

**ORANGE COUNTY  
TRANSPORTATION AUTHORITY**

Single Audit Report on  
Federal Awards

Year Ended June 30, 2014

# ORANGE COUNTY TRANSPORTATION AUTHORITY

## Single Audit Report on Federal Awards

Year Ended June 30, 2014

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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, THE TRANSPORTATION DEVELOPMENT ACT, CALIFORNIA  
GOVERNMENT CODE §8879.50, AND STATE SENATE BILL 88 (2007)**

Board of Directors  
Orange County Transportation Authority  
Orange, California

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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Orange County Transportation Authority (OCTA), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise OCTA's basic financial statements, and have issued our report thereon dated October 30, 2014. Our report included an emphasis of matter regarding OCTA's adoption of Governmental Accounting Standards Board (GASB) Statement No. 67 – *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, effective July 1, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered OCTA'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of OCTA's internal control. Accordingly, we do not express an opinion on the effectiveness of OCTA'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 consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether OCTA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including the applicable provisions of Section 6667 of Title 21 of the California Code of Regulations, California Government Code §8879.50 and California State Senate Bill 88 (2007), et seq., 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*, Section 6667 of Title 21 of the California Code of Regulations, California Government Code §8879.50 and California State Senate Bill 88 (2007), et seq.

## **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.

*Vavrinek, Trine, Day & Co. LLP*

Laguna Hills, California  
October 30, 2014



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Board of Directors  
Orange County Transportation Authority  
Orange, California

**Report on Compliance for Each Major Federal Program**

We have audited OCTA's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of OCTA's major federal programs for the year ended June 30, 2014. OCTA's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management’s Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on compliance for each of OCTA's major federal programs based on our audit of the types of compliance requirements referred to above. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 a major federal program occurred. An audit includes examining, on a test basis, evidence about OCTA's 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 for each major federal program. However, our audit does not provide a legal determination of OCTA's compliance.

***Opinion on Each Major Federal Program***

In our opinion, OCTA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-001. Our opinion on each major federal program is not modified with respect to these matters.

OCTA's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. OCTA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control over Compliance**

Management of OCTA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered OCTA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 OCTA's 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 a type of compliance requirement of a federal program 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 a type of compliance requirement of a federal program 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 a type of compliance requirement of a federal program 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 might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-001, that we consider to be significant deficiencies.

OCTA's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. OCTA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of OCTA as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise OCTA's basic financial statements. We issued our report thereon dated October 30, 2014, which contained unmodified opinions on those financial statements. Our report included an emphasis of matter regarding OCTA's adoption of Governmental Accounting Standards Board (GASB) Statement No. 67 – *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*, effective July 1, 2013. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Vavrinek, Trine, Day & Co. LLP

Laguna Hills, California  
December 30, 2014

**ORANGE COUNTY TRANSPORTATION AUTHORITY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014**

<b>Federal Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Grant Identification Number</b>	<b>Federal Expenditures</b>	<b>Amount Provided to Subrecipients</b>
<b><u>U.S. Department of Transportation</u></b>				
Direct grants:				
Federal Transit Cluster:				
Federal Transit Capital Investments Grants	20.500	CA-03-0754	\$ 42,698	\$ -
Federal Transit Capital Investments Grants	20.500	CA-04-0122	187,687	-
Federal Transit Capital Investments Grants	20.500	CA-04-0178	3,756,025	3,756,025
Federal Transit Capital Investments Grants	20.500	CA-04-0180	169,917	-
Federal Transit Capital Investments Grants	20.500	CA-04-0181	98,024	-
Federal Transit Capital Investments Grants	20.500	CA-04-0224	6,700,427	6,436,526
Federal Transit Capital Investments Grants	20.500	CA-04-0251	(44,986)	-
Federal Transit Capital Investments Grants	20.500	CA-04-0262	1,604,800	-
Federal Transit Capital Investments Grants	20.500	CA-05-0275	12,319,041	12,319,041
Federal Transit Capital Investments Grants	20.500	CA-55-0003	81,599	-
Total Federal Transit Capital Investments Grants			<u>24,915,232</u>	<u>22,511,592</u>
Federal Transit Capital Formula Grants	20.507	CA-90-Y697	459,536	-
Federal Transit Capital Formula Grants	20.507	CA-90-Y782	5,509,724	280,259
Federal Transit Capital Formula Grants	20.507	CA-90-Y860	6,593,966	2,868,982
Federal Transit Capital Formula Grants	20.507	CA-90-Y942	11,598,330	800,000
Federal Transit Capital Formula Grants	20.507	CA-90-Z027	25,660,171	-
Federal Transit Capital Formula Grants	20.507	CA-95-X180	177,843	177,843
Federal Transit Capital Formula Grants	20.507	CA-95-X195	694,372	-
Federal Transit Capital Formula Grants	20.507	CA-95-X210	1,813,295	-
Federal Transit Capital Formula Grants	20.507	CA-95-X213	1,544,496	-
Federal Transit Capital Formula Grants	20.507	CA-95-X222	10,493,285	10,493,285
Federal Transit Capital Formula Grants	20.507	CA-95-X231	17,000,000	-
Federal Transit Capital Formula Grants	20.507	CA-95-X242	162,907	-
Federal Transit Capital Formula Grants	20.507	CA-95-X254	833,604	492,409
Federal Transit Capital Formula Grants	20.507	CA-95-X262	10,697,771	10,697,771
Federal Transit Capital Formula Grants	20.507	CA-90-Z174	6,798,200	-
Total Federal Transit Capital Formula Grants			<u>100,037,500</u>	<u>25,810,549</u>
State of Good Repair Grants	20.525	CA-54-0013	7,600,000	7,600,000
Bus and Bus Facilities Formula Program	20.526		(7,129)	-
Total Federal Transit Cluster			<u>132,545,603</u>	<u>55,922,141</u>
Transit Services Program Cluster:				
Job Access Reverse Commute	20.516	CA-37-X113	768,896	897,204
New Freedom Program	20.521	CA-57-X038	1,162,081	1,119,061
Total Transit Services Program Cluster			<u>1,930,977</u>	<u>2,016,265</u>

Continued on the next page

See Note to Schedule of Expenditures of Federal Awards.

**ORANGE COUNTY TRANSPORTATION AUTHORITY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014 (continued)**

<b>Federal Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Grant Identification Number</b>	<b>Federal Expenditures</b>	<b>Amount Provided to Subrecipients</b>
<b><u>U.S. Department of Transportation (continued)</u></b>				
Passed Through California Department of Transportation:				
Highway Planning and Construction:				
Tustin Rose RSTP	20.205	STPL-6071-(061)	\$ 1,121,706	\$ -
SR 55/Newport Blvd PSP/PDS RSTP	20.205	STPL-6071-(053)	143,441	-
Sand Canyon Grade Separation RSTP	20.205	STPL-6071-(059)	2,460,225	-
I-5 Avery Parkway to Alicia	20.205	STPL-6071-(077)	1,249,367	-
I-5 from North I405 to SR55	20.205	STPLN-6071-(093)	161,019	-
SR 22 from I-405 to SR 55	20.205	CMLN-6071(035)	85,091	-
Beach Blvd @ I-405 Interchange	20.205	CMLN-6071(041)	3,669	-
I-405 only	20.205	CMLN-6071(043)	390,977	-
Kraemer Grade Sep	20.205	CMLN-6071(051)	7,550,251	-
Orangethorpe Grade Sep	20.205	CMLN-6071(060)	4,480,652	-
Lakeview Grade Sep	20.205	CMLN-6071(066)	4,829,362	-
I-5 from Ave Pico to South of Vista Hermosa	20.205	CMLN-6071(071)	749,985	-
I-5 from Vista Hermosa to PCH	20.205	CMLN-6071(072)	334,956	-
I-5 from PCH to San Juan Creek Road	20.205	CMLN-6071(073)	(127,655)	-
Total Highway Planning and Construction			<u>23,433,046</u>	<u>-</u>
Total U.S. Department of Transportation			<u>157,909,626</u>	<u>57,938,406</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Direct grants:				
Office of Security Operations:				
National Explosives Detection Canine Team Program	97.072		<u>206,310</u>	<u>-</u>
Passed Through State of California:				
Office of Emergency Services:				
Rail and Transit Security Grant Program (TSGP):				
On-Board Surveillance (2010 TSGP)	97.075	2010-RA-T0-K050	(5,948)	-
Continuity of Operations & Training (2010 TSGP)	97.075	2010-RA-T0-K050	264,116	-
VIPER (2011 TSGP)	97.075	2011-RA-K00069-S01	376,217	-
Security & Emergency Mgmt Training (2012 TSGP)	97.075		<u>200,000</u>	<u>-</u>
Total Rail And Transit Security Grant Program			<u>834,385</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>1,040,695</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 158,950,321</u>	<u>\$ 57,938,406</u>

See Note to Schedule of Expenditures of Federal Awards.

**ORANGE COUNTY TRANSPORTATION AUTHORITY**

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014**

***NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES APPLICABLE TO THE SCHEDULE  
OF EXPENDITURES OF FEDERAL AWARDS***

**A. Scope of Presentation**

The accompanying schedule presents only the expenditures incurred by OCTA that are reimbursable under federal programs of federal financial assistance. For the purposes of this schedule, federal financial assistance includes both federal financial assistance received directly from a federal agency, as well as federal funds received indirectly by OCTA from a non-federal agency or other organization. Only the portion of program expenditures reimbursable with such federal funds is reported in the accompanying schedule. Program expenditures in excess of the maximum federal reimbursement authorized or the portion of the program expenditures that were funded with state, local or other non-federal funds are excluded from the accompanying schedule.

**B. Basis of Accounting**

Funds received under the various grant programs have been recorded within the general fund, special revenue, capital projects and enterprise funds of OCTA. OCTA utilizes the modified accrual method of accounting for governmental funds. The accrual basis of accounting is used for the enterprise funds. The accompanying Schedule of Expenditures of Federal Awards has been prepared accordingly.

**C. Relationship to Federal Reports**

Amounts reported in the accompanying Schedule of Expenditures to Federal Awards agree with the amounts reported in the related federal financial reports. However, certain timing differences may exist in the recognition of revenues and expenses/expenditures between the Schedule of Expenditures of Federal Awards and the federal financial reports.

**D. Subrecipients**

OCTA made payments to subrecipients totaling \$57,938,406 during the fiscal year ended June 30, 2014.

**ORANGE COUNTY TRANSPORTATION AUTHORITY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**I. SUMMARY OF AUDITOR’S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>Yes</u>

Type of auditors' report issued on compliance for major Federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? Yes

Identification of major Federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>20.500, 20.507, 20.525 and 20.526</u>	<u>Federal Transit Cluster</u>
<u>20.516 and 20.521</u>	<u>Transit Services Program Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000  
 Auditee qualified as low-risk auditee? Yes

**ORANGE COUNTY TRANSPORTATION AUTHORITY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**II. FINANCIAL STATEMENT FINDINGS**

None reported.

# ORANGE COUNTY TRANSPORTATION AUTHORITY

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2014

### III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

**Finding:** 2014-001

**Program:** Transit Services Programs

**CFDA No.:** 20.516 and 20.521

**Federal Grantor:** U.S. Department of Transportation

**Passed-through:** Not Applicable, Direct Grant

**Award No.:** CA-37-X113 and CA-57-X038

**Award Fiscal Year:** 2014

**Compliance Requirement:** Subrecipient Monitoring

#### **Criteria:**

In accordance with OMB Circular A-133, the pass-through entity (OCTA) is required to establish procedures to provide reasonable assurance that subrecipients used federal awards for authorized purposes, complied with laws, regulations, provisions of contracts, grant agreements, and achieved performance goals. In addition, OCTA is required to evaluate the impact of subrecipient activities on its ability to comply with applicable Federal regulations.

#### **Condition:**

As part of the internal control environment, OCTA maintains a fraud hotline. During the fiscal year, the hotline received a report which was acted upon by the Internal Audit Department (IAD) of OCTA. As a result of its research, IAD determined that OCTA had been overbilled for services by one subrecipient. As the pass-through entity, OCTA submitted these amounts to the federal agency for reimbursement.

As a result of the condition described above and the work performed by IAD, we updated our risk assessment and procedures related to subrecipient monitoring. We observed that OCTA had not obtained detailed support from subrecipients. Further, while site visits of subrecipients were conducted, testing of the subrecipients' underlying financial/performance records had not been performed or documented.

#### **Questioned Costs:**

OCTA recorded a journal entry to replenish the federal program with its own funds while determining the appropriate means of collection for the amounts overbilled. Accordingly, no questioned costs were reported.

#### **Context:**

The conditions described above pertain to the federal Job Access Reverse Commute (JARC) - 20.516 and New Freedom - 20.521 programs of the Transit Services Cluster.

#### **Effect:**

OCTA is determining the appropriate means to collect the amounts overbilled by this subrecipient. In the interim, OCTA has replenished the federal program with its own funds.

## **ORANGE COUNTY TRANSPORTATION AUTHORITY**

### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2014**

#### **III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

##### **Cause:**

As a result of its internal control environment, fraud hotline and subsequent follow-up, OCTA determined that it had been overbilled for certain services. With respect to invoice review and site visits, OCTA's procedures were not adequately applied to the Transit Services Cluster.

##### **Recommendation:**

We recommend that OCTA enhance its monitoring procedures by performing a risk assessment over subrecipients, evaluating the risk of noncompliance, determining the appropriate level of detail for supporting documentation and/or expanding the procedures performed during site visits to ensure that invoices received are for authorized grant activities and costs.

##### **Views of Responsible Official:**

OCTA agrees with the recommendation and has already taken significant steps to address this finding. As a result of the FY 2013 Federal Transit Administration (FTA) Triennial Review, which occurred in March 2014, OCTA was tasked to update invoice review and approval procedures related to the FTA Section 5316 and 5317 subrecipient invoices as well as improve the monitoring and oversight of subrecipients.

As of April 2014, OCTA updated invoice review and approval procedures for the FTA Section 5316 and 5317 programs. The goal of the new procedures is to provide clarity to subrecipients on how to appropriately document eligible grant-related expenses and what supporting documentation is required to be submitted with each invoice to OCTA under the FTA Section 5316 and 5317 programs. The procedures also strengthen the multi-level invoice review and approval process within the OCTA to ensure only eligible costs are reimbursed to subrecipients. These new procedures have been put into place effective May 1, 2014. During this time, OCTA has also worked to improve the subrecipient monitoring process within the agency. OCTA has procured the services of a consultant to strengthen OCTA's subrecipient monitoring process. The consultant has helped OCTA develop a subrecipient monitoring guide, provide subrecipient training, perform risk assessments of existing subrecipients, conduct several desk-reviews, and perform two on-site reviews with subrecipients to reinforce OCTA's staff understanding of FTA's subrecipient compliance. Two out of the three site visits conducted by OCTA staff and the consultant team have been completed. As a result of these site reviews, OCTA staff has been able to identify areas for the subrecipients to improve internal controls and procedures and ensure FTA compliance moving forward.

**ORANGE COUNTY TRANSPORTATION AUTHORITY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2014**

<b>Finding Number</b>	<b>Program</b>	<b>CFDA No.</b>	<b>Compliance Requirement</b>	<b>Status of Corrective Action</b>
2013-001	Federal Transit Cluster	20.500 and 20.507	Reporting	Implemented