ACCESS SERVICES

NTD REPORTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015
INDEPENDENT AUDITOR’S STATEMENT FOR
FEDERAL FUNDING ALLOCATION DATA

To The Board of Directors
Access Services
El Monte, California

The Federal Transit Administration ("FTA") has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics Form ("FFA-10") of the transit agency’s annual National Transit Database ("NTD") report:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data is being measured and no systematic errors exist.

- A system is in place to record data on a continuing basis, and the data gathering is an ongoing effort.

- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA’s receipt of the NTD report. The data is fully documented and securely stored.

- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.

- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.

- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual VRM data, appear to be accurate.

- Data is consistent with prior reporting periods and other facts known about transit agency operations.

We have applied the procedures to the data contained in the accompanying FFA-10 form for the fiscal year ending June 30, 2015. Such procedures, which were agreed to and specified by FTA in the Declarations section of the 2014 Policy Manual (the 2015 Policy Manual was not available as of the report date) and were agreed to by the transit agency, were applied to assist you in evaluating whether the transit agency complied with the standards described in the first paragraph of this part and that the information included in the NTD report FFA-10 form for the fiscal year ending June 30, 2015 is presented in conformity with the requirements of the Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2014 Policy Manual. Additional procedures performed (if any), which are agreed to by the transit agency but not by FTA, are described in a separate attachment.
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to this report. This report is intended solely for your information and for FTA and should not be used by those who did not participate in determining the procedures. The procedures were applied separately to each of the information systems used to develop the reported actual VRM, FG DRM, PMT and OE of Access Services for the fiscal year ending June 30, 2015 for the following mode:

Demand Response (Purchased Transportation)

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of Access Services.

No findings were noted as a result of our procedures performed.

In performing the procedures, nothing came to our attention that caused us to believe that the information included in the NTD report on the FFA-10 form for the fiscal year ending June 30, 2015 was not presented fairly, in all material respects, with the requirements of the USOA and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2014 Policy Manual.

Rossi LLP

Long Beach, California
March 31, 2016
INDEPENDENT AUDITOR’S STATEMENT
FOR FINANCIAL DATA

To The Board of Directors
Access Services
El Monte, California

In connection with our audit of the financial statements of Access Services performed in accordance with 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, for the fiscal year ended June 30, 2015, on which we will be reporting, we have also reviewed the reporting forms listed below and included in the report for the fiscal year ended June 30, 2015, required under Title 49 U.S.C. 5335(a), for conformity in all material respects with the requirements of the Federal Transit Administration (“FTA”) as set forth in its applicable National Transit Database (“NTD”) Uniform System of Accounts (“USOA”). Our review for this purpose included such tests of the accounting records and such other procedures, as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the USOA.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the procedures and forms reported upon. Accordingly, we do not express such an opinion.

The accounting system from which this NTD report is derived is other than the accounting system prescribed by the USOA, but uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA. The same internal accounting system has been adopted and was used to compile this NTD report.

The financial forms being reported on are:

- Transit Agency Identification (B-10)
- Contractual Relationships (B-30)
- Sources of Funds-Funds Expended & Funds Earned (F-10)
- Uses of Capital (F-20)
- Operating Expenses (F-30)
- Operating Expenses Summary (F-40)
- Financial Statement (F-60)
- Stations & Maintenance Facilities-PT (A-10)
- Revenue Vehicle Inventory (A-30)
- Transit Agency Service Non-Rail (S-10)
- Maintenance Performance (R-20)
- Federal Funding Allocation Statistics (FFA-10)
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Based on our review, nothing came to our attention that caused us to believe that the accompanying reporting forms identified above did not conform in all material respects with the accounting requirements of the FTA as set forth in its applicable USOA.

Rossi LLP

Long Beach, California  
March 31, 2016