



# Memorandum

U.S. Department of  
Transportation

Office of the Secretary  
of Transportation  
Office of Inspector General

Subject: **INFORMATION**: Quality Control Review on  
the Single Audit of VIA Metropolitan Transit,  
San Antonio, TX  
Report No. QC-2016-060

Date: April 25, 2016

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

Reply to  
Attn. of: JA-20

To: Regional Administrator, FTA, Region 6  
Deputy Assistant Secretary for Policy, OST

The U. S. Department of Transportation (DOT) is the oversight Federal single audit agency for VIA Metropolitan Transit (VIA) in San Antonio, TX. This report presents the results of our Quality Control Review (QCR) on DOT's major grant programs included in the single audit of VIA that Padgett, Stratemann & Co., L.L.P. (PS&Co.) performed for VIA's fiscal year ended September 30, 2014. During this period, VIA expended approximately \$40.8 million from DOT grant programs. PS&Co. determined that the major DOT programs were the Federal Transit Cluster and the Transportation Investment Generating Economic Recovery program.

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.

PS&Co. rendered an unmodified opinion on VIA's financial statements and compliance with DOT's major program requirements and did not question any costs.<sup>1</sup>

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<sup>1</sup> A copy of PS&Co.'s single audit report is available by request to [singleauditrequest@oig.dot.gov](mailto: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 programs, the Federal Transit Cluster and the Transportation Investment Generating Economic Recovery program.

## RESULTS

Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Based on our QCR, we assigned to PS&Co.'s work an overall rating of *pass*. Therefore, PS&Co. met the requirements of the Single Audit Act, OMB Circular A-133, and DOT's major programs. We found nothing to indicate that PS&Co.'s opinion on each of DOT's major programs 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  
Vice President of Fiscal Management, VIA Metropolitan Transit  
Partner, Padgett, Stratemann & Co., L.L.P.