



U.S. DEPARTMENT OF TRANSPORTATION
OFFICE OF INSPECTOR GENERAL

**Report on Single Audit of
Valley County,
Glasgow, MT**

FAA

Report No. SA2018051

April 30, 2018





Report on Single Audit of Valley County, Glasgow, MT
Self-Initiated

Federal Aviation Administration | SA2018051 | April 30, 2018

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 Valley County's 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 a significant finding related to non-compliance with the Office of Management and Budget's (OMB) requirements that needs prompt action from the Federal Aviation Administration's (FAA) management.

Recommendations

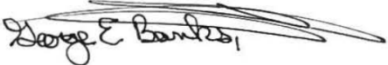
We recommend FAA ensures that the County complies with OMB's requirements.



Memorandum

Date: April 30, 2018

Subject: ACTION: Report on Single Audit of Valley County, Glasgow, MT | Report No. SA2018051



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

To: Regional Administrator, Federal Aviation Administration (FAA), Northwest Mountain Region

As part of our single audit program oversight responsibilities, we downloaded the single audit report of Valley County¹ 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 a finding 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 finding and provide a target action date for implementation of our recommendation. We will track the recommendation until your Agency provides documentation of final action. The recommendation 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, FAA, ACO-100
Audit Liaison, FAA, Northwest Mountain Region

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

Independent Auditor's Finding Number	Independent Auditor's Finding	OIG Recommendation Code	OIG Recommendation
2017-011*	1. Non-Compliance with the equipment and real property management requirements.	A1	We recommend FAA ensures that the County complies with the equipment and real property requirements.

*Caused a qualified opinion on the Airport Improvement Program.
Source: independent auditor's report

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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.

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