



SFMTA Bond Oversight Committee Bond Agreed Upon Procedures

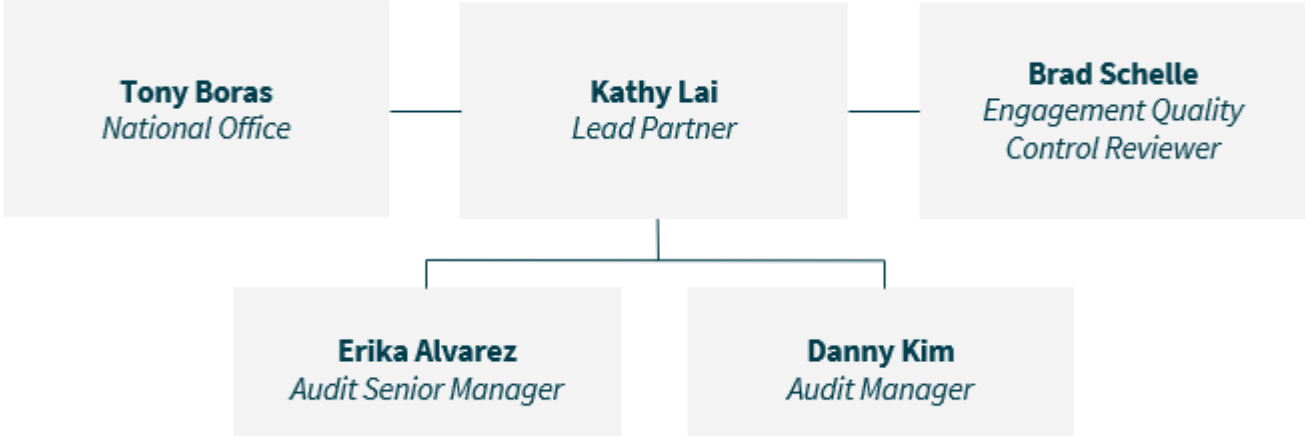
May 29, 2024



Agenda

- **Client Service Team**
- **Agreed Upon Procedures**
- **Timeline**

Client Service Team



Agreed Upon Procedures

- Management determines which bond series are within the scope of procedures to be performed
- Management selects the procedures to be performed by Crowe
- Factual findings are reported based on performing procedures determined by management
- No opinion is expressed as a result of the agreed upon procedures engagement

Timing

- Test first 9 months at an interim period
- Test last quarter in October – November
- Final draft December 16th

Procedures

Procedures over high dollar and random small dollar samples

Procedures over interdepartmental charges samples

Procedures over budget (funding) samples

Procedures over trustee payments samples





Thank You

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