



**Monroe County Transportation Authority**  
**Agreed-Upon Procedures**

June 30, 2025

# Monroe County Transportation Authority

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Table of Contents

June 30, 2025

	<b>Page</b>
<b>INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES</b>	1 and 2
<b>FINANCIAL SCHEDULE</b>	
Schedule of Revenues and Expenditures	3

## Independent Accountant's Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and the Monroe County Transportation Authority (the Authority), to assist you with respect to the financial schedule and exhibit required by the DHS, *Single Audit Supplement*. The Authority is responsible for the preparation and fair presentation of this schedule.

The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of preparation of this schedule. 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 as follows:

- A. We have verified by comparison of the amounts and classifications that the supplemental financial schedule listed below, which summarizes amounts reported to the DHS for fiscal year ended June 30, 2025, has been accurately compiled and reflects the audited books and records of the Authority. We have also verified by comparison to the example schedules that this schedule is presented, at a minimum, at the level of detail and in the format required by the DHS, *Single Audit Supplement*, pertaining to this period.

Program Name	Exhibit Number	Referenced Schedule/Exhibit
Medical Assistance Transportation Program - Monroe County	III	Schedule of Revenues and Expenditures

- B. We inquired of management regarding adjustments to reported revenues or expenditures that were not reflected on the reports submitted to the DHS for the period in question.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the preparation of this schedule. 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 be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the Department of Human Services 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

**Monroe County Transportation Authority****Exhibit III**

Medical Assistance Transportation Program - Monroe County  
Schedule of Revenues and Expenditures  
Year Ended June 30, 2025

	<u>Reported</u>	<u>Actual</u>
<b><i>Service Data</i></b>		
<b>Expenditures</b>		
Group I Clients	\$ 625,451	\$ 625,451
Group II Clients	<u>12,764</u>	<u>12,764</u>
<b>Total Expenditures</b>	<b><u>\$ 638,215</u></b>	<b><u>\$ 638,215</u></b>
<b><i>Allocation Data</i></b>		
<b>Revenues</b>		
Department of Human Services	\$ 638,215	\$ 638,215
<b>Funds Expended</b>		
Operating costs	<u>638,215</u>	<u>638,215</u>
<b>Excess of Revenues over Expenditures</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>