Here with you today

Kathy Lai  
Partner

Jennifer Richards  
Managing Director

Rachel Adoba  
Senior Manager

Erika Alvarez  
Manager
Agenda

- FY2019 Audit Results
- Audit Deliverables Issued and Results
- Required Communications
- FY2020 Audit
- Engagement Objectives
- Required Deliverables
- Planned Scope and Timing of the Audit
- Required Communications
- Questions?

FY2019 Audit Results
## Audit Deliverables and Results

<table>
<thead>
<tr>
<th>Service</th>
<th>Deliverable(s)</th>
</tr>
</thead>
</table>
| Audit of the SANDAG Comprehensive Annual Financial Report | Independent Auditor’s Report – Unmodified  
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards – No internal control or compliance findings |
| Audit of the San Diego County Regional Transportation Commission (Commission) | Independent Auditor’s Report - Unmodified  
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards – No internal control or compliance findings |
| Certification of the Commission Schedule of Cash Flows    | Independent Auditor’s Report on Supplementary Information – Fairly stated in relation to the Commission FS                                   |
| Audit of South Bay Expressway                             | Independent Auditor’s Report – Unmodified                                                                                                   |
| Audit of ARJIS                                            | Independent Auditor’s Report – Unmodified                                                                                                   |
| Audit of SourcePoint                                     | Independent Auditor’s Report – Unmodified                                                                                                   |

## Audit Deliverables and Results

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</table>
| SANDAG Single Audit Report                               | Independent Auditor’s Report on Compliance for Each Major Federal Program;  
Report on Internal Control Over Compliance; And Report on the Schedule of  
Expenditures of Federal Awards Required by the Uniform Guidance –  
Unmodified                                                                                     |
| Certification of National Transit Database Report        | Independent Accountant’s Report on Applying Agreed-Upon Procedures – No exceptions reported                                               |
| Audit of Coronado Bridge Toll Revenues                   | Independent Accountant’s Report on Applying Agreed-Upon Procedures – No exceptions reported                                               |
Transportation Development Act (TDA) Audit Results

<table>
<thead>
<tr>
<th>Service</th>
<th>Deliverable(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDA Fiscal and Compliance Audits</td>
<td>Independent Auditor’s Report</td>
</tr>
<tr>
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<td>Report on Internal Control Over Financial Reporting and on Compliance and</td>
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<td>Other Matters Based on an Audit of Financial Statements Performed in</td>
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<td></td>
<td>Accordance with Government Auditing Standards</td>
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</table>

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<tr>
<th>TDA Fiscal and Compliance Audits</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>• Carlsbad</td>
<td>• National City</td>
</tr>
<tr>
<td>• Chula Vista</td>
<td>• Poway</td>
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<tr>
<td>• Coronado</td>
<td>• City of San Diego</td>
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<td>• El Cajon</td>
<td>• County of San Diego</td>
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<tr>
<td>• Escondido</td>
<td>• LTF, STAF, MTS STAF</td>
</tr>
<tr>
<td>• FACT</td>
<td>• SANDAG Agreed-Upon-Procedures</td>
</tr>
<tr>
<td>• La Mesa</td>
<td>• Santee</td>
</tr>
<tr>
<td>• Lemon Grove</td>
<td>• Solana Beach</td>
</tr>
</tbody>
</table>

Required Communications

- Auditor’s Responsibility
- Planned Scope and Timing of the Audit
- Significant or Unusual Transactions
- Significant Accounting Policies
- Accounting Estimates
- Corrected and Uncorrected Misstatements
- Other Communications
Engagement Objectives

• Perform an audit of the financial statements as of and for the year ended June 30, 2020.

• The objective of an audit of financial statements is to express an opinion that the financial statements are presented in accordance with accounting principles generally accepted in the United States.

• Management is responsible for preparing the financial statements in referenced above.

• The audit of financial statements will be performed in accordance with auditing standards generally accepted in the United States (GAAS) and generally accepted Government Auditing Standards (GAGAS).

• Those standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud.
Required Deliverables

- SANDAG Comprehensive Annual Financial Report
- San Diego County Regional Transportation Commission
- South Bay Expressway
- ARJIS
- SourcePoint
- Single Audit (Compliance Audit)
- TDA audits of recipients
- Coronado Bridge Toll Fund (Agreed-upon Procedures Report)
- FTA National Transit Database (Agreed-upon Procedures Report)
- Management Letter
- Required communications under professional auditing standards under SAS 114 and AU-C 260

Planned Scope

- Significant risks of material misstatement
- Internal controls
- Materiality
- Matters warranting attention of the auditors
Planned Timing

- Interim Audit: June 1-9
- IT Controls: June 22-26
- Final Fieldwork: October – November 2020
- TDA Audits: August – December 2020

Required Communications

Auditor Communications Regarding:
- Fraud
- Illegal Acts
- Disagreements with Management
- Accounting Policies

Inquiries of Audit Committee Impacting Risk Assessment:
- Internal Controls
- Fraud
- Tips, Complaints, Whistleblower Programs
- Actual or Possible Violations of Laws or Regulations
- Risk of Material Misstatement of the Financial Statements
Questions?

Thank You

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