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Summary Report on Significant Single Audit Findings Impacting DOT Programs for the 3-Month Period Ending June 30, 2022
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Self-Initiated

Office of the Secretary | SA2022035 | August 3, 2022

What We Looked At

We queried and downloaded 90 single audit reports prepared by non-Federal auditors and submitted to the Federal Audit Clearinghouse between April 1, 2022, and June 30, 2022, to identify significant findings related to programs directly funded by the Department of Transportation (DOT).

What We Found

We found that reports contained a range of findings that impacted DOT programs. The auditors reported 19 incidents of significant noncompliance with Federal guidelines related to 12 grantees that require prompt action from DOT’s Operating Administrations (OA). Eight of these were repeat findings related to six grantees. The auditors also identified questioned costs totaling $7,148,093 for five grantees. Of this amount, $6,568,036 was related to the Pit River Tribe.

Our Recommendations

We recommend that DOT coordinate with the impacted OAs to develop corrective action plans to resolve and close the current and repeat findings identified in this report. We also recommend that DOT determine the allowability of the questioned transactions and recover $7,148,093, if applicable.

All OIG audit reports are available on our website at www.oig.dot.gov.
For inquiries about this report, please contact our Office of Government and Public Affairs at (202) 366-8751.
Memorandum

Date: August 3, 2022

Subject: ACTION: Summary Report on Significant Single Audit Findings Impacting DOT Programs for the 3-Month Period Ending June 30, 2022 | Report No. SA2022035

From: Dormayne “Dory” Dillard-Christian
Assistant Inspector General for Financial Audits

To: Deputy Assistant Secretary for Administration

The Office of Inspector General (OIG) performs oversight of independent, non-Federal auditors’ single audit1 reports. These auditors are required to perform the audits in accordance with generally accepted Government auditing standards and the Office of Management and Budget’s Uniform Guidance.2 Between 300 and 400 single audit reports are issued annually that include findings related to programs directly funded by DOT.

OIG issues memoranda that summarize the single audit reports’ significant findings and recommendations that require priority action by the Department of Transportation (DOT). When warranted, we also recommend that DOT recover funds that were inappropriately expended by non-Federal entities.

To identify findings that affect directly-awarded DOT programs, we obtained 90 single audit reports prepared by independent auditors and posted to the Federal Audit Clearinghouse3 between April 1, 2022, and June 30, 2022. From these 90 single audit reports we reviewed, we identified 49 DOT-related findings and reported on 19 significant findings (39 percent). The auditors reported significant noncompliance with Federal guidelines related to 12 grantees that require prompt action from DOT’s OAs. The auditors also identified questioned costs

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1 A single audit, as required by the Single Audit Act of 1996, as amended, helps Government agencies and auditors oversee the expenditure of Federal funds by non-Federal entities.
2 Under Title 2 of the Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), the auditor is required to render an opinion on the entity’s financial statements, identify inappropriate use of Federal funds, and report internal control and compliance deficiencies that affect Federal grant programs.
3 The Federal Audit Clearinghouse Image Management System is a public database of completed single audits—http://harvester.census.gov/facweb/—maintained by the U.S. Census Bureau on behalf of the Office of Management and Budget.
totaling $7,148,093 for five grantees. Of this amount, $6,568,036 was related to the Pit River Tribe. See Table 1 below for a summary of significant single audit findings requiring DOT’s most immediate attention.

We recommend that DOT:

1. Coordinate with impacted Operating Administrations (OA) to develop corrective action plans to resolve and close current findings highlighted in this report.

2. Determine the allowability of the questioned transactions and recover $7,148,093, if applicable.

Within 30 days of this report, DOT should identify specific actions planned or taken to resolve our recommendations and provide target action dates for implementation. We will track the recommendations until DOT provides documentation of final action. We will consider the recommendations closed upon our review and concurrence. If you have any questions, please email them to singleauditrequest@oig.dot.gov.

See exhibits A through L for details on the auditees; the non-Federal auditors’ findings, including areas of noncompliance; the conditions identified; and the non-Federal auditors’ recommendations.

cc: The Secretary
DOT Audit Liaison, M-1
DOT Appointee for Single Audits
DOT Single Audit Liaison

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<td>Metropolitan Transit Authority of Harris County Texas, Houston, TX, September 30, 2021</td>
<td>KPMG LLP</td>
<td>Allowable Costs/Cost Principles</td>
<td>2021-001</td>
<td>$404,903</td>
<td>J</td>
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a 2 C.F.R. Part 200, Appendix XI (Compliance Requirements), Part 3 identifies and describes the 12 types of compliance requirements.

b Non-Federal auditor findings do not always result in questioned costs.

* Repeat Finding

Source: Independent auditors’ reports.
Exhibit A. Allen County Regional Transit Authority, Lima, OH

Independent Auditor: Ohio Auditor of State

Report Date: March 8, 2022

Fiscal Year Ending: December 31, 2020

Applicable DOT Operating Administration and Program: Federal Transit Administration, Federal Transit Formula Grants

Finding Number: 2020-001

Compliance Requirement: Procurement and Suspension and Debarment

Condition: The ACRTA purchased two Ford 450 vans for $133,438 each, 2 - small vans for $63,940 each and expended $22,500 for the Beam Design for the Parking Lot Project for a total of $417,256 which was 15.8% of the total expenditures from the Federal Transit Cluster; however, the ACRTA did not maintain records sufficient to detail the history of the procurement: rationale for the method of procurement, section of contract type, contractor selection or rejection, and the basis for the contract price.

The lack of internal control for compliance with procurement suspension and debarment contributed to this noncompliance with this Federal program. Noncompliance with the requirements of a Federal grant may result in the loss of current or future billings.

Independent Auditor’s Recommendation: A control(s) should be implemented and monitored to ensure that the employee responsible for verifying compliance with procurement and suspension and debarment maintains records detailing the history of purchase.
Exhibit B. Titusville-Cocoa Airport Authority, Titusville, FL

Independent Auditor: Carr, Riggs & Ingram, LLC

Report Date: March 31, 2022

Fiscal Year Ending: September 30, 2021

Applicable DOT Operating Administration and Program: Federal Aviation Administration, Airport Improvement Program

Finding Number: 2021-009

Compliance Requirement: Special Tests and Provisions

Condition: Required wage rate requirement language was not included the agreement with one of two contractors tested during the current fiscal year. Further, certified payrolls were not obtained from this contractor.

Independent Auditor’s Recommendation:

Exceptions or modifications of the Authority’s internal control process should be considered with caution. In all cases, the Authority should ensure contract and vendor management procedures include appropriate grant compliance procedures to include:

I. Construction contracts and agreements for federal programs include wage rate requirement language.

II. Weekly certified payrolls are collected and reviewed for all projects subject to wage rate requirements.

Identified Questioned Costs: $18,121
Exhibit C. Sioux Falls Regional Airport Authority, Sioux Falls, SD

Independent Auditor: Eide Bailly, LLP

Report Date: May 11, 2022

Fiscal Year Ending: December 31, 2021

Applicable DOT Operating Administration and Program: Federal Aviation Administration, Airport Improvement Program

Finding Number: 2021-002

Compliance Requirement: Reporting

Condition: SF-425 annual reports were not completed and submitted for AIP3-46-0050-55, AIP3-46-0050-56 and AIP3-46-0050-57 awards by the due date. Additionally, the amount reported under line item: Landed Weight in Pounds within FAA Form 5100-127 didn’t agree to underlying records.

Independent Auditor’s Recommendation: Management should determine and formalize reporting responsibilities between the Airport and the State.
Exhibit D. Indian Township Tribal Government, Princeton, ME

Independent Auditor: Jonathan Cushman CPA, LLC

Report Date: May 4, 2022

Fiscal Year Ending: September 30, 2020

Applicable DOT Operating Administration and Program: Federal Highway Administration, Highway Planning and Construction

Finding Number: 2020-003

Compliance Requirement: Equipment and Real Property Management

Condition: The Tribe does not have a complete capital asset tracking system or roll-forward for capital assets in order to identify all capital assets acquired with Federal funds. Documentation of a physical inventory within the last two years was not provided. Statistical sampling was not relevant to this finding.

Independent Auditor’s Recommendation: The Tribe should develop a system to track capital assets including description, serial or other identifying number, source of funding, location, and condition. A physical inventory of all capital assets should also be completed.
Exhibit E. City of Kansas City, Missouri, Kansas City, MO

Independent Auditor: Welch & Associates, L.L.C.

Report Date: April 12, 2022

Fiscal Year Ending: April 30, 2021

Applicable DOT Operating Administration and Program: Federal Aviation Administration, Airport Improvement Program

Finding Number: 2021-002

Compliance Requirement: Special Tests and Provisions

Condition: The City utilizes 745,190 square feet of land owned by the Aviation Department for the City’s Fire Department and Police Station serving the north Kansas City community including the Kansas City airport. The City pays ground rent of $0.168 per square foot per year based on a rate study done in 2003.

The City provides ambulance services to the Aviation department and the total cost is covered by Aviation. The ambulance station also provides emergency services to the Northland community. The Aviation department has been provided with a credit for the insurance proceeds collected by the City for services provided at the Aviation location.

Independent Auditor’s Recommendation: We recommend that management perform analysis to verify the fair and reasonableness of the rental rate.
Exhibit F. Pit River Tribe, Burney, CA

Independent Auditor: Stauffer & Associates PLLC

Report Date: May 9, 2022

Fiscal Year Ending: December 31, 2020

Applicable DOT Operating Administration and Program: Federal Highway Administration, Highway Planning and Construction Cluster

Finding Number: 2020-004

Compliance Requirement: Allowable Costs/Cost Principles

Condition: The Department’s cash balance is not sufficient to cover the unearned revenue balance of $7,139,454.\(^5\)

Independent Auditor’s Recommendation: We recommend the Department pursue other means to increase its cash balance.

Identified Questioned Costs: $6,557,214

Finding 2 of 2

Applicable DOT Operating Administration and Program: Federal Highway Administration, Highway Planning and Construction

Finding Number: 2020-005

Compliance Requirement: Procurement and Suspension and Debarment

Condition: Procurement: Two out of two transactions selected for testing were not provided evidence of alternative bids or sole source documentation to limit fair competition.

Suspension/Debarment: One out of one transaction selected for testing was not provided evidence of research performed that the vendor was neither suspended or debarred prior to purchase of goods/services.

During review of the Department’s procurement policy, it was noted it has not been updated to meet Uniform Guidance requirements. As a recipient of federal awards, an entity’s internal controls must follow procurement standards specified in 2 CFR §200.318 - .326. As of fiscal year 2020, the Department has not updated their procurement policy to meet Uniform Guidance requirements.

\(^5\) The unearned revenue balance includes $582,240 in Department of the Treasury, CFDA 21.019, questioned costs.
**Independent Auditor’s Recommendation:** We recommend the Department more consistently follow the established internal controls and reiterate the importance of the controls to their staff members and adhere to the suspended and debarred compliance requirements.

**Identified Questioned Costs:** $10,822
Exhibit G. Minneapolis St. Paul Metropolitan Airports Commission, Minneapolis, MN

Independent Auditor: Plante & Moran, PLLC

Report Date: May 16, 2022

Fiscal Year Ending: December 31, 2021

Applicable DOT Operating Administration and Program: Federal Aviation Administration, Airport Improvement Program

Finding Number: 2021-002

Compliance Requirement: Allowable Costs/Cost Principles

Condition: The Commission did not perform a search for exclusions on Sam.gov prior to awarding contracts to be paid for with Federal funds.

Independent Auditor’s Recommendation: We recommend that the Commission’s procedures be updated to ensure a search for exclusions on Sam.gov is conducted prior to awarding Federally funded contracts and documentation of the search results be maintained.
Exhibit H. State of Montana, Helena, MT

Independent Auditor: Montana Legislative Audit Division

Report Date: June 9, 2022

Fiscal Year Ending: June 30, 2021

Applicable DOT Operating Administration and Program: Federal Transit Administration, Highway, Planning and Construction Cluster

Finding Number: 2021-002

Compliance Requirement: Special Tests and Provisions

Condition: The department’s internal controls were ineffective in ensuring all certified payrolls for highway construction projects were submitted in a timely manner.

Independent Auditor’s Recommendation: We recommend the Montana Department of Transportation:

A. Enhance internal controls to ensure all required payrolls are received.

B. Obtain and review all required certified payrolls weekly from contractors and subcontractors for all active construction projects under the Highway Planning and Construction program to ensure compliance with federal prevailing wage requirements.

Finding 2 of 4

Applicable DOT Operating Administration and Program: Federal Transit Administration, Formula Grants for Rural Areas

Finding Number: 2021-003

Compliance Requirement: Procurement and Suspension and Debarment

Condition: The department’s internal controls did not ensure vehicles procured using the Formula Grants for Rural Areas program followed state policy and procedures.

Independent Auditor’s Recommendation: We recommend the Montana Department of Transportation:

A. Enhance internal controls to ensure all procurement follow state policy to comply with Federal requirements.

B. Comply with state procurement policy for all vehicle purchases.

C. Complete and submit the Post-Delivery Certifications as required by department policy.
Identified Questioned Costs: $75,825

Finding 3 of 4

Applicable DOT Operating Administration and Program: Federal Transit Administration, Formula Grants for Rural Areas

Finding Number: 2021-004

Compliance Requirement: Subrecipient Monitoring

Condition: The Montana Department of Transportation’s (department) monitoring of subrecipients of the Formula Grants for Rural Areas program can be enhanced.

Independent Auditor’s Recommendation: We recommend the Montana Department of Transportation comply with federal subrecipient monitoring requirements by:

A. Performing and documenting risk assessments, including required elements in grant agreements,
B. Performing subrecipient monitoring, and
C. Maintaining associated documentation.

Finding 4 of 4

Applicable DOT Operating Administration and Program: Federal Transit Administration, Formula Grants for Rural Areas

Finding Number: 2021-005

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring

Condition: The Montana Department of Transportation (department) did not collect identified unallowable costs of the Formula Grants for Rural Areas program that were identified as part of the internal audit function’s audits of completed grants. The length of time that transpired between identification and recovery of questioned costs indicates internal controls are not effective.

Independent Auditor’s Recommendation: We recommend the Montana Department of Transportation enhance internal control procedures to ensure timely recovery and remittance of identified questioned costs.

Identified Questioned Costs: $13,237
Exhibit I. State of Nebraska, Lincoln, NE

Independent Auditor: Nebraska Auditor of Public Accounts

Report Date: June 22, 2022

Fiscal Year Ending: June 30, 2021

Applicable DOT Operating Administration and Program: Federal Transit Administration, Formula Grants for Rural Areas

Finding Number: 2021-065

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring

Condition: The Agency did not have adequate documentation to support that payments were for allowable activities and in accordance with allowable cost principles. A similar finding was noted in the prior audit.

Independent Auditor’s Recommendation: We recommend the Agency strengthen subrecipient monitoring procedures. We further recommend the Agency improve procedures to ensure expenditures are allowable and in accordance with Federal regulations.

Identified Questioned Costs: $67,971

Finding 2 of 2

Applicable DOT Operating Administration and Program: National Infrastructure Investments, Local and Regional Project Assistance Program

Finding Number: 2021-066

Compliance Requirement: Reporting

Condition: Quarterly financial reports were not accurate, and required Federal Funding Accountability and Transparency Act (FFATA) reports were not submitted.

Independent Auditor’s Recommendation: We recommend the Agency improve procedures to ensure expenditures are reported properly and agree to accounting records. We further recommend the Agency submit all FFATA reports as required.
**Exhibit J.** Metropolitan Transit Authority of Harris County, Texas, Houston, TX

**Independent Auditor:** KPMG LLP

**Report Date:** June 27, 2022

**Fiscal Year Ending:** September 30, 2021

**Applicable DOT Operating Administration and Program:** Federal Transit Administration, Federal Transit Formula Grants

**Finding Number:** 2021-001

**Compliance Requirement:** Allowable Costs/Cost Principles

**Condition:** As part of audit procedures over an initial sample of 25 non-payroll items, representing expenditures of $47,808,264, we identified one transaction for $308,508 wherein METRO incorrectly included an accrued expenditure transaction as of September 30, 2021 in a request for Federal reimbursement for an amount not supported by vendor documentation or evidence of prior payment. The accrual was subsequently reversed from the accounting records after year-end and eventually recorded and paid at the actual amounts, which differed from the amount included in METRO’s request for Federal reimbursement. Additionally, we identified an additional transaction in the initial sample of 25 non-payroll items for $7,100 in which a component requisitioned from inventory was repaired and subsequently returned to inventory but was included in a formal request for Federal reimbursement.

We expanded the initial sample of 25 non-payroll items to 40 non-payroll items, representing additional expenditures of $3,635,195 for a total tested balance of $51,443,459, and identified an additional transaction for $31,000 wherein the amount represented an accrued expenditure transaction as of September 30, 2021, which was subsequently reversed. Additionally, as part of the audit procedures over the expanded sample, we also identified one transaction for $58,295 in which METRO included expenditures associated with a legal settlement in a request for reimbursement. In general, legal settlements are not considered to be allowable expenditures in accordance with Federal statutes. Management failed to support the allowability of the expenditure with either an exclusion to the general rule or prior approval from the granting agency to allow for the recovery of this expenditure.

In summary, we identified four exceptions from a sample of 40 non-payroll expenditures. Our sample of 40 items totaled $51,443,459 and three of the identified exceptions resulted in questioned costs of $346,608 for grant number TX-2021-070-00, and one identified exception resulted in questioned costs of $58,295 for grant number TX-2021-089-00. Total expenditures for grant numbers TX-2021-070-00 and TX-2021-089-00 were $144,898,927 and $298,675,777, respectively. Total expenditures for the Federal Transit Cluster were $541,912,530.
**Independent Auditor’s Recommendation:** Established policies and procedures should be reemphasized and followed to ensure incurred costs are properly reviewed for allowability and that prior payment of said costs are validated prior to submission for reimbursement to the Federal government. If the volume of Federal expenditures continues to be above historical levels management should also consider allocating additional resources to ensure sufficient capacity of personnel to follow established policies and procedures.

**Identified Questioned Costs:** $346,608 / $58,295
Exhibit K. Highways Division, Department of Transportation, State of Hawaii, Honolulu, HI

**Independent Auditor:** Accuity LLP

**Report Date:** April 8, 2022

**Fiscal Year Ending:** June 30, 2021

**Applicable DOT Operating Administration and Program:** National Highway Traffic Safety Administration, Alcohol Open Container Requirements

**Finding Number:** 2021-003

**Compliance Requirement:** Cash Management

**Condition:** Two of 32 disbursements to subrecipients were made more than 45 days after advances were received from NHTSA.

**Independent Auditor’s Recommendation:** We recommend that the Division management reiterate to program personnel the policies and guidelines established in the NHTSA GTS User’s Manual, including processing and disbursing advances.

**Finding 2 of 2**

**Applicable DOT Operating Administration and Program:** National Highway Traffic Safety Administration, Alcohol Open Container Requirements

**Finding Number:** 2021-004

**Compliance Requirement:** Reporting

**Condition:** The program passes through federal funding to the counties in the state of Hawaii. However, for all fiscal year 2021 subawards, required subaward information was not fully reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (“FSRS”) as required under the Federal Funding Accountability and Transparency Act (“FFATA”).

**Independent Auditor’s Recommendation:** We recommend that the Division management reiterate federal requirements, including FFATA subaward reporting requirements, to all Division personnel working on federally funded programs. We recommend program personnel to obtain access to FSRS and perform the necessary subaward reporting.
Exhibit L. National Railroad Passenger Corporation (Amtrak), Washington, DC

Independent Auditor: Ernst & Young, LLP

Report Date: June 15, 2022

Fiscal Year Ending: September 30, 2021

Applicable DOT Operating Administration and Program: Federal Railroad Administration, National Railroad Passenger Corporation Grants

Finding Number: 2021-001

Compliance Requirement: Equipment and Real Property Management

Condition: The following exceptions to the criteria were observed during the performance of the audit procedures:

1. For one of the equipment samples reviewed, it was observed that the asset did not have a unique asset identifier in the originally provided equipment population.

2. For thirtytwo of the equipment samples reviewed, it was observed that for twenty eight of them, the Condition data or Location field in the asset records was blank and, for four equipment samples, the Location field and/or Condition data per the asset records did not match the actual physical location and/or condition of the asset. We understand that was due to the assets records not being updated in a timely manner with the actual status of the equipment in the field.

3. During our procedures performed for three assets, we identified that no inventory had occurred for the asset, even though it had been placed in service over two years prior and would have required an inventory prior to our observation. As this came to our attention after the inventory was required and during our observation procedures, we investigated further and could not obtain alternative evidence to support that an inventory had occurred within the two-year period.

4. This is a repeat finding that has occurred over the last several audit periods. As such, Amtrak has not taken sufficient actions when instances of noncompliance are identified through audit findings to make necessary updates to their internal control.

Independent Auditor’s Recommendation: We recommend that Amtrak continue to work toward a full integration or reconciliation between Amtrak’s fixed asset system of record and the different equipment-tracking systems. We recommend that management consider redesigning one of its key controls to help ensure that the monitoring of the observations is occurring on a preventive basis to help identify any exposure to non-compliance before it occurs. For example,
Amtrak should consider an automated system report that would flag an asset proactively when a 2-year inventory deadline is approaching. During the observation process, management should ensure there is a review control within the process to validate that the asset is accurately tagged and such identifying information matches the equipment-tracking system. Additionally, this review control should also be performed when the asset is first logged into the equipment-tracking system. In the interim, until such processes are fully implemented, Amtrak should enhance the current control procedures surrounding the asset documentation and ensure that field personnel are aware of and consistently and carefully updating the asset records such that clerical/human errors are minimized and that the asset records contain the necessary asset details in order to properly track equipment by Federal requirements. This would include enhancing the asset chain of custody recordkeeping so that such changes are identified and reported timely.

**Finding 2 of 2**

**Applicable DOT Operating Administration and Program:** Federal Railroad Administration, National Railroad Passenger Corporation Grants

**Finding Number:** 2021-002

**Compliance Requirement:** Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Reporting

**Condition:** The following exceptions to the criteria were observed during the performance of the audit procedures:

1. As part of our procedures relating to the testing requirement of Sections A and B (Activities Allowed or Unallowed and Allowable Costs/Cost Principles), Amtrak provided multiple iterations of the expenditure populations for awards in scope, which were used to support the amount reported on the SEFA. In preparation of the expenditure populations:
   - Amtrak improperly allocated expenditures between Northeast Corridor and National Network grants when compared to allocation rules determined within the Company’s cost allocation system;
   - Accruals that were recorded in the beginning of the year and later reversed were included in the population without the reversals;
   - Ancillary costs that are not permitted under the conditions of the grant agreements along with certain infrastructure costs above the ceiling were initially included.

   Subsequently, Amtrak was able to provide corrected updated populations that had appropriate allocations and excluded these reversals and out of period expenses.

2. This finding is associated with a Department of Justice program, and as such is not reported.
3. In the preparation of the SEFA, which was provided to EY in relation to FY21 UG audit, Amtrak erroneously netted the principal repayments made during FY2021 against the cumulative amount drawn under the Federal program Assistance Listing #20.316 – Railroad Rehabilitation and Improvement Financing Loan. Amtrak prepared an updated SEFA which included correct total Federal expenditures for Assistance Listing #20.316.

**Independent Auditor’s Recommendation:** We recommend that a process be established that would allow Amtrak to identify and review underlying populations of expenditures at a transaction level, in a frequent manner, that support the amounts disclosed on the SEFA. This may include the need for an automated process that would enable individual costs to be aligned to a specific grant agreement. Grants Management should collectively work with Financial Planning & Analysis during this process.

Additionally, to address Condition 2 above, we recommend Amtrak to establish a SEFA oversight process that would ensure appropriate preparation and review of the SEFA to ensure its accuracy and completeness. This robust review process should include appropriate procedures to validate completeness of the SEFA by performing inquiries across various departments in order to identify any Federal awards omitted from the schedule. This should include the inclusion of both direct awards as well as subawards. The process should also consider comparing the SEFA to publicly available information, such as USAspending.gov, to help corroborate completeness.

Finally, management should consider requiring key Grants Management personnel to take advanced Uniform Guidance training and annual updates, as made available. Additionally, Grants Management personnel should be familiar with all terms within grant agreements and related amendments.
OUR MISSION

OIG enhances DOT’s programs and operations by conducting objective investigations and audits on behalf of the American public.