

**ALAMEDA-CONTRA COSTA TRANSIT DISTRICT**

**AGREED UPON PROCEDURES REPORT**

Evaluation of Board of Directors' Expenses  
for Compliance with the District's  
Policies and Guidelines

For the year ended June 30, 2020

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Management and the Board of Directors  
Alameda-Contra Costa Transit District  
Oakland, California

We have performed the procedures enumerated below, which were agreed to by the management and the Board of Directors of the Alameda-Contra Costa Transit District (the District), solely to assist the specified parties in the evaluation of the Board of Directors' expenses for compliance with the policies and guidelines established by the District's Board Policy Number 155, Travel, Meeting and Miscellaneous Expense Reimbursements for Directors and Officers, issued in October 1989, as amended (hereinafter referred to as the District's policies and guidelines), for the year ended June 30, 2020. The District's management is responsible for compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our observations and findings are summarized as follows:

### **Procedures for Evaluation of the Board of Directors' Compliance with the District's Policies and Guidelines**

We obtained the District's policies and guidelines from management. To gain a better understanding of the District's policies and guidelines, we conducted inquiries with the District's Controller.

Based on this understanding, we performed the following procedures:

1. We obtained from management the details of the Board of Directors' expenses for the year ended June 30, 2020 (the "Analysis"), as prepared by the District Secretary's Office. The Analysis has been summarized in the attached Schedule of Travel and Business Expenses. We tested all items in the Analysis for compliance with the District's policies and guidelines by examining the corresponding expense reports and the attached supporting receipts and vouchers.

*Step performed without exception. No findings were noted as a result of our procedures.*

2. We reconciled the Analysis to the general ledger balance of Directors' expenses.

*Step performed without exception. No findings were noted as a result of our procedures.*

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This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the District's Board Policy Number 155, Travel, Meeting and Miscellaneous Expense Reimbursements for Directors and Officers. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and the Board of Directors of the District and is not intended to be, and should not be, used by anyone other than the specified parties.



San Francisco, California  
November <>, 2020

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ALAMEDA-CONTRA COSTA TRANSIT DISTRICT  
SCHEDULE OF TRAVEL AND BUSINESS EXPENSES  
For the year ended June 30, 2020

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<u>Board of Directors</u>	<u>Travel and Business Expenses</u>
Greg Harper	\$ 4,093
Elsa Ortiz	2,113
H. E. Christian Peebles	8,445
Diane Shaw	4,962
Joe Wallace	806
Mark Williams	1,412
Joel Young	<u>9,000</u>
 Total board travel and business expenses	 <u>\$ 30,931</u>