



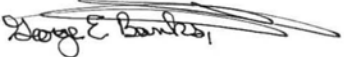
Memorandum

**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 the Bi-State Development Agency
of the Missouri-Illinois Metropolitan District,
St. Louis, Missouri
Report No. QC-2015-013

Date: December 4, 2014


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

Reply to
Attn. of: JA-20

To: Regional Administrator, FTA, Region VII

The U. S. Department of Transportation (DOT) is the oversight Federal single audit agency for Bi-State Development Agency of the Missouri-Illinois Metropolitan District, St. Louis, Missouri (Metro). This report presents the results of our Quality Control Review (QCR) on the DOT's major grant program included in the single audit of Metro performed by RubinBrown LLP (RubinBrown) for Metro's fiscal year ended June 30, 2013. During this period, Metro expended approximately \$44 million from DOT grant programs. RubinBrown determined that DOT's major program was the Federal Transit Cluster.

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.

RubinBrown rendered an unmodified opinion on Metro's financial statements and compliance with DOT's major program requirements for the Federal Transit Cluster and did not question any costs.¹

¹ The single audit report issued by RubinBrown LLP is available upon request at singleauditrequest@oig.dot.gov.

SCOPE

The purpose of our QCR was to determine: (1) whether the 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' work on DOT's major program, the Federal Transit Cluster.

RESULTS

We determined that RubinBrown's audit work was *Acceptable*, and therefore, met the requirements of the Single Audit Act, OMB Circular A-133, and DOT's major program. We found nothing to indicate that RubinBrown's opinion on DOT's major program was inappropriate or unreliable.

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.

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cc: Audit Liaison, FTA, TPM-2
Audit Liaison, OST, M-1
Controller, Bi-State Development Agency of the Missouri-Illinois
Metropolitan District, St. Louis, Missouri
Partner, RubinBrown LLP