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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Greene County Transit Board
Greene County
2380 Bellbrook Avenue
Xenia, Ohio 45385

To the Board:

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the management of the Greene County Transit Board (the Board) and the Federal Transit Administration (FTA), solely to assist the Authority in complying with the reporting requirements of the National Transit Database (NTD), *Uniform System of Accounts (USOA)* and *Records and Reporting System; Final Rule*, as specified in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the *2017 Policy Manual*, for the year ended December 31, 2017. Management of the Board is responsible for compliance with these requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report.

Consequently, we make no representation regarding the sufficiency of the procedures described below and in the attached appendix, either for the purpose for which this report has been requested or for any other purpose.

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 Board'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 are 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 are 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 are consistent with prior reporting periods and other facts known about Board operations.

We have applied the procedures to the data contained in the accompanying FFA-10 form for the fiscal year ended December 31, 2017. Such procedures, which were agreed to and specified by FTA in the Declarations and Requests section of the 2017 Policy Manual and were agreed to by the Board, were applied to assist you in evaluating whether the Board complied with the standards described in the first paragraph of this part and that the information included in the NTD report Federal Funding Allocation Statistics form for the year ended December 31, 2017 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, dated January 15, 1993, and as presented in the 2017 Policy Manual.

Additional procedures performed (if any), which are agreed to by the Board but not by FTA, are described in a separate attachment to this report. The procedures were applied separately to each of the information systems used to develop the reported actual VRM, FG DRM, PMT, and OE of the Greene County Transit Board for the year ended December 31, 2017 for each of the following modes:

- Demand Response (DR) and Purchased Transportation (PT)

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the *Comptroller General of the United States' Government Auditing Standards*. 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 on compliance with the 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.

This report is to provide assistance in the evaluation of the Board's compliance with the requirements described in the paragraphs above and listed in the appendix of this report for the year ended December 31, 2017 and is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

September 7, 2018

APPENDIX

Section 9 Certification – Agreed-Upon Procedures

The procedures below were applied to each applicable mode and type of service (TOS) directly operated (DO) and purchased transportation (PT)) as listed below:

1. We inquired with the Chief Financial Officer (CFO) and gained an understanding of informal system procedures for reporting and maintaining data in accordance with NTD requirements and definitions set forth in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2017 Policy Manual.
2. We inquired with the personnel assigned responsibility for supervising the preparation and maintenance of NTD data to determine the following:
 - The extent to which the Board followed the procedures on a continuous basis. The CFO responded that the procedures were followed on the continuous basis. We found no exceptions.
 - That procedures identified above resulted in the accumulation and reporting of data consistent with NTD definitions and requirements set forth in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2017 Policy Manual. We observed the required reporting data was accumulated and available. We found no exceptions.
3. We obtained the retention policy that the Board follows and agreed that source documents supporting NTD data reported on the Federal Funding Allocation Statistics form were included. NTD data is included in the Board's retention policy. We found no exceptions.
4. Based on a description of the Board's procedures from items (1) and (2) above, we identified all the source documents that the Board must retain for a minimum of three years. For each type of source document, we selected three months (April, September, and December 2017) out of the year and inspected whether the document exists for each of these periods. We found no exceptions.
5. We inquired whether separate individuals (independent of the individuals preparing source documents and posting data summaries) inspected the source documents and data summaries for completeness, accuracy, and reasonableness and how often the individuals perform such reviews. Individuals independent of the preparing and posting data summaries compared the source documents to the data summaries on a monthly basis. We found no exceptions.
6. We randomly selected a sample of seven source documents and inspected whether supervisors' signatures are present as required by the system of internal controls. Supervisors' signatures are not required; however, approvals of source documentation are obtained through review of electronic reports.
7. We obtained the worksheets used to prepare the final data that the Board transcribes onto the Federal Funding Allocation Statistics form. We agreed the periodic data included on the worksheets to the periodic summaries prepared by the Board. We recalculated the arithmetical accuracy of the summaries. We found no exceptions.
8. We inquired of the procedure for accumulating and recording passenger miles traveled (PMT) data in accordance with NTD requirements with Board staff. We inspected the procedure and agreed it is one of the methods specifically approved in the 2017 Policy Manual. We found no exceptions.
9. We inquired of the Board staff regarding the Board's eligibility to conduct statistical sampling for PMT data every third year. We determined that the Board does not conduct statistical samples for accumulating PMT data and instead calculates 100% of the data.

10. We selected source documents for accumulating PMT data and inspected the data for completeness (all required data was recorded) and recalculated the computations. We found no exceptions. We recalculated the accumulations for the selected period. We selected the accumulation period listed below for recalculation and recalculated the arithmetical accuracy of the summary. The following accumulation period was selected for testing:
 - a. January 1, 2017 through December 31, 2017We found no exceptions.
11. We inquired of the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of actual vehicle revenue miles with Board staff. We agreed that they follow the stated procedures. We selected source documents used to record charter and school bus mileage and recalculated the arithmetical accuracy of the computations. We found no exceptions.
12. For actual vehicle revenue mile (VRM) data, we inquired and documented of the collection and recording methodology and documented that deadhead miles are systematically excluded from the computation. This is accomplished as follows:
 - We documented the procedures used to subtract missed trips from schedules. We selected a random sample of ten days that service was operated, and recalculated the daily total of missed trips and missed VRMs. We also recalculated the arithmetical accuracy of the summary. We found no exceptions.
 - We documented the procedures used to calculate and subtract deadhead mileage from hubodometers. Actual VRMs are not calculated from hubodometers.
 - We selected random samples of ten vehicle logs and recalculated the deadhead mileage in accordance with FTA definitions. We found no exceptions.
13. We inspected the recording and accumulation sheets for actual VRMs and agreed that locomotive miles are not included in the computation. We found no exceptions.
14. For fixed guideway or High Intensity Busway directional route miles (FG or HIB DRM) reported, we inquired of the person responsible for maintaining and reporting NTD data and agreed that the operations met the FTA definition of fixed guideway (FG) or High Intensity Busway (HIB) in that the service is:
 - Rail, trolleybus (TB), ferryboat (FB), or aerial tramway (TR); or
 - Bus (MB, CB, or RB) service operating over exclusive or controlled access rights-of-way (ROW); and
 - Access is restricted;
 - Legitimate need for restricted access is demonstrated by peak period level of service D or worse on a parallel adjacent highway;
 - Restricted access is enforced for freeways; priority lanes used by other high occupancy vehicles (HOV) (i.e., vanpools (VP), carpools) must demonstrate safe operation; and
 - High Occupancy/Toll (HO/T) lanes meet FHWA requirements for traffic flow and use of toll revenues. The Authority has provided the NTD a copy of the State's certification to the U.S. Secretary of Transportation stating that it has established a program for monitoring, assessing, and reporting on the operation of the HOV facility with HO/T lanes.

Fixed guideway or High Intensity Busway directional route miles (FG or HIB DRM) were not reported.

15. We inquired of the person reporting NTD data as to the measurement of FG and HIB DRM and inspected that he or she computed mileage in accordance with FTA definitions of FG/HIB and DRM. We inquired of any service changes during the year that resulted in an increase or decrease in DRMs. There were no service changes during the year that resulted in an increase or decrease in DRMs. We found no exceptions.
16. We inquired of Board Personnel if any temporary interruptions in transit service occurred during the report year. No service interruptions in transit service occurred during 2017.
17. We inquired of Board Personnel whether other public transit agencies operate service over the same FG/HIB as the Board. No other public transit agencies operate service over the same FG/HIB as the Board.
18. We inspected the FG/HIB segments form and there were no segments added in 2017.
19. We compared operating expenses with audited financial data after reconciling items are removed. We found no exceptions.
20. For purchased transportation services, we compared the PT fare revenues to the amount reported on the Contractual Relationship form. We found no exceptions
21. We inquired of the Board personnel regarding PT service data and the required assurances. Required assurances were not obtained as the transit Board did not obtain a copy of the IAS-FFA
22. We obtained a copy of the PT Contract and inspected for the following:
 - The contract specifies:
 - the public transportation services to be provided;
 - the monetary consideration obligated by the Board or governmental unit contracting for the service; and
 - the period covered by the contract (and that this period overlaps the entire, or a portion of, the period covered by the Board's NTD report).
 - The contract is signed by representatives of both parties to the contract.We inquired of CFO and observed that copies of the contracts are retained for three years. We found no exceptions.
23. We inquired of Board Personnel if the Board service to more than one UZA or between an UZA and a non-UZA. The Board did not provide these services during 2017.
24. We compared the data reported on the Federal Funding Allocation Statistics Form to data from the prior report year and calculated the percentage change from the prior year to the current year. For actual VRM, PMT or OE data that have increased or decreased by more than 10 percent, or FG DRM data that have increased or decreased, we inquired of Board management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period. We found no exceptions.

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GREEN COUNTY TRANSIT BOARD

GREENE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 23, 2018**