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 Port Authority of Allegheny County, Pittsburgh, PA
Report No. QC2017027

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

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To: Regional Administrator, FTA, Region 3

The U. S. Department of Transportation (DOT) is the cognizant Federal single audit agency for Port Authority of Allegheny County (Port Authority), in Pittsburgh, PA. This report presents the results of our Quality Control Review (QCR) on DOT’s major grant programs included in the single audit of the Port Authority that Maher Duessel CPAs performed for the Port Authority’s fiscal year ended June 30, 2015. During this period, the Port Authority expended approximately $60 million from DOT grant programs. Maher Duessel 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.

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

¹ A copy of Maher Duessel’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 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

Firms can receive a rating of pass, pass with deficiency(ies), or fail. Based on our QCR, we assigned to Maher Duessel’s work an overall rating of pass. Therefore, Maher Duessel met the requirements of the Single Audit Act, OMB Circular A-133, and DOT’s major program. We found nothing to indicate that Maher Duessel’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’s National Single Audit Coordinator, at (410) 962-2630.

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cc: The Secretary
    Audit Liaison, FTA, TSO-10
    Audit Liaison, OST, M-1
    Partner, Maher Duessel CPAs
    Chief Financial Officer, Port Authority of Allegheny County