



Memorandum

U.S. Department of
Transportation
Office of Inspector General

Subject: **ACTION**: Report on Single Audit of
Itawamba County
Fulton, MS
Report No. SA2017078

Date: September 11, 2017

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

Reply to
Attn. of: JA-20

To: Regional Administrator, MARAD, Eastern Gulf/Lower Mississippi Gateway

As part of our single audit program oversight responsibilities, we have downloaded the single audit report¹ of Itawamba County for the fiscal year ended September 30, 2013. An independent auditor performed the audit pursuant to the provisions of the Office of Management and Budget's Circular A-133 and identified 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 singleauditrequest@oig.dot.gov.

cc: The Secretary
DOT Appointee for Single Audits
DOT Single Audit Liaison
Audit Liaison, MARAD, MAR-390

¹ Copies of single audit reports prepared pursuant to OMB's Circular A-133 are available upon request to singleauditrequest@oig.dot.gov.

SCHEDULE OF COMPLIANCE AND INTERNAL CONTROL FINDINGS

Finding #	Findings	Recommendation Code	Findings and Recommendations
2013-020* 2013-022*	1. Non-Compliance with Allowable Costs/Costs Principles Requirements, Resulting in Questioned Costs of \$84,365	A1	We recommend MARAD ensures that the County complies with allowable costs/costs principles requirements.
		A2	We recommend that MARAD recovers \$84,365 (2013-020 (\$4,385) and 2013-022 (\$79,980)) from the County, if applicable.

*Caused an adverse opinion