



OFFICE OF INSPECTOR GENERAL

FLORIDA DEPARTMENT OF TRANSPORTATION

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Robert E. Clift
Inspector General

Single Audit Compliance Review – District Six Advisory Report No. 121-8009

April 10, 2013

EXECUTIVE SUMMARY

The Office of Inspector General (OIG) conducted a single audit compliance review in the Florida Department of Transportation's (department) District Six. The purpose of this engagement was to determine if District Six complied with federal and state single audit regulations as well as the department's *Single Audit Procedure*.

We tested a sample of 10 federal awards and 12 state financial assistance grants with total disbursements over \$41 million from a population of 61 awards and grants for fiscal year ended 2010. Of the 22 grants reviewed, 15 fully complied with all the requirements tested, 4 were already closed and the remaining 3 grants were missing only one or two compliance review elements (Attachment 1). We identified the following:

- All (100%) audit reports were received timely in the district;
- All (100%) audit reports showed evidence of receipt, such as a date stamp;
- Eighteen (82%) agreements contained the required single audit language and provisions;
- Twenty (91%) files contained evidence of during-the-award monitoring;
- Twenty-one (95%) Single Audit System checklists were completed within six months; and
- Eighteen (82%) audit report expenditures were reconciled and adequately explained.

Based on the current findings, we recommend the:

- Program Managers conduct during-the-award monitoring activities throughout the year, such as: site visits at the recipient to review programmatic records and observe operations; regular contact and documented inquiries of the project's status; and reviews as described in the department's Local Agency Program (LAP) Bulletin 03-11; and
- Public Transportation Manager revise the consultant's, Atkins North America, Inc. (Atkins), current Task Work Order to ensure all single audit requirements are included.

We commend District Six's Single Audit Liaison and Program Managers for correcting several issues noted from a prior single audit compliance review by revising all active agreements with the correct single audit language and threshold amount.

District Six's response to our report indicated concurrence with the findings and appropriate corrective action has been implemented for active agreements. Also, the district will not be renewing the consultant's Task Work Order and single audit responsibilities will be managed by internal staff.

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BACKGROUND AND INTRODUCTION

The department's Single Audit Liaisons and Program Managers are responsible for maintaining internal controls and reasonable assurance that recipients/subrecipients are complying with laws, regulations and the provisions of grant agreements related to federal and state single audit requirements.

Department Program Managers are responsible for reconciling the recipient's/subrecipient's reported expenditures against department funds disbursed and completing the OIG's Single Audit System checklist within six months after receipt of the recipient's/subrecipient's audit report. District Six's Public Transportation Office contracted (C8Z68) with Atkins through Task Work Order 4 to perform these responsibilities. Atkins, an engineering and design consulting company, subcontracted these responsibilities to a sub-consultant who was required to: gather and analyze financial records of subrecipients; fill in the [Single Audit System] compliance review checklist; and electronically input findings as required for the district's public transportation projects.

The district's Single Audit Liaison reviews audit reports, reconciles expenditures and completes Single Audit System checklists for all program areas except District Six's Public Transportation Office.

A prior District Six Single Audit Compliance Review, Advisory Memorandum 10T-8005, indicated findings regarding outdated single audit language in agreements and untimely receipt and review of audit reports.

PURPOSE, SCOPE AND METHODOLOGY

Section 20.055, Florida Statutes (F.S.), requires the OIG to conduct audits, examinations, investigations and management reviews related to programs and operations of the department. This engagement was performed as part of the OIG's Annual Audit Plan.

The purpose of this engagement was to determine if District Six complied with federal and state single audit regulations as well as the department's Procedure No. 450-010-001, *Single Audit Procedure*.

The scope of this advisory was a population of 61 federal awards and state financial assistance grants from the Single Audit System for fiscal year ended 2010. We reviewed 22 grants with total disbursements over \$41 million.

The methodology included a checklist with 32 individual compliance elements, which were consolidated into these categories:

- Reviewing federal and state regulations and the department's *Single Audit Procedure*;
- Verifying accuracy of the recipients'/subrecipients' reported Schedule of Expenditures of Federal Awards and State Financial Assistance and findings;
- Determining if Single Audit System checklists were accurately reconciled;
- Reviewing agreements for current single audit language and provisions;
- Examining management controls and supporting documentation; and
- Interviewing appropriate staff.

RESULTS OF REVIEW

District Six's Single Audit Liaison and Program Managers corrected issues noted from the prior single audit compliance review 10T-8005.

The details of our current review are summarized as follows:

Finding 1 – Federal regulations

Objective	To determine if the 10 federal awards are in compliance with federal regulations.
Conclusion	<p>Of the 10 federal awards tested, eight were in full compliance with federal regulations (Attachment 1). Our testing determined:</p> <ul style="list-style-type: none">• All (100%) audit reports were received timely within nine months after the end of the subrecipient's fiscal year;• Nine (90%) agreements contained the required single audit language and provisions; and• Eight (80%) files had evidence of during-the-award monitoring, including one that was not applicable due to emergency relief debris removal.
Condition (Supporting Evidence)	OMB Circular A-133 revised the audit threshold from \$300,000 to \$500,000 in June 2003. Agreement AON86, signed January 1, 2007, had the outdated \$300,000 audit threshold on its Local Agency Program (LAP) agreement. The department's LAP agreement template, number 525-010-40 was revised in March 2007 and contained the current \$500,000 audit threshold. There was no evidence of during-the-award monitoring for AON86 and AOS56.
Criteria	OMB Circular A-133, <i>Audits of States, Local Governments, and Non-Profit Organizations</i> and OMB Circular A-133 <i>Compliance Supplement 2011, Part 3</i> for subrecipient monitoring.
Cause	The Program Manager for AON86 did not create a Supplemental Agreement revising the audit threshold to \$500,000. Additionally, the Program Manager did not conduct during-the-award monitoring on AON86 and AOS56 as required by OMB Circular A-133 <i>Compliance Supplement 2011, Part 3</i> for subrecipient monitoring.
Effect (Impact)	Not creating a Supplemental Agreement and increasing the audit threshold from \$300,000 to \$500,000 makes the department noncompliant with federal regulations. Lack of during-the-award monitoring puts the department at risk of not receiving appropriate deliverables as well as violates contract and grant provisions, laws and regulations.

Recommendation	<p>Since agreement AON86 is closed, there is no recommendation regarding this agreement.</p> <p>We recommend the Program Managers conduct during-the-award monitoring activities throughout the year, such as:</p> <ul style="list-style-type: none">• Site visits at the subrecipient to review programmatic records and observe operations;• Regular contact and documented inquiries regarding the project's progress; and• Reviews as described in the department's Local Agency Program (LAP) Bulletin 03-11, <i>LAP Construction Oversight and Project Review</i>.
Corrective Action Taken	<p>Based on a prior compliance review, District Six's Single Audit Liaison and Program Managers previously reviewed and updated all active agreements to include accurate threshold amounts and single audit language.</p>

Finding 2 – State regulations

Objective	<p>To determine if the 12 state financial assistance grants are in compliance with state regulations.</p>
Conclusion	<p>Of the 12 grants tested, nine were in full compliance with state regulations (Attachment 1). Our testing determined:</p> <ul style="list-style-type: none">• All (100%) audit reports were received timely;• Nine (75%) agreements contained the required single audit language and Supplemental Agreements were adhered to, if applicable; and• All (100%) files had evidence of monitoring.
Condition (Supporting Evidence)	<p>Agreement ANS44 had an outdated audit threshold of \$300,000 and agreement AP047 was missing monitoring language. A Supplemental Agreement for AOX66 amended the project description and Exhibit C, item 2, to include: "The agency shall provide District Office with quarterly reports on project and construction progress." We found no evidence of quarterly progress reports submitted.</p>
Criteria	<p>State single audit regulations are contained within:</p> <ul style="list-style-type: none">• Section 215.97, Florida Statutes, <i>Florida Single Audit Act</i>;• Chapter 10.550, <i>Local Governmental Entity Audits</i>, Rules of the Auditor General;• Chapter 10.650, <i>Florida Single Audit Act Audits – Nonprofit and For-Profit Organizations</i>, Rules of the Auditor General;• Rule Chapter 69I-5, Florida Administrative Code for standard audit language and monitoring from Form DFS-A2-CL; and• Public Transportation Supplemental Joint Participation Agreement Number 1, dated February 12, 2009, for AOX66.

Cause	The Program Managers did not create Supplemental Agreements to revise the audit threshold from \$300,000 to \$500,000 for ANS44 and include required monitoring language for AP047. The Program Manager for AOX66 did not hold the recipient accountable for submitting quarterly reports on project and construction progress.
Effect (Impact)	Not creating Supplemental Agreements and increasing the audit threshold to \$500,000, and failing to include monitoring language makes the department noncompliant with state regulations. Not holding the recipient accountable for submitting quarterly reports violates the Supplemental Agreement requirements.
Recommendation	<p>Since agreements AP047, ANS44, and AOX66 are closed, there are no recommendations regarding these agreements.</p> <p>We recommend the Program Managers hold recipients accountable for requirements in future Supplemental Agreements.</p>
Corrective Action Taken	Based on a prior compliance review, District Six's Single Audit Liaison and Program Managers previously reviewed and updated all active agreements to include accurate threshold amounts and single audit language.

Finding 3 – Department procedure

Objective	To determine if the Single Audit Liaison and Program Managers followed the department's <i>Single Audit Procedure</i> .
Conclusion	<p>Of the 22 federal awards and state financial assistance grants selected for testing, we determined:</p> <ul style="list-style-type: none">• All (100%) audit reports showed evidence of receipt (date stamp or electronic printout);• Twenty-one (95%) Single Audit System checklists were completed within the required six months; and• Eighteen (82%) audit report expenditures were accurately reconciled, adequately explained, findings identified or had an Under the Threshold Certification Statement completed in the Single Audit System.
Condition (Supporting Evidence)	The department's Task Work Order with Atkins required all Single Audit System checklists to be completed by December 31, 2011; however, the department's <i>Single Audit Procedure</i> requires all checklists to be completed within six months after receipt of the audit report. The audit report for AOC81 was received in April 2011 and the Single Audit System checklist was completed in November 2011.

Criteria	<p>The department's Procedure No. 450-010-001, <i>Single Audit Procedure</i>, Sections 3.1 and 3.2 establish responsibilities for the Program Managers and Single Audit Liaison. Program Managers are responsible for reviewing audit reports, reconciling the expenditures and completing Single Audit System checklists within six months after receipt of the audit report.</p>
Cause	<p>District Six's Public Transportation Manager did not fully specify on Atkins' Task Work Order that Single Audit System checklists are required to be completed within six months after receipt of the audit report.</p> <p>Checklists completed by the sub-consultant did not contain adequate detail to explain the difference between recipients' expenditures and the department's disbursements.</p>
Effect (Impact)	<p>Not specifying the required six month time frame on Atkins' Task Work Order diminishes the department's ability of monitoring audit reports timely.</p> <p>Without including sufficient details, such as the department's invoice number or date of disbursement on the sub-consultant's Single Audit System checklist comments, the department cannot properly account for all funding.</p>
Recommendation	<p>We recommend District Six's Public Transportation Manager:</p> <ul style="list-style-type: none">• Revise Atkins' current Task Work Order to ensure all Single Audit System checklists for public transportation projects are completed within six months after receipt of the audit report; and• Include on Atkins' Task Work Order that the sub-consultant provide adequate comments accounting for all department funding and recipient expenditures in the Single Audit System.

APPENDIX A – Consultant Response



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December 5, 2012

Mr. Joe Gilboy
Audit Manager
Florida Department of Transportation
Office of Inspector General
605 Suwannee Street, Mail Station 44
Tallahassee, FL 32399-0450

SENT ONLY BY E-MAIL [to: joseph.gilboy@dot.state.fl.us]

**RE: Draft Report 12I-8009, Single Audit Compliance Review – District 6
Written Response by Prime Consultant - Atkins**

Per your letter of November 7, 2012, enclosed please find our written response to the findings of the above-referenced draft report on Single Audit Compliance Review for District 6. Our responses are to the three specific findings rendered in the draft report, as follows:

Finding 1 – Federal Regulations

This finding related to a determination as to whether 10 sampled federal awards were in compliance with federal regulations.

There do not appear to be any conclusions herein which relate to the role and responsibility of Atkins and its subcontractor Basulto Management Consulting (BMC) under our task work order assignments to complete Single Audit System checklists. Therefore, we have no response to this finding.

Finding 2 – State Regulations

This finding related to a determination as to whether 12 sampled state financial assistance grants were in compliance with state regulations.

There do not appear to be any conclusions herein which relate to the role and responsibility of Atkins and its subcontractor Basulto Management Consulting (BMC) under our task work order assignments to complete Single Audit System checklists. Therefore, we have no response to this finding.

Finding 3 – Department Procedure

This finding related to a determination as to whether the Single Audit Liaison and Program Managers followed the Department's *Single Audit Procedure*, based on a review of the 22 federal awards and state financial assistance grants selected for testing. There were two recommendations relating to Atkins and its subconsultant BMC arising from the reviews, as follows:

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1. Recommendation 1: Revise Atkins' current Task Work Order to ensure all Single Audit System checklists for public transportation projects are completed within six months after receipt of the audit report; and
2. Recommendation 2: Include on Atkins' Task Work Order that the sub-consultant provide adequate comments accounting for all department funding and recipient expenditures in the Single Audit System.

Our responses to these two recommendations are provided below:

1. Recommendation 1: Completion of Single Audit System checklists within six months of receipt of the audit report.

In the case of the checklist work for Agreement Number AOC81, based on its receipt by the department in April 2011, the checklist should have been completed by October 2011 to be in compliance with the six month review timeline, rather than in November 2011 as was the case, ahead of the task work order completion date of December 31, 2011. In this instance, there appears to have been a delay in securing the Single Audit Report (SAR). Our subconsultant as a regular practice advises District 6 as needed when the SAR submittal by the grantee is late, there is insufficient backup documentation submitted to complete the reconciliation, or some other factor affects the timely processing.

Our subconsultant BMC has suggested that in the future, the checklist completion timelines for each agreement could be checked after our task work order notice-to-proceed is issued to identify any schedule issues with the agreements being reviewed. Time-sensitive reviews could be accelerated, assuming relevant support information is in our hands in a timely manner. This would also assume that the task work order is issued in a timely manner relative to the six-month review constraint.

2. Recommendation 2: Provision of adequate comments.

Each fiscal year since 2003, BMC has provided financial consulting services to FDOT District 6, most recently as a subconsultant to Atkins. In this capacity, BMC has analyzed the financial records of agencies, reconciled reimbursement data and completed the appropriate checklist for each grant with the information provided on the single audit reports. According to BMC, one of the reasons this is particularly challenging is that the State fiscal year end (June 30) does not match that of the recipients. In the past, the Office of the Inspector General has provided Single Audit checklist training during which emphasis has been put into drafting short and concise comments with the inclusion of acronyms and showing only the necessary amounts to reflect the reconciliation. BMC reports to us that more recent training sessions and guidance provided by the new Single Audit Coordinator would indicate that additional details would be appropriate; our subconsultant BMC concurs with this view and will be meeting with District VI staff to develop consistent terminology and standards to ensure a more complete description of the reconciliations on future checklists.

Based on both Attachment 1 (from the Single Audit Compliance Review report) compliance review elements for contracts ANS44, ANT11 and AOX66 and on the most recent Single Audit Training, our subconsultant BMC proposes to revise the checklist comments as indicated below:

Agreement No.	Recipient	Disbursements	Single Audit Report Amount	Comment on Checklist	New Comment
ANS44	City of Key West	\$1,501,338.53	\$807,096.00	The FLAIR reconciled the Single Audit Reports for FY2009 and FY2010.	A portion of the total amount disbursed per FLAIR* (specifically \$694,242) is reported on the agency's 08/09 CAFR**. The balance of \$807,096 agrees with agency expenditures reported on the 09/10 CAFR.
ANT11	City of Key West	\$86,465.67	\$143,636.00	The FY2010 FLAIR was reported on the agency's FY2010 SAR. The FDOT Invoice Tracking Sheet shows an invoice which were approved for payment on 07/20/2010 which has not been entered in the FLAIR as of to date. This payment will reconcile FY2010 Single Audit Report.	The total amount shown in the FLAIR is less than that reported on the agency's 09/10 CAFR. The FDOT Invoice tracking sheet shows invoices No. 12, 13 and 14 that were approved for payment on 07/20/2010, 10/05/2010 and 01/24/2011, respectively, which had not been entered in the FLAIR as of 6/30/2010 (State Fiscal Year End). Once reported, these payments will reconcile the agency's 09/10 CAFR.
AOX66	Miami Dade County Seaport	\$2,775,896.96	\$2,330,112.00	The FY 2010 FLAIR amount of \$1,351,629.80 is reported on the agency's FY09 Single Audit Report. The amount of \$1,734,990.43 is reported on the agency's FY2010. The FY2010 FLAIR is reporting a payment of \$595,119.56. Those payments will reconcile the FLAIR and SAR for FY2010.	A portion (\$1,040,906.53) of the total amount of shown in the FLAIR is reported on the agency's 08/09 CAFR. The Balance amount of \$1,734,990.43 shown in the FLAIR is reported on the agency's 09/10 CAFR. The FY2011 FLAIR is reporting a payment of \$595,119.56. This payment will reconcile the agency's 09/10 CAFR.

*FLAIR Florida Accounting Information Resource

**CAFR Comprehensive Annual Financial Report

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Additionally, in the reconciliation of the agreement number AOC81, the Sub-recipient Monroe County reported on the Single Audit Report for Fiscal Years 2008 and 2009 the cumulative total amount of \$9,152,508 which exceeded the maximum FDOT participation. Our subconsultant BMC acknowledges that more detail should have been provided in the checklist comment in order to clarify that the grantee's Schedule of Financial Assistance was incorrect. This is an example of a reporting deficiency that BMC has identified and reported in the past resulting in restatement of financial reporting by other FDOT grantees. Despite this, the amount billed by Monroe County and the amount reimbursed by the FDOT does not exceed the maximum allowed under the grant of \$8,708,580. We have received the FY 2011 Single Audit Report from Monroe County and it appears that they continue to report the incorrect amount of State Financial Assistance. We have been in contact with both District VI and Monroe County regarding this discrepancy and they are investigating it as of this writing.

We appreciate the opportunity to respond to the findings, and in so doing contribute to the improvement of this important audit function. We ask that you confirm by e-mail your receipt of our response. Please contact me at 305-514-3369 or by e-mail at jack.schnettler@atkinsglobal.com should there be a need.

Sincerely,



Jack S. Schnettler, P.E.
Project Manager

Attachments

cc: Project File
Jose Basulto – BMC
Dennis Newjahr - Atkins

APPENDIX B – Management Response



Florida Department of Transportation

RICK SCOTT
GOVERNOR

1000 NW 111th Avenue
Miami, FL 33172-5800

ANANTH PRASAD, P.E.
SECRETARY

MEMORANDUM

DATE: April 4, 2013
TO: Joseph W. Gilboy, Audit Manager, Office of Inspector General
COPY: Kristofer Sullivan, Director of Audit, Office of Inspector General
FROM: Gus Pego, P.E., District Six Secretary 
SUBJECT: **Single Audit Compliance Review – District Six
Advisory Report No. 121-8009**

Our team thoroughly analyzed the Single Audit Compliance Review Advisory Report No. 121-8009; we appreciate your recognition of the efforts and accomplishments of our Single Audit Liaison, and Program Managers since the prior audit. I offer the following in response to your findings.

Finding 1 – Federal Regulations: Of the 10 federal awards tested, eight were in full compliance with federal regulations.

Recommendation: Since agreement AON86 is closed, there is no recommendation regarding this agreement.

We recommend the Program Managers conduct during-the-award monitoring activities throughout the year, such as:

- Site visits at the subrecipient to review programmatic records and observe operations;
- Regular contact and documented inquiries regarding the project's progress; and
- Reviews as described in the department's Local Agency Program (LAP) Bulletin 03-11, *LAP Construction Oversight and Project Review*.

District Response (to finding): *Concurrence with finding.*

District Corrective Action (to address finding): Corrective action already taken. FDOT LAP staff conducts the monitoring outlined in LAP Memo 03-11. The LAP Administrator, the FDOT Project Managers and Invoice Auditor monitor LAP projects and project administration regularly; the Construction LAP Coordinator conducts regular site visits, compliance audits, and inspects and final-accepts projects for close-out, all of which is documented and filed and/or uploaded to LAPIT. Local Agencies are notified of audit findings after every audit and reimbursement request, on a regular review schedule. The FDOT LAP staff calls and email agencies throughout every work day for various project management and administrative issues. FDOT LAP staff conducts a monthly project review call with the Florida Department of Environmental Protection to monitor their multiple Monroe County projects, in

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Joseph W. Gilboy
April 4, 2013
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addition to all the above. We are in the process of establishing the same (recurring call) with Miami Dade County Public Works and Waste Management.

Finding 2 – State Regulations: Of the 12 grants tested, nine were in full compliance with state regulations.

Recommendation: Since agreements AP047, ANS44, and AOX66 are closed, there are no recommendations regarding these agreements.

We recommend the Program Managers hold recipients accountable for requirements in future Supplemental Agreements.

District Response (to finding): *Concurrence with finding.*

District Corrective Action (to address finding): District Program Managers completed a review of current active/open grants and will continuously review future grants to confirm that the project monitoring language and revised audit threshold to \$500,000 are included. District Program Managers currently monitor projects during-the-award on a regular basis and will continue this practice, as well as insuring that recipients are held accountable to existing and future Supplemental Agreements.

Finding 3 – Department Procedure: Of the 22 federal awards and state financial assistance grants selected for testing:

- Twenty-one (95%) Single Audit System checklists were completed within the required six months; and
- Eighteen (82%) audit report expenditures were accurately reconciled, adequately explained, findings identified or had an Under the Threshold Certification Statement completed in the Single Audit System.

Recommendation - We recommend District Six's Public Transportation Manager:

- Revise Atkins' current Task Work Order to ensure all Single Audit System checklists for public transportation projects are completed within six months after receipt of the audit report; and
- Include on Atkins' Task Work Order that the sub-consultant provide adequate comments accounting for all department funding and recipient expenditures in the Single Audit System.

District Response (to finding): *Concurrence with finding.*

District Corrective Action (to address finding): The District has determined that qualified staff will now manage this task internally. The District does not intend to proceed to authorize additional Task Work Orders (TWO) for Single Audit System reviews with Atkins North American, Inc., or any other consultant at this time. Should a future need arise that necessitates the District to issue a TWO for Single Audit System reviews, the District will incorporate recommended language into the TWO.

We will continue to discuss the critical elements of Single Audit Compliance with our Program managers and look forward to your team visiting us in 2013 to train, refresh and update our team.

GP:bah

DISTRIBUTION, PROJECT TEAM AND STATEMENT OF ACCORDANCE

Action Official Distribution:

Gus Pego, P.E., Secretary, District Six
Brian Arena, District Transportation Support Manager

Information Distribution:

Ananth Prasad, P.E., Secretary of Transportation
Brian Peters, Assistant Secretary for Finance and Administration
Robin Naitove, Comptroller
Richard Biter, Assistant Secretary for Intermodal Systems Development
Francis Gibbs, Chief of Staff
Ken Harvey, Finance Director, Federal Highway Administration
Dyshá Weems, Financial Specialist, Federal Highway Administration
Jack S. Schnettler, P.E., Project Manager, Atkins North America, Inc.

Project Team:

Engagement was conducted by:
Helen Titoff, Audit Team Leader; and
Cameisha Smith, Auditor
Under the supervision of:
Joseph W. Gilboy, Audit Manager; and
Kristofer B. Sullivan, Director of Audit
Approved by: Robert E. Clift, Inspector General

Statement of Accordance

The mission of the department is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The mission of the Office of Inspector General is to promote integrity, accountability and process improvement in the Department of Transportation by providing objective fact-based assessments to the DOT team.

This work product was prepared pursuant to Section 20.055, Florida Statutes, in accordance with the applicable Principles and Standards for Offices of Inspectors General as published by the Association of Inspectors General and the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc.

This report is intended for the use of the agency to which it was disseminated and may contain information that is exempt from disclosure under applicable law. Do not release without prior coordination with the Office of Inspector General.

Please address inquiries regarding this report to the department's Office of Inspector General at (850) 410-5800.

ATTACHMENT 1 – Compliance Review Elements

Federal Awards:			Federal Requirements			Department Procedures		
Agreement Number	Subrecipient	Disbursements	Audit report received timely?	Agreement contained required single audit language and Supplemental Agreements adhered to?	Evidence of during-the-award monitoring?	Evidence of audit report received (date stamped)?	Single Audit System checklist completed within 6 months?	Checklist reconciliation, comments and findings accurately reflect subrecipient's activity?
AO267	Miami-Dade County Expressway Authority	\$540,597.42	Yes	Yes	Yes	Yes	Yes	Yes
AON86	Village of Key Biscayne	\$999,874.95	Yes	No	No	Yes	Yes	Yes
AOS56	City of Miami Springs	\$913,627.46	Yes	Yes	No	Yes	Yes	Yes
AOW70	Miami-Dade County	\$312,842.19	Yes	Yes	Yes	Yes	Yes	Yes
APG20	City of Miami Springs	\$124,764.40	Yes	Yes	Yes	Yes	Yes	Yes
APM90	City of North Miami	\$114,648.36	Yes	Yes	Yes	Yes	Yes	Yes
APJ38	City of Opa-Locka	\$68,214.13	Exempt	Yes	N/A	Under Threshold	Exempt	Under Threshold
A5117	Miami-Dade County	\$2,177,170.30	Yes	Yes	Yes	Yes	Yes	Yes
AOC81	Monroe County	\$2,205,227.30	Yes	Yes	Yes	Yes	No*	No*
AOY74	University of Miami	\$136,982.04	Yes	Yes	Yes	Yes	Yes	Yes
TOTAL:		\$7,593,948.55						

N/A (Emergency Relief) – hurricane agreement used to reimburse municipality for debris removal.

* Public transportation projects – Single Audit System checklists completed by sub-consultant.

ATTACHMENT 1 – Compliance Review Elements continued

State Financial Assistance:			State Requirements			Department Procedures		
Agreement Number	Recipient	Disbursements	Audit report received timely?	Agreement contained required single audit language and Supplemental Agreements adhered to?	Evidence of monitoring?	Evidence of audit report received (date stamped)?	Single Audit System checklist completed within 6 months?	Checklist reconciliation, comments and findings accurately reflect recipient's activity?
ANS44	City of Key West	\$1,501,338.53	Yes	No	Yes	Yes	Yes*	No*
AO697	Miami-Dade County	\$1,011,754.40	Yes	Yes	Yes	Yes	Yes*	Yes*
AP137	Miami-Dade County (Seaport)	\$914,674.25	Yes	Yes	Yes	Yes	Yes*	Yes*
AP107	Miami-Dade County	\$538,866.90	Yes	Yes	Yes	Yes	Yes*	Yes*
AOU24	City of Miami Gardens	\$300,000.00	Yes	Yes	Yes	Yes	Yes	Yes
AP082	City of Hialeah	\$268,607.00	Yes	Yes	Yes	Yes	Yes*	Yes*
ANT11	City of Key West	\$86,465.67	Yes	Yes	Yes	Yes	Yes*	No*
AP777	Miami-Dade County (Transit)	\$18,014,777.00	Yes	Yes	Yes	Yes	Yes*	Yes*
APM01	Miami-Dade County (Transit)	\$5,677,254.07	Yes	Yes	Yes	Yes	Yes*	Yes*
AOX66	Miami-Dade County (Seaport)	\$2,775,896.96	Yes	No	Yes	Yes	Yes*	No*
AP047	Miami-Dade County	\$1,538,152.64	Yes	No	Yes	Yes	Yes	Yes
AOY52	Miami-Dade County	\$1,527,252.53	Yes	Yes	Yes	Yes	Yes	Yes
TOTAL:		\$34,155,039.95						

* Public transportation projects – Single Audit System checklists completed by sub-consultant.