



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 Wayne County
Airport Authority,
Detroit, MI
Report No. QC-2016-090

Date: August 23, 2016

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

Reply to
Attn. of: JA-20

To: Regional Administrator, FAA, Great Lakes Region

The U. S. Department of Transportation (DOT) is the oversight Federal single audit agency for the Wayne County Airport Authority (the Authority), Detroit, MI. 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 Plante & Moran, PLLC (Plante & Moran) performed for the Authority's fiscal year ended September 30, 2015. During this period, the Authority expended approximately \$8.6 million from a DOT grant program. Plante & Moran determined that DOT's major program was the Airport Improvement Program.

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.

Plante & Moran 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 Plante & Moran'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 Airport Improvement Program.

RESULTS

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 Plante & Moran's work. Therefore, Plante & Moran met the requirements of the Single Audit Act, OMB Circular A-133, and the Airport Improvement Program. We found nothing to indicate that Plante & Moran's opinion on the Airport Improvement 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, FAA, ACO-100
Audit Liaison, OST, M-1
Assistant Controller, Wayne County Airport Authority
Partner, Plante & Morgan, PLLC