



KENNETH MEJIA
CONTROLLER

March 26, 2026

Honorable Members of the City Council
City of Los Angeles, California

Dear Honorable Members:

SUBJECT: FISCAL YEAR 2023-24 COST ALLOCATION PLAN (CAP) 48 AUDIT REPORTS FOR CENTRAL SERVICES AND FRINGE BENEFITS, AND DEPARTMENT ADMINISTRATION AND SUPPORT AND COMPENSATED TIME OFF

Attached to this transmittal are the two Fiscal Year 2023-24 Cost Allocation Plan (CAP) 48 audit reports for Central Services and Fringe Benefits, and Department Administration and Support and Compensated Time Off Costs. These CAP rates are based on Fiscal Year 2023-24 costs and are to be applied during fiscal year 2025-26.

If you have any questions, please contact Ning Cao, Cost Allocation Plan Section at (213) 978-7241 or ning.cao@lacity.org.

Sincerely,

A handwritten signature in black ink that reads 'Vincent de Vera'.

VINCENT DE VERA
Chief Deputy Controller

Attachments