



U.S. DEPARTMENT OF TRANSPORTATION
OFFICE OF INSPECTOR GENERAL

**Quality Control Review on the Single
Audit of the Central Texas Regional
Mobility Authority, Austin, TX**

FHWA

Report No. QC2018027

February 28, 2018





Quality Control Review on the Single Audit of the Central Texas Regional Mobility Authority, Austin, TX

Self-Initiated

Federal Highway Administration | QC2018027 | February 28, 2018

What We Looked At

This report presents the results of our quality control review (QCR) on the U.S. Department of Transportation's (DOT) major grant program included in a single audit that RSM US LLP (RSM) performed for the Central Texas Regional Mobility Authority's (Authority) fiscal year that ended June 30, 2017. During this period, the Authority expended approximately \$27 million from DOT grant programs. RSM determined that DOT's major program was the Highway Planning and Construction Cluster.

The purpose of our QCR was to determine (1) whether the audit work and reporting package complied with the Single Audit Act of 1984, as amended, and the Uniform Guidance and (2) the extent to which we could rely on the auditors' work on DOT's major program.

What We Found

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 RSM's work. Therefore, RSM met the requirements of the Single Audit Act, the Uniform Guidance, and DOT's major program. We found nothing to indicate that RSM's opinion on the Highway Planning and Construction Cluster was inappropriate or unreliable.

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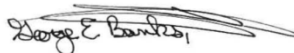
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Memorandum

Date: February 28, 2018

Subject: FINAL REPORT: Quality Control Review on the Single Audit of the Central Texas Regional Mobility Authority, Austin, TX | Report No. QC2018027

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

To: Divisional Administrator, FHWA, Texas Division Office

The U.S. Department of Transportation (DOT) is the oversight Federal single audit Agency for the Central Texas Regional Mobility Authority (Authority). This report presents the results of our quality control review (QCR) on DOT's major grant program included in the single audit that RSM US LLP (RSM) performed for the Authority's fiscal year that ended June 30, 2017.

We appreciate the courtesies and cooperation of RSM representatives during this audit. If you have any questions concerning this report, please call me at (202) 420-1116, or John R. Sysak, DOT's National Single Audit Coordinator, at (443) 602-4147.

cc: The Secretary
Audit Liaison, FHWA, HCFB-32
Audit Liaison, OST, M-1
CFO, Central Texas Regional Mobility Authority
Partner, RSM US LLP

The Independent Auditor's Work

During this period, the Authority expended approximately \$27 million from DOT grant programs. RSM determined that DOT's major program was the Highway Planning and Construction Cluster.

Under Title 2 of the Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the auditor is required 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.

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

Our QCR

The purpose of our QCR was to determine (1) whether the audit work and reporting package complied with the Single Audit Act of 1984, as amended, and the Uniform Guidance and (2) the extent to which we could rely on the auditors' work on DOT's major program.

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 RSM's work. Therefore, RSM met the requirements of the Single Audit Act, the Uniform Guidance, and DOT's major program.

The Single Audit Reporting Package

We did not identify any deficiencies in the Authority's reporting package submitted to the Federal Audit Clearinghouse.

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

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Our Mission

OIG conducts audits and investigations on behalf of the American public to improve the performance and integrity of DOT's programs to ensure a safe, efficient, and effective national transportation system.

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