

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, 2021

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, related to Alameda-Contra Costa Transit District's (the District) 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), during the year ended June 30, 2021. The District's management is responsible for compliance with those requirements.

The District's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of outlined above. We make no representation regarding the appropriateness of the procedures either for the purpose for which this report has been requested or for any other purpose. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

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, 2021 (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.

(Continued)

We were engaged by the District's management to perform this agreed-upon procedures engagement and conducted our engagement 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. 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.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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

Crowe LLP

San Francisco, California
November XX, 2021

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
SCHEDULE OF TRAVEL AND BUSINESS EXPENSES
For the year ended June 30, 2021

<u>Board of Directors</u>	<u>Travel and Business Expenses</u>
Elsa Ortiz	\$ 1,439
Joel Young	40
Mark Williams	2,093
Diane Shaw	811
H. E. Christian Peeples	2,190
Jovanka Beckles	803
Joe Wallace	305
Jean Walsh	<u>1,436</u>
Total board travel and business expenses	<u>\$ 9,117</u>