

MARTA'S RESPONSE TO MAULDIN & JENKINS AUDIT REPORT

Topline Summary

In 2023, the City of Atlanta contracted with Mauldin & Jenkins to perform a review of the More MARTA program. While MARTA agrees with some of the recommendations outlined in Mauldin & Jenkins report—such as restructuring the IGA with the City—we vehemently disagree with any suggestion that MARTA somehow owes the City of Atlanta \$70 million. The report's findings are based on a flawed methodology reverse engineered to arrive at inaccurate calculations. These errors were pointed out by MARTA to Mauldin & Jenkins ahead of time but were ignored and omitted from their final report.

Flawed Cost Allocation Methodology

- Mauldin & Jenkins calculations are wrong—and their flawed methodology unfortunately produced significantly inaccurate findings.
- Mauldin & Jenkins' calculations are fundamentally flawed because they improperly applied a COVID-based cost allocation method to pre-COVID data for the years 2017, 2018 and 2019.
- Under this flawed methodology, a missed trip in DeKalb County, for example, would be automatically credited to More MARTA City of Atlanta—thus reducing its cost—effectively having DeKalb County subsidize the More MARTA program for that individual trip.
- This resulted in grossly inaccurate reductions in revenue mile and hour costs—and thus Mauldin & Jenkins' wildly inaccurate total figure. MARTA's methodology, which accounts for service increases and uses a percentage allocation, provides a more accurate and reliable cost distribution.
- Additionally, despite several repeated requests, Mauldin & Jenkins refused to provide documentation for exactly how they arrived at their calculations, forcing MARTA to file an open records request for this information—which we have still not received in full.

Restructuring the Intergovernmental Agreement

- We agree that the current More MARTA Intergovernmental Agreement with the City is cumbersome, restrictive, and ineffective.
- The agreement should be restructured for greater clarity and efficiency to minimize the impact of shifting political dynamics between and during an administration.
- As the recipient of the sales tax responsible for delivering the program, it is critical that MARTA have stability and certainty in the decision-making process for this program to be successful.
- Reducing ancillary agreements and ensuring a clear, consistent framework will support better business, financial planning, and overall success of the program.

To view MARTA's complete responses to Mauldin & Jenkins observations and recommendations, click [HERE](#).