



SFMTA Bond Oversight Committee
FY23 Bond Agreed Upon Procedures
December 6, 2023



Agenda

- **Firm Overview**
- **Client Service Team**
- **FY23 Bond Agreed Upon Procedures**

Firm Overview



6,500+
U.S. Professionals

38
U.S. Locations

81
Years

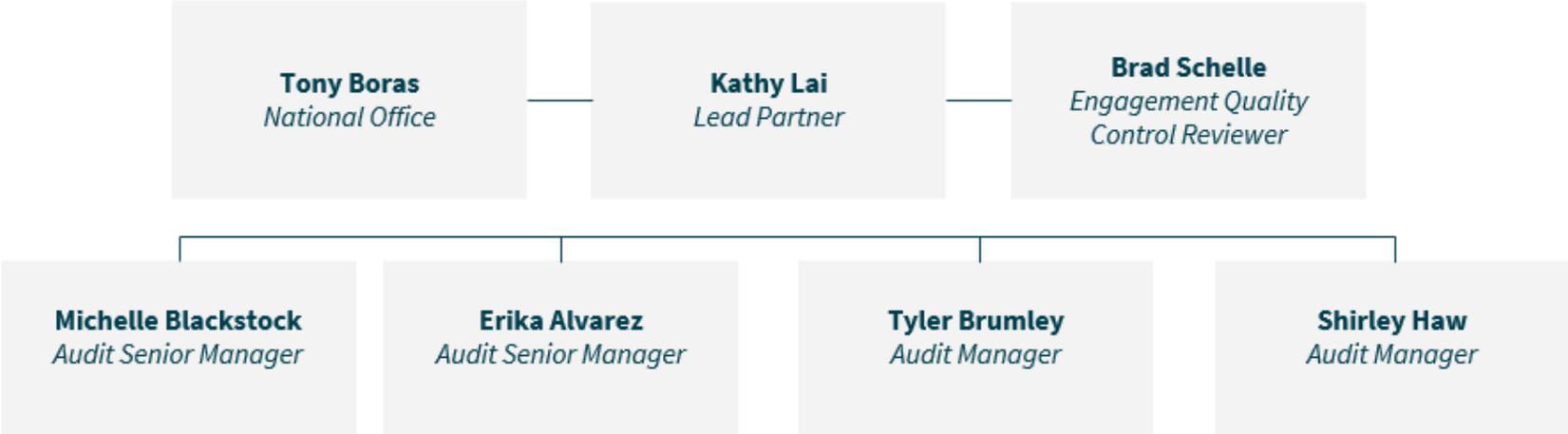
6
Offices in California

42,000
Crowe Global Professionals

150
Countries



Client Service Team



FY23 Bond Agreed Upon Procedures

Engagement Letter

Crowe's responsibilities

SFMTA's responsibilities

Other matters

Procedures



FY23 Bond Agreed Upon Procedures

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

Erika Alvarez, CPA

Erika.alvarez@crowe.com

Crowe is the brand name under which the member firms of Crowe Global operate and provide professional services, and those firms together form the Crowe Global network of independent audit, tax, and consulting firms. Crowe may be used to refer to individual firms, to several such firms, or to all firms within the Crowe Global network. The Crowe Horwath Global Risk Consulting entities, Crowe Healthcare Risk Consulting LLC, and our affiliate in Grand Cayman are subsidiaries of Crowe LLP. Crowe LLP is an Indiana limited liability partnership and the U.S member firm of Crowe Global. Services to clients are provided by the individual member firms of Crowe Global, but Crowe Global itself is a Swiss entity that does not provide services to clients. Each member firm is a separate legal entity responsible only for its own acts and omissions and not those of any other Crowe Global network firm or other party. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global. The information in this document is not – and is not intended to be – audit, tax, accounting, advisory, risk, performance, consulting, business, financial, investment, legal, or other professional advice. Some firm services may not be available to attest clients. The information is general in nature, based on existing authorities, and is subject to change. The information is not a substitute for professional advice or services, and you should consult a qualified professional adviser before taking any action based on the information. Crowe is not responsible for any loss incurred by any person who relies on the information discussed in this document. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global. © 2023 Crowe LLP.