



Memorandum

U.S. Department of
Transportation
Office of Inspector General

Subject: **ACTION**: Report on Single Audit of the
City of Miles City, MT
Report No. SA2017043

Date: April 24, 2017

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

Reply to
Attn. of: JA-20

To: Regional Administrator, FAA, Northwest Mountain Region

As part of our single audit program oversight responsibilities, we downloaded the single audit report of the City of Miles City¹ for its 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 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 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 the 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
2016-010*	1. Non-Compliance with Cash Management Requirements	A1	We recommend that FAA ensures that the City complies with cash management requirements.

*Finding Caused a Qualified Opinion.