.50</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ <u>10,640</u>	\$ <u>10,640</u>	\$ <u>-</u>
		Senior	<u>1,267</u>	<u>1,267</u>	<u>-</u>
		Annual	<u>220</u>	<u>220</u>	<u>-</u>
		Total EZ Pass: Zone 1	\$ <u>12,127</u>	\$ <u>12,127</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 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, 2021

(Continued)

			Reported Amount	Audited Amount	Over (Under) Reported
<u>Zone 2</u>					
Passenger Boardings	[a]				
EZ Transit Pass *					
Regular		174	N/A	-	
Senior		287	N/A	-	
Annual		-	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		\$ 522	\$ 522	\$ -	
Senior		431	431	-	
Annual		-	-	-	
Total EZ Pass: Zone 2		\$ 953	\$ 953	\$ -	
<u>Zone 3</u>					
Passenger Boardings	[a]				
EZ Transit Pass *					
Regular		86	N/A	-	
Senior		889	N/A	-	
Annual		12	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		\$ 323	\$ 323	\$ -	
Senior		1,645	1,645	-	
Annual		45	45	-	
Total EZ Pass: Zone 3		\$ 2,013	\$ 2,013	\$ -	

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 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, 2021

(Continued)

			<u>Reported</u>	<u>Audited</u>	<u>Over (Under)</u>
			<u>Amount</u>	<u>Amount</u>	<u>Reported</u>
<u>Zone 4</u>					
Passenger Boardings	[a]				
EZ Transit Pass *					
Regular		399	N/A	-	
Senior		543	N/A	-	
Annual		-	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		\$ 1,696	\$ 1,696	\$ -	
Senior		1,140	1,140	-	
Annual		-	-	-	
Total EZ Pass: Zone 4		\$ 2,836	\$ 2,836	\$ -	
<u>Zone 5</u>					
Passenger Boardings	[a]				
EZ Transit Pass *					
Regular		64	N/A	-	
Senior		-	N/A	-	
Annual		6	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		\$ 272	\$ 272	\$ -	
Senior		-	-	-	
Annual		26	26	-	
Total EZ Pass: Zone 5		\$ 298	\$ 298	\$ -	

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 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, 2021

(Continued)

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 9</u>					
Passenger Boardings	[a]				
EZ Transit Pass *	Regular		<u>19</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass	Regular	\$	<u>4.25</u>	\$ <u>4.25</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass	Regular	\$	<u>81</u>	\$ <u>81</u>	\$ <u>-</u>
Total EZ Pass: Zone 9		\$	<u>81</u>	\$ <u>81</u>	\$ <u>-</u>
<u>Zone 10</u>					
Passenger Boardings	[a]				
EZ Transit Pass *	Annual		<u>6</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass	Annual	\$	<u>4.25</u>	\$ <u>4.25</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass	Annual	\$	<u>26</u>	\$ <u>26</u>	\$ <u>-</u>
Total EZ Pass: Zone 10		\$	<u>26</u>	\$ <u>26</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 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, 2021

(Continued)

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 11</u>					
Passenger Boardings	[a]				
EZ Transit Pass *		Senior	<u>3</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass		Senior	\$ <u>2.10</u>	\$ <u>2.10</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Senior	\$ <u>6</u>	\$ <u>6</u>	\$ <u>-</u>
Total EZ Pass: Zone 11			\$ <u>6</u>	\$ <u>6</u>	\$ <u>-</u>

EZ Pass/Replace

Passenger Boardings	[a]				
EZ Transit Pass *		Regular	<u>3</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ <u>0.50</u>	\$ <u>0.50</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ <u>2</u>	\$ <u>2</u>	\$ <u>-</u>
Total EZ Pass: EZ Pass/Replace			\$ <u>2</u>	\$ <u>2</u>	\$ <u>-</u>

Grand Total Summary

EZ Transit Pass Reimbursement All Fare Products		\$	<u>18,916</u>	\$	<u>18,916</u>	\$	<u>-</u>
Less: EZ Transit Pass Sales Revenue	[d]		<u>(1,186)</u>		<u>(1,186)</u>		<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]	\$	<u>17,730</u>	\$	<u>17,730</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 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, 2021

(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 *	Regular		<u>4,819</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass	Regular	\$	<u>0.38</u>	\$ <u>0.50</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass	Regular	\$	<u>1,831</u>	\$ <u>1,831</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>1,831</u></u>	\$ <u><u>1,831</u></u>	\$ <u><u>-</u></u>
 <u>LADOT Community Express - Metrolink Pass</u>					
Passenger Boardings	[a]				
EZ Transit Pass *	Regular		<u>3,217</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]				
EZ Transit Pass	Regular	\$	<u>2.30</u>	\$ <u>2.30</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass	Regular	\$	<u>7,399</u>	\$ <u>7,399</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>7,399</u></u>	\$ <u><u>7,399</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, 2021

		Reported Amount	Audited Amount	Over (Under) Reported
Passenger Boardings	[a]			
EZ Transit Pass *		7,448	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 8.05	\$ 8.02	\$ 0.03
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 59,956	\$ 59,733	\$ 223
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement **	[c-d]	\$ 59,956	\$ 59,733	\$ 223

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-reported/billed EZ Transit Pass reimbursement was 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.

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, 2021

		Reported Amount	Audited Amount	Over (Under) Reported
Passenger Boardings	[a]			
EZ Transit Pass *		5	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 0.92	\$ -	\$ 0.92
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 5	\$ -	\$ 5
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement **	[c-d]	\$ 5	\$ -	\$ 5

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 FY2021, Metro and the Participating Agency (the Agency) had temporarily suspended front door boarding in response to the pandemic and allowed riders to only board transit buses using the rear door to limit non-essential interactions. Consequently, the Agency had not collected fares. As such, the Total EZ Transit Pass reimbursement was over-reported/billed, which caused the Agency not to prepare a fare reconciliation that determines 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
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, 2021

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>54</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>1.75</u>	\$ <u>-</u>	\$ <u>1.75</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>95</u>	\$ <u>-</u>	\$ <u>95</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u><u>95</u></u>	<u><u>-</u></u>	<u><u>95</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 FY2021, Metro and the Participating Agency (the Agency) had temporarily suspended front door boarding in response to the pandemic and allowed riders to only board transit buses using the rear door to limit non-essential interactions. Consequently, the Agency had not collected fares. As such, the Total EZ Transit Pass reimbursement was over-reported/billed, which caused the Agency not to prepare a fare reconciliation that determines the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

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, 2021

		Reported Amount	Audited Amount	Over (Under) Reported
Passenger Boardings	[a]			
EZ Transit Pass *		1,065	N/A	-
Metrolink EZ Pass		49	49	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 0.59	\$ 0.23	\$ 0.36
Metrolink EZ Pass		\$ 0.51	\$ 0.23	\$ -
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 628	\$ 245	\$ 383
Metrolink EZ Pass		25	11	14
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement **	[c-d]	\$ 653	\$ 256	\$ 397

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-reported/billed EZ Transit Pass reimbursement was 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.

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, 2021

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 0</u>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Local		<u>8</u>	<u>N/A</u>	<u>-</u>
Senior				
Local		<u>129</u>	<u>N/A</u>	<u>-</u>
Commuter		<u>2</u>	<u>N/A</u>	<u>-</u>
Annual				
Commuter		<u>3</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Local		\$ <u>1.01</u>	\$ <u>0.72</u>	\$ <u>0.29</u>
Senior				
Local		\$ <u>1.01</u>	\$ <u>0.72</u>	\$ <u>0.29</u>
Commuter		\$ <u>2.96</u>	\$ <u>2.98</u>	\$ <u>(0.02)</u>
Annual				
Local		\$ <u>1.01</u>	\$ <u>0.72</u>	\$ <u>0.29</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass				
Regular				
Local		\$ <u>8</u>	\$ <u>6</u>	\$ <u>2</u>
Senior				
Local		<u>130</u>	<u>93</u>	<u>37</u>
Commuter		<u>6</u>	<u>6</u>	<u>-</u>
Annual				
Local		<u>3</u>	<u>2</u>	<u>1</u>
Total EZ Pass: Zone 0		\$ <u>147</u>	\$ <u>107</u>	\$ <u>40</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".

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, 2021
(Continued)

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 3</u>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Commuter		61	N/A	-
Senior				
Local		17	N/A	-
Commuter		531	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Commuter		\$ 2.96	\$ 2.98	\$ (0.02)
Senior				
Local		\$ 1.01	\$ 0.72	\$ 0.29
Commuter		\$ 2.96	\$ 2.98	\$ (0.02)
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass				
Regular				
Commuter		\$ 181	\$ 182	\$ (1)
Senior				
Local		17	12	5
Commuter		1,572	1,582	(10)
Total EZ Pass: Zone 3		\$ 1,770	\$ 1,776	\$ (6)

Note(s):

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

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, 2021
(Continued)

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 4</u>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Commuter		<u>2</u>	<u>N/A</u>	<u>-</u>
Senior				
Commuter		<u>50</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Commuter		\$ <u>2.96</u>	\$ <u>2.98</u>	\$ <u>(0.02)</u>
Senior				
Commuter		\$ <u>2.96</u>	\$ <u>2.98</u>	\$ <u>(0.02)</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass				
Regular				
Commuter		\$ <u>6</u>	\$ <u>6</u>	\$ <u>-</u>
Senior				
Commuter		<u>149</u>	<u>149</u>	<u>-</u>
Total EZ Pass: Zone 4		\$ <u>155</u>	\$ <u>155</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".

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, 2021
(Continued)

		Reported Amount	Audited Amount	Over (Under) Reported
<u>Zone 5</u>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Local		23	N/A	-
Commuter		239	N/A	-
Senior				
Local		173	N/A	-
Commuter		168	N/A	-
Annual				
Local		173	N/A	-
Commuter		68	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Local		\$ 1.01	\$ 0.72	\$ 0.29
Commuter		\$ 2.96	\$ 2.98	\$ (0.02)
Senior				
Local		\$ 1.01	\$ 0.72	\$ 0.29
Commuter		\$ 2.96	\$ 2.98	\$ (0.02)
Annual				
Local		\$ 1.01	\$ 0.72	\$ 0.29
Commuter		\$ 2.96	\$ 2.98	\$ (0.02)
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass				
Regular				
Local		\$ 23	\$ 16	\$ 7
Commuter		707	712	(5)
Senior				
Local		175	125	50
Commuter		497	501	(4)
Annual				
Local		175	125	50
Commuter		201	202	(1)
Total EZ Pass: Zone 5		\$ 1,778	\$ 1,681	\$ 97

Note(s):

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

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, 2021
(Continued)

		Reported Amount	Audited Amount	Over (Under) Reported
<u>Zone 10</u>				
Passenger Boardings	[a]			
EZ Transit Pass *	Annual			
	Local	76	N/A	-
	Commuter	19	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass	Annual			
	Local	\$ 1.01	\$ 0.72	0.29
	Commuter	\$ 2.96	\$ 2.98	\$ (0.02)
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass	Annual			
	Local	\$ 77	\$ 55	\$ 22
	Commuter	56	56	-
	Total EZ Pass: Zone 10**	\$ 133	\$ 111	\$ 22

Note(s):

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

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, 2021
(Continued)

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Zone 11</u>				
Passenger Boardings	[a]			
EZ Transit Pass *	Senior			
	Commuter	<u>6</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass	Senior			
	Commuter	\$ <u>2.96</u>	\$ <u>2.98</u>	\$ <u>(0.02)</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass	Senior			
	Commuter	\$ <u>18</u>	\$ <u>18</u>	\$ <u>-</u>
	Total EZ Pass: Zone 11	\$ <u>18</u>	\$ <u>18</u>	\$ <u>-</u>

Grand Total Summary

EZ Transit Pass Reimbursement All Fare Products		\$ <u>4,001</u>	\$ <u>3,847</u>	\$ <u>154</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>(556)</u>	<u>(556)</u>	<u>-</u>
Total EZ Transit Pass Reimbursement* [c-d]		\$ <u>3,445</u>	\$ <u>3,291</u>	\$ <u>154</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-reported/billed EZ Transit Pass reimbursement was 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.

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, 2021
(Continued)

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<u>Metrolink Pass</u>				
Passenger Boardings	[a]			
EZ Transit Pass *		7,514	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 1.01	\$ 0.72	\$ 0.29
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 7,589	\$ 5,410	\$ 2,179
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement* [c-d]		\$ 7,589	\$ 5,410	\$ 2,179

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-reported/billed EZ Transit Pass reimbursement was 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.

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, 2021

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>2</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.78</u>	\$ <u>-</u>	\$ <u>0.78</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>2</u>	\$ <u>-</u>	\$ <u>2</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	\$ <u><u>2</u></u>	\$ <u><u>-</u></u>	\$ <u><u>2</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 FY2021, Metro and the Participating Agency (the Agency) had temporarily suspended front door boarding in response to the pandemic and allowed riders to only board transit buses using the rear door to limit non-essential interactions. Consequently, the Agency had not collected fares. As such, the Total EZ Transit Pass reimbursement was over-reported/billed, which caused the Agency not to prepare a fare reconciliation that determines 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, 2021**

No findings were noted.