

To the Board of Directors  
Monroe County Transportation Authority  
Scotrun, Pennsylvania

Attention: Mr. Wayne Mazur, Board Chair  
Mr. Richard Schlameuss, Chief Executive Officer  
Ms. Gosia Sobieszczuk, Chief Financial Officer

This letter is to inform the Board of Directors and management of Monroe County Transportation Authority (the Authority) about significant matters related to the conduct of our audit as of and for the year ended June 30, 2025, so that they can appropriately discharge their oversight responsibility and we comply with our professional responsibilities.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America.

### **The Respective Responsibilities of the Auditor and Management**

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States of America have been described to you in our arrangement letter dated September 17, 2025. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

### **Overview of the Planned Scope and Timing of the Financial Statement Audit**

We have issued a separate communication, dated September 17, 2025, regarding the planned scope and timing of our audit and have discussed with you our identification of, and planned audit response to, significant risks of material misstatement.

### **Significant Accounting Practices, Including Policies, Estimates, and Disclosures**

In our meeting with you, we will discuss our views about the qualitative aspects of the Authority's significant accounting practices, including significant accounting policies, significant accounting estimates, and financial statement disclosures. The following is a list of matters that will be discussed, including the significant accounting estimates, which you may wish to monitor for your oversight responsibilities of the financial reporting process.

#### **Significant Accounting Policies**

Management has the responsibility to select and use appropriate accounting policies. The Authority adopted Government Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, which were effective for the Authority on July 1, 2024. This statement updates the recognition and measurement guidance for compensated absences through aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Authority recognizes a liability for compensated absences when employees render services that result in the accrual of compensated absences. Under this guidance, the Authority recorded a liability of \$183,741 at June 30, 2025.

## **Significant Accounting Practices, Including Policies, Estimates, and Disclosures (continued)**

### **Significant Accounting Estimates**

- Summary information about the process used by management in formulating particularly sensitive accounting estimates is as follows:
  - Estimated useful lives of capital assets - Depreciation of capital assets is based on the Authority's fixed asset policies. Management reviews the estimated useful lives of capital assets annually and makes any required adjustments.
  - Grants receivable - The Authority utilizes the accrual method. The Authority recognizes grants as a receivable and records the related revenues when management is reasonably certain the Authority will (a) comply with any conditions attached to them and (b) the grants will be received.
  - Allowance for uncollectible accounts receivable - Management reviews the accounts receivable aging on a regular basis and makes the determination if any of the uncollected accounts receivable should have a reserve established against the respective balance.

### **Audit Adjustments**

Professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures, which were brought to the attention of and corrected by management, are provided as an attachment.

### **Uncorrected Misstatements**

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

### **Consultation with Other Accountants**

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

### **Management Representations**

Attached is a copy of the management representation letter.

### **Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Monroe County Transportation Authority.

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

RKL LLP

December 11, 2025  
Wyomissing, Pennsylvania

# MCTA

Year End: June 30, 2025

Journal Entries: Adjusting

Date: 7/1/2024 To 6/30/2025

Number	Date	Name	Account No	Debit	Credit
AJE 01	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01	30,447.00	
AJE 01	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01	19,582.00	
AJE 01	6/30/2025	Accrued Sick Pay	2312-0-0 GF01		46,010.00
AJE 01	6/30/2025	Accrued Personal/Floating Holiday Pay	2315-0-0 GF01		4,019.00
AJE 01	6/30/2025	Sub Grants: CY Act 44 - FR	4520-0-1 GF01		30,447.00
AJE 01	6/30/2025	Sub Grants: CY Act 44 - NFR	4520-0-2 GF01	30,447.00	
AJE 01	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01		30,447.00
AJE 01	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01		19,582.00
AJE 01	6/30/2025	PTO Sick Pay: Mech - FR	6032-1-1 GF01	5,983.00	
AJE 01	6/30/2025	PTO Sick Pay: Mech - NFR	6032-1-2 GF01	3,365.00	
AJE 01	6/30/2025	PTO Sick Pay: Trans - FR	6032-2-1 GF01	11,706.00	
AJE 01	6/30/2025	PTO Sick Pay: Trans - NFR	6032-2-2 GF01	4,077.00	
AJE 01	6/30/2025	PTO Sick Pay: Admin - FR	6032-6-1 GF01	10,439.00	
AJE 01	6/30/2025	PTO Sick Pay: Admin - NFR	6032-6-2 GF01	10,440.00	
AJE 01	6/30/2025	PTO OTH pers/jury/funeral: Mech - FR	6039-1-1 GF01	522.00	
AJE 01	6/30/2025	PTO OTH pers/jury/funeral: Mech - NFR	6039-1-2 GF01	293.00	
AJE 01	6/30/2025	PTO OTH pers/jury/funeral: Trans - FR	6039-2-1 GF01	997.00	
AJE 01	6/30/2025	PTO OTH pers/jury/funeral: Trans - NFR	6039-2-2 GF01	606.00	
AJE 01	6/30/2025	PTO OTH pers/jury/funeral: Admin - FR	6039-6-1 GF01	801.00	
AJE 01	6/30/2025	PTO OTH pers/jury/funeral: Admin - NFR	6039-6-2 GF01	800.00	
		To accrue for Sick Pay and Personal/Floating Pay at 6/30/2025 and true up funding			
AJE 02	6/30/2025	Shop and Mech Equipment	1120-0-0 GF01		45,510.00
AJE 02	6/30/2025	Accumulated Depreciation	1199-0-0 GF01	45,510.00	
AJE 02	6/30/2025	Accumulated Depreciation	1199-0-0 GF01	274.00	
AJE 02	6/30/2025	Equity: Investment in Property & Equip	3110-0-0 GF01		274.00
		To adjust disposal of lifts per FAS			
AJE 03	6/30/2025	Capital Grants - State	4530-0-1 GF01	3,670.00	
AJE 03	6/30/2025	Capital-Misc Local Match	4555-0-1 GF01	122.00	
AJE 03	6/30/2025	Rev: Other Revenue - FR	4590-0-1 GF01		3,792.00
AJE 03	6/30/2025	Capital Grant Funding - Federal	4999-9-7 GF01		286,577.00
AJE 03	6/30/2025	Capital Grant Funding - State	4999-9-8 GF01		667,371.00
AJE 03	6/30/2025	Capital Grant Funding - Local	4999-9-9 GF01		35,434.00
AJE 03	6/30/2025	TRANSFER TO RESTRICTED BALANCE	9999-1-1 GF01	989,382.00	
		To record capital grant revenue			
PBC 01	6/30/2025	Inventory: Fuel & Heating Oil	1350-0-0 GF01	17,125.00	
PBC 01	6/30/2025	Inventory: Fuel & Heating Oil	1350-0-0 GF01		16,831.00
PBC 01	6/30/2025	AP Trade	2110-0-0 GF01		631.00
PBC 01	6/30/2025	AP Trade	2110-0-0 GF01	8.00	

# MCTA

Year End: June 30, 2025

Journal Entries: Adjusting

Date: 7/1/2024 To 6/30/2025

Number	Date	Name	Account No	Debit	Credit
PBC 01	6/30/2025	AP Trade	2110-0-0 GF01		254.00
PBC 01	6/30/2025	AP Trade	2110-0-0 GF01		26.00
PBC 01	6/30/2025	AP Trade	2110-0-0 GF01		255.00
PBC 01	6/30/2025	AP Trade	2110-0-0 GF01		17,125.00
PBC 01	6/30/2025	Deferred Rev: Act 44 Grant - Current Yr	2134-0-1 GF01	861.00	
PBC 01	6/30/2025	Deferred Rev: Act 44 Grant - Current Yr	2134-0-1 GF01		861.00
PBC 01	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01	17,128.00	
PBC 01	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01	861.00	
PBC 01	6/30/2025	Sub Grants: CY Act 44 - FR	4520-0-1 GF01		861.00
PBC 01	6/30/2025	Sub Grants: CY Act 44 - NFR	4520-0-2 GF01	861.00	
PBC 01	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01		17,128.00
PBC 01	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01		861.00
PBC 01	6/30/2025	Fuel Exp: Gas - NFR	5652-2-2 GF01	16,831.00	
PBC 01	6/30/2025	Fuel Exp: Gas - NFR	5652-2-2 GF01		141.00
PBC 01	6/30/2025	Taxes Exp: Gas - NFR	5653-2-2 GF01	141.00	
PBC 01	6/30/2025	Uniforms Exp: Mech - FR	6094-1-1 GF01	102.00	
PBC 01	6/30/2025	Uniforms Exp: Mech - NFR	6094-1-2 GF01	69.00	
PBC 01	6/30/2025	Uniforms Exp: Trans - FR	6094-2-1 GF01	103.00	
PBC 01	6/30/2025	Uniforms Exp: Trans - NFR	6094-2-2 GF01	177.00	
PBC 01	6/30/2025	Uniforms Exp: Trans - NFR	6094-2-2 GF01		8.00
PBC 01	6/30/2025	Building: Repairs & Maint - FR	6154-3-1 GF01	180.00	
PBC 01	6/30/2025	Marketing & Brochures Exp - FR	6550-4-1 GF01	254.00	
PBC 01	6/30/2025	Consumable Supp: Mech - FR	6800-1-1 GF01	196.00	
PBC 01	6/30/2025	Consumable Supp: Mech - NFR	6800-1-2 GF01	59.00	
PBC 01	6/30/2025	Legal Exp: Admin - FR	6911-6-1 GF01	26.00	
		To record additional AP invoices received after year end and true up funding			
PBC 02	6/30/2025	AR Other	1290-0-0 GF01	11,200.00	
PBC 02	6/30/2025	AR Other	1290-0-0 GF01	971.00	
PBC 02	6/30/2025	Def Rev: CY Act 44 - Interests	2132-0-1 GF01	18,303.00	
PBC 02	6/30/2025	Def Rev: PY Act 44 - Interests	2133-0-1 GF01	129,540.00	
PBC 02	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01		18,303.00
PBC 02	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01		129,540.00
PBC 02	6/30/2025	Prepaid Other Revenues	2411-0-0 GF01		11,200.00
PBC 02	6/30/2025	Sub Grants: CY Act 44 - NFR	4520-0-2 GF01	29.00	
PBC 02	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01		29.00
PBC 02	6/30/2025	Consumable Supp: Trans - FR	6800-2-1 GF01		7.00
PBC 02	6/30/2025	Consumable Supp: Trans - NFR	6800-2-2 GF01		40.00
PBC 02	6/30/2025	Consumable Supp: Admin - FR	6800-6-1 GF01		89.00
PBC 02	6/30/2025	Consumable Supp: Admin - NFR	6800-6-2 GF01		30.00
PBC 02	6/30/2025	Refreshments for Meetings: Admin - FR	6805-6-1 GF01		536.00
PBC 02	6/30/2025	Refreshments for Meetings: Admin - NFR	6805-6-2 GF01		173.00
PBC 02	6/30/2025	Small Tools & Equip Exp: Admin - FR	6930-6-1 GF01		72.00
PBC 02	6/30/2025	Small Tools & Equip Exp: Admin - NFR	6930-6-2 GF01		24.00

**MCTA**

**Year End: June 30, 2025**

**Journal Entries: Adjusting**

**Date: 7/1/2024 To 6/30/2025**

<b>Number</b>	<b>Date</b>	<b>Name</b>	<b>Account No</b>	<b>Debit</b>	<b>Credit</b>
		PBC entry to adjust CY Funding, reclass CY deferred interest earned, and reclass revenue received in advance			
PBC 03	6/30/2025	AR Funding: Medical Assistance - NFR	1238-0-2 GF01		32.00
PBC 03	6/30/2025	AR Grants Capital: Local	1247-0-1 GF01		30,334.00
PBC 03	6/30/2025	AR Grants Capital: Local	1247-0-1 GF01		220.00
PBC 03	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01		969.00
PBC 03	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01	29.00	
PBC 03	6/30/2025	Def Rev: PY Act 44 - Grant	2135-0-1 GF01	3.00	
PBC 03	6/30/2025	Equity: Restricted Disposition Proceeds-Unalloc	3120-0-0 GF01	30,334.00	
PBC 03	6/30/2025	Equity: Restricted Disposition Proceeds-Unalloc	3120-0-0 GF01	220.00	
PBC 03	6/30/2025	Rev Copays: Over/Under - NFR	4145-0-2 GF01	3.00	
PBC 03	6/30/2025	Rev Copays: Over/Under - NFR	4145-0-2 GF01		3.00
PBC 03	6/30/2025	Sub Grants: CY Act 44 - FR	4520-0-1 GF01	703.00	
PBC 03	6/30/2025	Sub Grants: CY Act 44 - NFR	4520-0-2 GF01	266.00	
PBC 03	6/30/2025	Sub Grants: CY Act 44 - NFR	4520-0-2 GF01	29.00	
PBC 03	6/30/2025	Sub Grants: CY Act 44 - NFR	4520-0-2 GF01		1,000.00
PBC 03	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01		29.00
PBC 03	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01	1,058.00	
PBC 03	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01	29.00	
PBC 03	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01		58.00
PBC 03	6/30/2025	Sub Grants: PY Act 44 - NFR	4529-0-2 GF01		3.00
PBC 03	6/30/2025	Rev: Other Revenue - NFR	4590-0-2 GF01		1,058.00
PBC 03	6/30/2025	Rev: Other Revenue - NFR	4590-0-2 GF01	1,000.00	
PBC 03	6/30/2025	Rev: Other Revenue - NFR	4590-0-2 GF01	58.00	
PBC 03	6/30/2025	Consumable Supp: Admin - NFR	6800-6-2 GF01		29.00
PBC 03	6/30/2025	Bad Debt Exp: Federal Ineligible - NFR	7998-7-2 GF01	3.00	
		To true up funding and reclass funding for expenditures for new building not covered by local to equity			
				<b>1,418,223.00</b>	<b>1,418,223.00</b>

**Net Income (Loss)**

**0.00**



December 11, 2025

RKL LLP  
1330 Broadcasting Road  
Wyomissing, PA 19610

This representation letter is provided in connection with your audits of the basic financial statements of Monroe County Transportation Authority (the Authority) as of and for the years ended June 30, 2025 and 2024 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of date of this letter:

***Financial Statements***

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated September 17, 2025, for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events, and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements, and for which U.S. GAAP requires adjustment or disclosure, have been adjusted or disclosed.

7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We have set our fare structure so that the rate charged elderly persons with disabilities during non-peak hours for transportation utilizing or involving the facilities and equipment of the project financed with FTA funds will not exceed one-half of the rates generally applicable to other persons at peak hours.
9. We have not provided charter service with FTA funded equipment.
10. We have no direct or indirect legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
11. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
12. We have informed you of all uncorrected misstatements.

#### **Information Provided**

13. We have provided you with:
  - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audits;
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and
  - d. Minutes of the meetings of the Board of Directors, or summaries of actions of recent meetings for which minutes have not yet been prepared.
14. All transactions have been recorded in the accounting records and are reflected in the financial statements.
15. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
16. We have no knowledge of allegations of fraud or suspected fraud affecting the Authority's financial statements involving:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others where the fraud could have a material effect on the financial statements.
17. We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements received in communications from employees, former employees, analysts, regulators, short sellers, or others.
18. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects were considered when preparing financial statements.
19. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.

20. We have disclosed to you the identity of the Authority's related parties and all the related-party relationships and transactions of which we are aware.
21. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Authority's ability to record, process, summarize, and report financial data.
22. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
23. During the course of your audits, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

### ***Supplementary Information***

24. With respect to supplementary information presented in relation to the financial statements as a whole:
  - a. We acknowledge our responsibility for the presentation of such information.
  - b. We believe such information, including its form and content, is fairly presented in accordance with U.S. GAAP.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
25. With respect to required supplementary information presented as required by GASB to supplement the basic financial statements:
  - a. We acknowledge our responsibility for the presentation of such required supplementary information.
  - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by U.S. GAAP.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.

### ***Compliance Considerations***

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm that management:

26. Is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework.
27. Is responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the auditee.
28. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
29. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts.

30. Has identified and disclosed to the auditor all instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements.
31. Is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
32. Acknowledges its responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
33. Has taken timely and appropriate steps to remedy fraud; noncompliance with provisions of laws, regulations, contracts and grant agreements; or abuse that the auditor reports.
34. Has a process to track the status of audit findings and recommendations.
35. Has identified for the auditor previous audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
36. Has provided views on the auditor's reported findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report.
37. Acknowledges its responsibilities as it relates to non-audit services performed by the auditor, including a statement that it assumes all management responsibilities; that it oversees the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; that it evaluates the adequacy and results of the services performed; and that it accepts responsibility for the results of the services.

In connection with your audit of federal awards conducted in accordance with Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), we confirm:

38. Management is responsible for complying, and has complied, with the requirements of Uniform Guidance.
39. Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs.
40. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on its federal programs.
41. Management has prepared the schedule of expenditures of federal awards in accordance with Uniform Guidance and has included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
42. Management has identified and disclosed all of its government programs and related activities subject to the Uniform Guidance compliance audit.
43. Management has identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

44. Management has made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
45. Management has identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards or stated that there was not such noncompliance.
46. Management believes that the auditee has complied with the direct and material compliance requirements (except for noncompliance it has disclosed to the auditor).
47. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
48. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
49. Management has disclosed to the auditor any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
50. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
51. Management is aware of no known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stated that there were no such known instances.
52. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
53. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
54. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
55. Management has charged costs to federal awards in accordance with applicable cost principles.
56. The reporting package does not contain protected personally identifiable information.
57. Management has accurately completed the appropriate sections of the data collection form.
58. If applicable, management has disclosed all contracts or other agreements with service organizations.

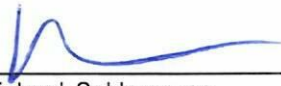
59. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

MONROE COUNTY TRANSPORTATION AUTHORITY

Wayne Mazur  
Board Chair



Richard Schlameuss  
Chief Executive Officer



Gosia Sobieszczuk  
Chief Financial Officer

