



Memorandum

U.S. Department of
Transportation
Office of Inspector General

Subject: **ACTION**: Report on Single Audit of the
State of Rhode Island and Providence Plantations
Providence, RI
Report No. SA2017080

Date: September 11, 2017

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

Reply to
Attn. of: JA-20

To: Divisional Administrator, FHWA, Rhode Island Division Office
Regional Administrator, FRA, Region 1

As part of our single audit program oversight responsibilities, we have downloaded the single audit report¹ of the State of Rhode Island and Providence Plantations for the fiscal year ended June 30, 2016. An independent auditor performed the audit pursuant to the provisions of the Office of Management and Budget's Uniform Guidance and identified findings shown in the attachment to this memorandum.

A finding concerns the use of American Recovery and Reinvestment Act (ARRA) funds. 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, FHWA, HCFB-32
Audit Liaison, FRA, ROA-2

¹ Copies of single audit reports prepared pursuant to the 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
2016-043 2016-047	1. Non-Compliance with Special Tests and Provisions Requirements, Resulting in Questioned Costs of \$118,713 (Finding 2016-047 affects ARRA funds)	A1	We recommend FHWA ensures that the State complies with special tests and provisions requirements.
		A2	We recommend that FHWA recovers \$118,713 from the State, if applicable (Finding 2016-043).
		A3	We recommend FRA ensures that the State complies with special tests and provisions – wage rate requirements (Finding 2016-047).