



# Memorandum

U.S. Department of  
Transportation  
Office of Inspector General

Subject: **ACTION**: Report on Single Audit of the  
City of Petersburg  
Petersburg, VA  
Report No. SA2017093

Date: September 11, 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 report<sup>1</sup> of the City of Petersburg 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 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, FTA, TSO-30

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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>  |
|------------------|---|----------------------------|--|
| 2016-025*        | <b>1. Non-Compliance with Cash Management Requirements, Resulting in Questioned Costs of \$66,667</b> | A1                         | We recommend FTA ensures that the City complies with cash management requirements. |
|                  |   | A2                         | We recommend that FTA recovers \$66,667 from the City, if applicable.              |

\*Caused a qualified opinion