



Independent Accountant's Report on Applying Agreed-upon Procedures

Board of Commissioners
Lincoln County Transportation Service District

We have performed the procedures listed in the accompanying attachment related to Lincoln County Transportation Service District's ("District") compliance with the requirements in Attachment 1 during the year ended June 30, 2023. The District's management is responsible for its compliance with those specified requirements.

The District's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the entity complied with the specified requirements. 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.

The procedures and associated findings are listed in Attachment 1 of this report.

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 AICPA. We were not engaged to and did not conduct an examination or review engagement, the objectives 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 independent of Lincoln County Transportation Service District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.



Donald F. Ewalt, CPA
KDP Certified Public Accountants, LLP
Medford, Oregon
October 4, 2024

ATTACHEMENT 1

STIF Recipient Name: Lincoln County Transportation Service District

Firm Performing the AUP engagement: KDP Certified Public Accountants, LLP

Auditor: Donald F. Ewalt

Date of Audit:

Section B – Public Transportation Service Providers (PTSP) and Qualified Entities (QE)

1. Identify the types and amounts of STIF funds the entity received during the fiscal year:
 - a. Formula
 - b. Discretionary
 - c. Intercommunity

2. Inspect the entity's accounting system to confirm the entity has a separate account in their accounting system for each type of STIF program received in question 1.

In compliance.

3. Mathematically check total interest earned on STIF Formula funds during the fiscal year.

Not in compliance.

4. Recalculate the amount of unspent STIF Formula funds and interest earned that was carried forward to the following fiscal year or new STIF Plan.

Not in compliance.

5. Select a sample of STIF expenditures to confirm accounting records for all STIF programs are supported by source documentation such as canceled checks, paid bills, payrolls, contracts.

Not in compliance.

6. Inspect entity's written policies and procedures for documenting personnel compensation regarding employees whose time is charged to the STIF programs for detailed attributes.

In compliance.