Report on Single Audit of the New Mexico Department of Transportation, Santa Fe, NM
What We Looked At
As part of our single audit program oversight responsibilities, we queried the Federal Audit Clearinghouse’s Image Management System to identify single audit reports containing findings that affect directly awarded Department of Transportation (DOT) programs. We reviewed the New Mexico Department of Transportation’s (NM DOT) single audit report for the period ending June 30, 2017, which was prepared by an independent auditor.

What We Found
We found that the single audit report contained significant findings related to non-compliance with the Office of Management and Budget’s (OMB) requirements that need prompt action from the National Highway Traffic Safety Administration’s (NHTSA) and Federal Highway Administration’s (FHWA) management.

Recommendations
We recommend NHTSA and FHWA ensure that the NM DOT complies with OMB’s requirements.
As part of our single audit program oversight responsibilities, we downloaded the single audit report of the New Mexico Department of Transportation for the fiscal year ended June 30, 2017. An independent auditor performed the audit pursuant to the provisions of the Office of Management and Budget’s (OMB) Uniform Guidance and identified findings shown in the table below.

Within 30 days of this report, your Agency should identify specific actions planned or taken to resolve the independent auditor’s findings and provide a target action date for implementation of our 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 them to singleauditrequest@oig.dot.gov.

cc: The Secretary
    DOT Appointee for Single Audits
    DOT Single Audit Liaison
    Audit Liaison, NHTSA, NPO-330
    Audit Liaison, FHWA, HCFB-32

1 Copies of Single Audit reports prepared pursuant to OMB’s Uniform Guidance are available for download at https://harvester.census.gov/facweb/.
## Table. Schedule of Findings

<table>
<thead>
<tr>
<th>Independent Auditor’s Finding Numbers</th>
<th>Independent Auditor’s Findings</th>
<th>OIG Recommendation Codes</th>
<th>OIG Recommendations</th>
</tr>
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<tbody>
<tr>
<td>2017-002</td>
<td>1. Non-compliance with the activities allowed or unallowed requirements.</td>
<td>A1</td>
<td>We recommend NHTSA ensures that NM DOT complies with the activities allowed or unallowed requirements.</td>
</tr>
<tr>
<td>2017-005</td>
<td>2. Non-compliance with the subrecipient monitoring requirements.</td>
<td>B2</td>
<td>We recommend FHWA ensures that NM DOT complies with the subrecipient monitoring requirements.</td>
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</tbody>
</table>

Source: independent auditor’s report
Our Mission

OIG conducts audits and investigations on behalf of the American public to improve the performance and integrity of DOT’s programs to ensure a safe, efficient, and effective national transportation system.