

Local Jurisdiction	FY17 Compliance Area (auditor)	Questioned Costs	Status
Avalon	Form One was not submitted on time	\$0	The late submission was due to an oversight.
Azusa	The City expended funds prior to LACMTA's approval.	\$0	LACMTA granted retroactive approval of the project on October 3, 2019.
Baldwin Park	Funds were not supported adequately for salaries and benefits	\$485,001	The City changed its payroll system during FY19. The City will implement a new internal control procedure. This procedure will be reviewed in the FY20 audit.
Bell Gardens	Form One was not submitted on time	\$0	The City is going to reevaluate the process that are in place to ensure forms are submitted to LACMTA timely.
Calabasas	Recreational Transit Form was not submitted on time	\$0	Staff will ensure all documents are submitted to LACMTA in a timely manner
Calabasas	Funds were expended without LACMTA's approval	\$0	LACMTA granted retroactive approval of the project on November 15, 2019.
Claremont	Funds were expended without LACMTA's approval	\$0	LACMTA granted retroactive approval of the project on December 5, 2019.
Downey	Funds were not supported adequately for salaries and benefits	\$24,802	The salary allocations to all City funds were estimates. The City has recently implemented KRONOS, an online-based timekeeping system, for the staff to properly allocation the actual time.
El Segundo	Form Two was not submitted on time	\$0	The City's fiscal year ends on Sept 30, 2019. In the future the City will make sure to submit the form on time.
Glendora	Funds were not supported adequately for salaries and benefits	\$6,145	The City agreed to reimburse the questioned costs, and provided the supporting documentation of the transfers that were made in fiscal year ended FY2019-20.
La Habra Heights	Form Two was not submitted on time	\$0	The City will establish procedures to ensure the timely filing of all required listings.
Lancaster	Funds were expended without LACMTA's approval	\$0	LACMTA granted retroactive approval of the project on December 10, 2019.
Malibu	Form Two was not submitted on time	\$0	A calendar of reporting deadlines has been created.
Manhattan Beach	Expenditures were not approved before being incurred	\$0	LACMTA granted retroactive approval of the project on November 7, 2019.
Manhattan Beach	Form Two was not submitted on time	\$0	The City will endeavor to submit on or before the deadline in the future.
Pomona	Form Two was not submitted on time	\$0	Internal procedures are in place to ensure timely submission of the report to MTA.

Local Jurisdiction	FY17 Compliance Area (auditor)	Questioned Costs	Status
San Gabriel	Form One was not submitted on time	\$0	To ensure that all future filings will be submitted timely, the reporting responsibility has been reassigned and calendared.
Signal Hill	Form Two was not submitted on time	\$0	This was due to turnover.
South Gate	Form One was not submitted on time	\$0	A reminder has been set up on the calendar of the Direction to ensure that the report is completed and submitted to the LACMTA in a timely fashion.
Temple City	Form One was not submitted on time	\$0	City will ensure timely submittal in the future.
Torrance	Form Funds were expended without LACMTA's approval	\$0	LACMTA granted retroactive approval of the project on December 13, 2019.
Whittier	Form Two was not submitted on time	\$0	In the future, the City management will ensure timely submission of forms.