



# Memorandum

U.S. Department of  
Transportation  
Office of Inspector General

Subject: **ACTION**: Report on Single Audit of the  
Washington Metropolitan Area Transit Authority,  
Washington, DC  
Report No. SA2017053

Date: June 6, 2017

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

Reply to  
Attn. of: JA-20

To: Regional Administrator, FTA, Region 3

As part of our single audit program oversight responsibilities, we downloaded the single audit report<sup>1</sup> of the Washington Metropolitan Area Transit Authority for the fiscal year ended June 30, 2016. An independent auditor performed the audit pursuant to the provisions of Title 2 of the Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and identified the findings shown in the attachment to this memorandum.

Within 30 days of this report, your Agency should identify specific actions planned or taken to resolve the findings and provide a target action date for implementation of the recommendations. We will track the recommendations until your Agency provides documentation of final action. The recommendations will be considered closed upon our review and concurrence. All actions should be coordinated through your Agency's Single Audit Liaison. If you have any questions, please email them to [singleauditrequest@oig.dot.gov](mailto:singleauditrequest@oig.dot.gov).

cc: The Secretary  
DOT Appointee for Single Audits  
DOT Single Audit Liaison  
Audit Liaison, FTA, TSO-30

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<sup>1</sup> Copies of single audit reports prepared pursuant to Uniform Guidance are available for download at <https://harvester.census.gov/facweb/>.

**SCHEDULE OF COMPLIANCE AND INTERNAL CONTROL FINDINGS**

<b>Finding #</b>	<b>Findings</b>	<b>Recommendation Code</b>	<b>Findings and Recommendations</b>
2016-005	<b>1. Non-Compliance with Special Tests and Provisions Requirements, Resulting in Questioned Costs of \$29,116</b>	A1	We recommend FTA ensures that the Authority complies with special tests and provisions requirements.
		A2	We recommend FTA determine their portion of the \$29,116 in Questioned Costs and recovers from the Authority, if applicable.
2016-006	<b>2. Non-Compliance with Equipment and Real Property Management Requirements</b>	B3	We recommend FTA ensures that the Authority complies with equipment and real property management requirements.