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