



Memorandum

U.S. Department of
Transportation
Office of Inspector General

Subject: **ACTION:** Report on Single Audit of the
Hopi Tribe, Kykotsmovi, AZ
Report No. SA2017044

Date: April 24, 2017

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

Reply to
Attn. of: JA-20

To: Division Administrator, FHWA, Arizona Division Office

As part of our single audit program oversight responsibilities, we downloaded the single audit report¹ of the Hopi Tribe 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 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. 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, FHWA, HCFB-32

¹ Copies of Single Audit reports prepared pursuant to Circular A-133 are available upon request to singleauditrequest@oig.dot.gov.

SCHEDULE OF COMPLIANCE AND INTERNAL CONTROL FINDINGS

Finding #	Findings	Recommendation Code	Findings and Recommendations
2013-015*	1. Non-Compliance with Procurement, Suspension and Debarment Requirements, Resulting in \$25,646 in Questioned Costs	A1	We recommend that FHWA ensures that the Tribe complies with procurement, suspension and debarment requirements.
		A2	We recommend FHWA recover \$ 25,646 from the Tribe, if applicable.

*Finding caused a qualified opinion.