



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 the City of Lakeland,
Lakeland, FL
Report No. QC-2016-012

Date: December 10, 2015

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

Reply to
Attn. of: JA-20

To: Regional Administrator, FAA, Southern Region

The U. S. Department of Transportation (DOT) is the oversight Federal single audit agency for the City of Lakeland (City), Lakeland FL. This report presents the results of our Quality Control Review (QCR) on DOT's major grant program included in the single audit of the City that Crowe Horwath LLP (Crowe) performed for the City's fiscal year ended September 30, 2014. During this period, the City expended approximately \$7.5 million from DOT grant programs. Crowe determined that DOT's major program was the Airport Improvement 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.

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

¹ A copy of Crowe's 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, the Airport Improvement Program.

RESULTS

Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*, and based on our QCR, we assigned to Crowe's work an overall rating of *pass*. Therefore, Crowe met the requirements of the Single Audit Act, OMB Circular A-133, and DOT's major program. We found nothing to indicate that Crowe's opinion on DOT's major program 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, FAA, ACO-100
Audit Liaison, OST, M-1
Assistant Finance Director, City of Lakeland, FL
Partner, Crowe Horwath LLP