

GENERAL INFORMATION

REPORTID: 660796 VERSION:1

1. Fiscal Period End Date 6/30/2015	2. Type of Circular A-133 Audit Single Audit
3. Audit Period Covered Annual	If Audit Period Other, Number of months
4. Auditee Identification Numbers a. Auditee Employer Identification Number (EIN) 23-7119049	d. Auditee Data Universal Numbering System (DUNS) Number 15-394-7940
b. Are multiple EINS covered in this report? No If Yes, the additional EINS are listed on Additional EINS	e. Are multiple DUNS covered in this report? No If Yes, the additional DUNS are listed on Additional DUNS
5. AUDITEE INFORMATION	6. PRIMARY AUDITOR INFORMATION
a. Auditee Name ORANGE COUNTY TRANSPORTATION AUTHORITY	a. Audit Firm / Organization Name VAVRINEK, TRINE, DAY & CO., LLP
b. Auditee Address (Number and street) 550 S. MAIN STREET	b. Audit Firm / Organization EIN 95-2648289
Auditee City ORANGE	c. Audit Firm / Organization Address (Number and street) 25231 PASEO DE ALICIA, # 100
Auditee State CA	Auditor Firm/Organization City LAGUNA HILLS
Auditee ZIP Code 92863-1584	Auditor Firm/Organization State CA
c. Auditee Contact Name ANDREW OFTELIE	Auditor Firm/Organization ZIP Code 92653
Auditee Contact Title EXEC. DIR., FINANCE & ADMINISTRATION	d. Primary Auditor Name AHMAD GHARAIBEH
d. Auditee Contact Telephone (714)560-5649	Primary Auditor Title PARTNER
e. Auditee Contact Fax (714)560-5793	e. Primary Auditor Contact Telephone (949)768-0833
f. Auditee Contact E-mail AOFTELIE@OCTA.NET	f. Primary Auditor Contact Fax (949)768-8404
	g. Primary Auditor Contact E-mail AGHARAIBEH@VTDCPA.COM
	7. Was a secondary auditor used? No
	8. If Yes, the additional auditors are listed on Secondary Auditors

FINANCIAL STATEMENTS SUMMARY

1.Type of audit report

Unmodified

2. Is a 'going concern' emphasis-of-matter paragraph included in the audit report?

No

3.Is a significant deficiency disclosed?

No

4.Is a material weakness disclosed?

No

5.Is a material noncompliance disclosed?

No**FEDERAL PROGRAMS SUMMARY**

1.Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide)

No

2.What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))

\$3,000,000

3.Did the auditee qualify as a low-risk auditee? (§ .530)

Yes

4.Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b))

Yes5.Indicate which Federal agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding.**20 - Department of Transportation**

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

Federal Agency Prefix 1	Extension 2	Federal Program Name	Amount Expended	R&D	Loan/Loan Guarantee	ARRA 3	Direct Award	Major Program (MP)	If yes (MP), type of audit report 4	Number of Audit Findings
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$33,959	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$929,357	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$199,941	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$490,000	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$85,025	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$77,590	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$952	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$1,546,333	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$681,821	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$648,371	N	N	N	Y	Y	Unmodified	0
20	500	FEDERAL TRANSIT CAPITAL INVESTMENTS GRANT	\$312,537	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$71,257	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$1,056,120	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$584,474	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$2,856,810	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$3,966	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$397,871	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$2,215,722	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$1,138,580	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$556,715	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$952,853	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$11,501,732	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$46,616,008	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$8,998,585	N	N	N	Y	Y	Unmodified	0
20	507	FEDERAL TRANSIT CAPITAL FORMULA GRANTS	\$871,200	N	N	N	Y	Y	Unmodified	0
20	525	STATE OF GOOD REPAIR GRANTS	\$400,000	N	N	N	Y	Y	Unmodified	0
20	526	BUS AND BUS FACILITIES FORMULA PROGRAM	\$1,523,015	N	N	N	Y	Y	Unmodified	0
20	526	BUS AND BUS FACILITIES FORMULA PROGRAM	\$10,697,894	N	N	N	Y	Y	Unmodified	0
20	516	JOB ACCESS REVERSE COMMUTE	\$1,217,517	N	N	N	Y	N		0
20	521	NEW FREEDOM PROGRAM	\$366,921	N	N	N	Y	N		0

20	205	TUSTIN ROSE RSTP	\$2,714,344	N	N	N	N	Y	Unmodified	0
20	205	SAND CANYON GRADE SEPARATION RSTP	\$1,376,928	N	N	N	N	Y	Unmodified	0
20	205	I-5 AVERY PARKWAY TO ALICIA	\$249,977	N	N	N	N	Y	Unmodified	0
20	205	I-5 FROM NORTH I405 TO SR55	\$1,541,200	N	N	N	N	Y	Unmodified	0
20	205	SR-91, SR-57 TO SR-55	\$244,539	N	N	N	N	Y	Unmodified	0
20	205	I-5 WIDENING FROM OSO CREEK TO ALICIA PKWY	\$2,161,829	N	N	N	N	Y	Unmodified	0
20	205	I-5 WIDENING FROM SR-76 TO OSO PKWY, SEG. 1	\$1,007,789	N	N	N	N	Y	Unmodified	0
20	205	I-5 WIDENING FROM ALICIA PKWY TO EL TORO R	\$188,884	N	N	N	N	Y	Unmodified	0
20	205	I-405, I-5 TO SR-55	\$731,602	N	N	N	N	Y	Unmodified	0
20	205	SR 22 FROM I-405 TO SR 55	\$40,858	N	N	N	N	Y	Unmodified	0
20	205	BEACH BLVD @ I-405 INTERCHANGE	\$110,678	N	N	N	N	Y	Unmodified	0
20	205	I-405 ONLY	\$2,012,243	N	N	N	N	Y	Unmodified	0
20	205	KRAEMER GRADE SEP	\$1,512,992	N	N	N	N	Y	Unmodified	0
20	205	ORANGETHORPE GRADE SEP	\$7,909,960	N	N	N	N	Y	Unmodified	0
20	205	LAKEVIEW GRADE SEP	\$2,353,613	N	N	N	N	Y	Unmodified	0
20	205	I-5 FROM AVE PICO TO SOUTH OF VISTA HERMOS	\$2,212,394	N	N	N	N	Y	Unmodified	0
20	205	I-5 FROM VISTA HERMOSA TO PCH	\$10,189	N	N	N	N	Y	Unmodified	0
20	205	I-5 FROM PCH TO SAN JUAN CREEK ROAD	\$196,479	N	N	N	N	Y	Unmodified	0
20	UNK	PCH CORRIDOR STUDY	\$288,049	N	N	N	N	N		0
97	072	NATIONAL EXPLOSIVES DETECTION CANINE TEAM	\$220,914	N	N	N	Y	N		0
97	075	SECURITY & EMERGENCY MGMT TRAINING (2014	\$11,834	N	N	N	N	N		0
		Total Federal Awards Expended:	\$124,130,421							

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Form SF-SAC Single Audit Data Collection Form								REPORTID: 660796 VERSION:1		
PART I, Item 8, SECONDARY AUDITORS' CONTACT INFORMATION										
Auditor Firm Name (a)	Auditor EIN (b)	Auditor Address (c)	City (d)	State (e)	ZIP Code (f)	Contact Name (g)	Contact Title (h)	Contact Phone (i)	Contact Fax (j)	Contact E-mail (k)

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CERTIFICATIONS

Auditee Certification Statement	Auditor Statement
<p>This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and (3) the information included in Parts I, II, and III of this data collection form is accurate and complete. I declare that the foregoing is true and correct.</p>	<p>The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. Except for Part III, Items 4, 5, 6a-6h, and, when audit findings are reported, 7a-7c, the information included in Parts II and III of this form was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.</p>
Auditee Certification	Auditor Statement
ELECTRONICALLY CERTIFIED: 12/30/2015	ELECTRONICALLY CERTIFIED: 1/3/2016
Name of certifying official	
ANDREW OFTELIE	
Title of certifying official	
EXECUTIVE DIRECTOR, FINANCE AND ADMINISTRATION	

¹ **The letters entered in the 'Type(s) of Compliance Requirements' field apply to audit findings (i.e., noncompliance, significant deficiency (including questioned costs, fraud, and other items reported under §_510(a)) reported for each Federal program:**

- A. Activities Allowed or Unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis-Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None (2008 through 2012 Only)
- P. Other