



U.S. Department of
Transportation
Office of Inspector General

Memorandum

Subject: **INFORMATION:** Quality Control Review
on the Single Audit of
the Metropolitan Transit Authority,
Nashville, TN
Report Number QC2017040

Date: April 10, 2017

From: 
George E. Banks, IV
Program Director for Single Audit

Reply to
Attn. of: JA-20

To: Regional Administrator, FTA, Region 4

The U. S. Department of Transportation (DOT) is the oversight Federal single audit Agency for the Metropolitan Transit Authority (Authority) of Nashville, TN. This report presents the results of our Quality Control Review (QCR) on DOT's major grant program included in the single audit of the Authority that Crosslin, PLLC (Crosslin) performed for the Authority's fiscal year that ended June 30, 2016. During this period, the Authority expended approximately \$14.1 million from DOT grant programs. Crosslin determined that DOT's major program was the Federal Transit Cluster.

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.

Crosslin rendered an unmodified opinion on the Authority's financial statements and compliance with DOT's major program requirements and did not question any costs.¹

¹ A copy of Crosslin's single audit report is available by request to singleauditrequest@oig.dot.gov.

SCOPE

The purpose of our QCR was to determine (1) whether the audit work and reporting package complied with the Single Audit Act of 1984, as amended, and the Uniform Guidance and (2) the extent to which we could rely on the auditors' work on DOT's major program, the Federal Transit Cluster.

RESULTS

Audit Work

Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Based on our QCR, we assigned an overall rating of ***pass*** to Crosslin's work. Therefore, Crosslin met the requirements of the Single Audit Act, the Uniform Guidance, and DOT's major program. We found nothing to indicate that Crosslin's opinion on the Federal Transit Cluster was inappropriate or unreliable.

Reporting Package

We did not identify any deficiencies applicable to the Authority's reporting package submitted to the Federal Audit Clearinghouse.

If you have any questions concerning this report, please call me at (410) 962-1729, or John R. Sysak, DOT's National Single Audit Coordinator, at (410) 962-2630.

#

cc: The Secretary
Audit Liaison, OST, M-1
Audit Liaison, FTA, TSO-30
Principal, Crosslin PLLC
CFO, Metropolitan Transit Authority