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June 12, 2026

Sikich CPA LLC  
ATTN: Amy Sherwood, CPA, CISA  
333 John Carlyle Street, Suite 500  
Alexandria, VA 22314

Subject: MAG RTP Performance Audit Revised Final Report Draft

Dear Ms. Sherwood:

Valley Metro has completed its review of the revised final report draft of the performance audit of the Maricopa Association of Governments (MAG) Regional Transportation Plan (RTP) dated June 5, 2026.

Valley Metro's response to the finding is outlined below and on the subsequent pages for each of the four audit recommendations. Please note our responses are contingent upon Valley Metro Regional Public Transportation Authority's Board of Directors approval.

**Chapter 4: Light rail and streetcar boarding data**

Valley Metro reported inconsistent light rail and streetcar boarding data, resulting in potential difficulties for management in making informed decisions regarding service level adjustments and future budgets, and a lack of public transparency regarding its performance

Valley Metro's response: The finding is agreed to.

Response explanation: The finding relative to inconsistent boarding data is accepted; however, it has not impacted service levels or budget development. The ridership reporting process consists of a series of interconnected monthly reports. These reports are used internally and externally to communicate ridership trends and operational performance. The reporting structure functions as a pipeline, with monthly ridership reports serving as the primary data source. Subsequent reports rely on this dataset and incorporate the finalized ridership figures into additional reporting. Retroactive revisions to monthly ridership reports had not been transferred to downstream dependent reports, resulting in discrepancies. Additional procedures for reconciliation are being undertaken, and downstream reports will be replaced by a dashboard platform that is updated simultaneously to improve automation, consistency, and validation of reported information.

**Recommendation 6:** Incorporate corrected boarding data into the fiscal years 2022 through 2025 Annual Ridership Reports, Transit Performance Ridership Reports, and Boardings per Station Reports, and re-issue them to the public.

Valley Metro's response: The audit recommendation will be implemented.

Response explanation: The audit recommendation to update boarding data will be implemented. Valley Metro has identified the months with impacted data and will have revised materials on our website no later than June 30, 2026.

**Recommendation 7:** Develop and implement procedures to ensure the consistency of reported performance data, including defined roles and responsibilities for performance data management and reporting.

Valley Metro's response: The audit recommendation will be implemented.

Response explanation: To eliminate inconsistencies identified, all ridership reporting outputs will be consolidated under a single controlled reporting framework and, to improve reporting efficiency, review procedures will be developed and implemented no later than May 31, 2026.

**Recommendations 8:** Develop and implement procedures to ensure the consistency of reported performance data, including defined timeframes for completing reconciliation and validation processes.

Valley Metro's response: The audit recommendation will be implemented.

Response explanation: To ensure consistency and timely completion of ridership reporting, formalized reconciliation and validation review procedures will be developed and will be implemented no later than May 31, 2026.

**Recommendation 9:** Develop and implement procedures to ensure the consistency of reported performance data, including training for staff on these processes.

Valley Metro's response: The audit recommendation will be implemented.

Response explanation: To support the implementation of updated ridership reporting procedures, staff training will be conducted, including incorporating standardized work flows, no later than May 31, 2026.

Valley Metro recognizes the value of the audit to the residents of our region and welcomes any opportunity to improve our processes and to increase efficiency and effectiveness wherever possible. We will continue to evaluate performance on an ongoing basis to ensure that we are implementing the RTP in the most efficient and effective way possible.

Thank you for allowing Valley Metro the opportunity to respond to the revised draft Performance Audit Report findings. If you have any questions, please don't hesitate to contact me at [jmeffordmiller@valleymetro.org](mailto:jmeffordmiller@valleymetro.org).

Sincerely,

A handwritten signature in black ink that reads "Jessica Mefford-Miller". The signature is written in a cursive style with a large initial "J".

Jessica Mefford-Miller  
Chief Executive Officer

cc: Trevor Collon, Chief, Capital Development  
Ken Kessler, Chief Financial Officer  
Christopher Ramirez, Interim Chief Transportation Officer  
Darren Curry, Chief, Maintenance  
Sebrina Beckstrom, Chief, Audit and Compliance  
Alexis Tameron Kinsey, Chief, Policy and Government Relations  
Michael Eshleman, Deputy Chief, Planning and Development