



Memorandum

U.S. Department of
Transportation
Office of Inspector General

Subject: **ACTION:** Report on Single Audit of the
City of Langdon, Langdon, ND
Report No. SA2017034

Date: March 28, 2017

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

Reply to
Attn. of: JA-20

To: Regional Administrator, FAA, Great Lakes Region

As part of our single audit program oversight responsibilities, we downloaded the single audit report of the City of Langdon¹ for its fiscal year ended December 31, 2013. An independent auditor performed the audit pursuant to the provisions of the Office of Management and Budget's (OMB) Circular A-133, and identified a finding shown in the attachment to this memorandum.

Within 30 days of this report, your Agency should identify specific actions taken or planned to resolve the finding and provide a target action date for implementation of the recommendations. The Office of Inspector General 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, FAA, ACO-100

¹ Copies of Single Audit reports prepared pursuant to OMB's Circular A-133 are available upon request to singleauditrequest@oig.dot.gov, copies of Single Audit reports prepared pursuant to OMB's 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
2013-02	1. Non-Compliance with Allowable Costs/Cost Principles Requirements, Resulting in Questioned Costs of \$26,820	A1	We recommend FAA ensure the City complies with the Allowable Costs/Cost Principles Requirements.
		A2	We recommend FAA recover \$26,820 from the City, if applicable.