



Memorandum

U.S. Department of
Transportation
Office of Inspector General

Subject: **ACTION:** Report on Single Audit of the
Southeastern Pennsylvania Transportation
Authority,
Philadelphia, PA
Report No. SA2017055

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 have downloaded the single audit report¹ of the Southeastern Pennsylvania Transportation 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 a finding 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 finding and provide a target action date for implementation of the recommendation. We will track the recommendation until your Agency provides documentation of final action. The recommendation 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 singleauditrequest@oig.dot.gov.

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

¹Copies 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

| Finding # | Findings | Recommendation Code | Findings and Recommendations |
|------------------|-------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------|
| 2016-001* | 1. Non-Compliance with Procurement and Suspension and Debarment Requirements | A1 | We recommend FTA ensures that the Authority complies with procurement and suspension and debarment requirements. |

*Finding Caused a Qualified Opinion.