



Memorandum

U.S. Department of
Transportation
Office of Inspector General

Subject: **ACTION:** Report on Single Audit of
Jefferson County
Golden, CO
Report No. SA2017089

Date: September 11, 2017

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

Reply to
Attn. of: JA-20

To: Regional Administrator, FAA, Northwest Mountain Region

As part of our single audit program oversight responsibilities, we have downloaded the single audit report¹ of Jefferson County 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 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, FAA, ACO-100

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
2016-002	1. Non-Compliance with Cash Management Requirements	A1	We recommend FAA ensures that the County complies with cash management requirements.
2016-003	2. Non-Compliance with Procurement, Suspension and Debarment Requirements	B2	We recommend FAA ensures that the County complies with procurement, suspension and debarment requirements.
2016-004	3. Non-Compliance with Special Tests and Provisions-Wage Rate Requirements	C3	We recommend FAA ensures that the County complies with special tests and provisions-wage rate requirements.