



# Memorandum

U.S. Department of  
Transportation  
Office of Inspector General

Subject: **ACTION**: Report on Single Audit of the  
Delaware River and Bay Authority  
New Castle, DE  
Report No. SA2017086

Date: September 11, 2017

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

Reply to  
Attn. of: JA-20

To: Regional Administrator, FAA, Eastern Region

As part of our single audit program oversight responsibilities, we have downloaded the single audit report<sup>1</sup> of the Delaware River and Bay Authority for the fiscal year ended December 31, 2016. An independent auditor performed the audit pursuant to the provisions of the Office of Management and Budget's 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 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](mailto:singleauditrequest@oig.dot.gov).

cc: The Secretary  
DOT Appointee for Single Audits  
DOT Single Audit Liaison  
Audit Liaison, FAA, ACO-100

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<sup>1</sup> 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**

<b>Finding #</b>	<b>Findings</b>	<b>Recommendation Code</b>	<b>Findings and Recommendations</b>
2016-004	<b>1. Non-Compliance with Period of Performance Requirements, Resulting in Questioned Costs of \$44,589</b>	A1	We recommend FAA ensures that the Authority complies with period of performance requirements.
		A2	We recommend that FAA recovers \$44,589 from the Authority, if applicable.