



Memorandum

U.S. Department of
Transportation

Office of the Secretary
of Transportation
Office of Inspector General

Subject: **INFORMATION**: Quality Control Review on
the Single Audit of Miami-Dade Transit,
Miami, FL
Report No. QC-2016-035

Date: March 9, 2016

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

Reply to
Attn. of: JA-20

To: Regional Administrator, FTA, Region IV

The U. S. Department of Transportation (DOT) is the cognizant Federal single audit agency for Miami-Dade Transit (Miami-Dade), Miami, FL. This report presents the results of our follow-up Quality Control Review (QCR) on DOT's major grant programs included in the revised single audit of Miami-Dade that Crowe Horwath LLP (Crowe Horwath) performed for Miami-Dade's fiscal year ended September 30, 2013. During this period, Miami-Dade expended approximately \$91 million from DOT grant programs. Crowe Horwath determined that DOT's major programs were the Federal Transit Cluster and the Job Access-Reverse Commute program. We limited the scope of our QCR to the Federal Transit Cluster because its expenditures were approximately 96 percent of the total DOT expenditures.

The Office of Management and Budget's (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," requires the auditor 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.

Crowe Horwath rendered an unmodified opinion on Miami-Dade's financial statements and compliance with DOT's major program requirements. While it did not question any costs, Crowe Horwath made a recommendation to correct an internal control over compliance finding that affects the Federal Transit Administration.¹

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

SCOPE

The purpose of our follow-up QCR was to determine: (1) whether additional audit work complied with the Single Audit Act of 1984, as amended, and OMB Circular A-133; and (2) the extent to which we could rely on the auditors' additional work to support their opinion rendered on the Federal Transit Cluster (see our previous report dated August 13, 2015, QC-2015-076).

RESULTS

Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*, and based on our QCR, the overall rating assigned to Crowe Horwath's work is a *pass*. Therefore, Crowe Horwath met the requirements of the Single Audit Act, OMB Circular A-133, and the Federal Transit Cluster. We found nothing to indicate that Crowe's opinion on the Federal Transit Cluster was inappropriate or unreliable.

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

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cc: Audit Liaison, FTA, TSO-10
Audit Liaison, OST, M-1
Partner, Crowe Horwath LLP
Assistant Director, Financial Services, Miami-Dade Transit