



U.S. Department of
Transportation
Office of the Secretary
of Transportation
Office of Inspector General

Memorandum

Subject: **INFORMATION:** Quality Control Review on
the Single Audit of the Tri-County Metropolitan
Transportation District of Oregon,
Portland, OR
Report No. QC-2016-117

Date: September 21, 2016

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

Reply to
Attn. of: JA-20

To: Regional Administrator, FTA, Region 10

The U. S. Department of Transportation (DOT) is the cognizant Federal single audit agency for the Tri-County Metropolitan Transportation District of Oregon (District), Portland, OR. This report presents the results of our Quality Control Review (QCR) on DOT's major grant programs included in the single audit that Moss Adams LLP (Moss Adams) performed for the District's fiscal year ended June 30, 2015. During this period, the District expended approximately \$154 million from DOT grant programs. Moss Adams determined that DOT's major programs were the Federal Transit Cluster and the Transit Services Programs Cluster. We limited the scope of our QCR to the Federal Transit Cluster because its expenditures made up approximately 97 percent of the District's expenditures from DOT's major programs.

The Office of Management and Budget's (OMB) Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," requires the auditor to render an opinion on the entity's financial statements, identify inappropriate use of Federal funds, and report internal control and compliance deficiencies that affect Federal grant programs.

Moss Adams rendered an unmodified opinion on the District's financial statements and compliance with DOT's major program requirements and did not question any costs.¹

¹ A copy of Moss Adams' single audit report is available by request to singleauditrequest@oig.dot.gov.

SCOPE

The purpose of our QCR was to determine: (1) whether the audit work complied with the Single Audit Act of 1984, as amended, and OMB Circular A-133; and (2) the extent to which we could rely on the auditors' work on DOT's major program reviewed, the Federal Transit Cluster.

RESULTS

Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Based on our QCR, we assigned an overall rating of ***pass*** to Moss Adams' work. Therefore, Moss Adams met the requirements of the Single Audit Act, OMB Circular A-133, and the Federal Transit Cluster. We found nothing to indicate that Moss Adams' opinion on the Federal Transit Cluster was inappropriate or unreliable.

If you have any questions concerning this report, please call me at (410) 962-1729, or John R. Sysak, DOT's National Single Audit Coordinator, at (410) 962-2630.

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cc: Audit Liaison, FTA, TSO-10

Audit Liaison, OST, M-1

Partner, Moss Adams LLP

Director, Financial Services, Tri-County Metropolitan Transportation District of Oregon