



# 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 Sacramento Regional Transit  
District, California  
Report No. QC-2014-107

Date: September 12, 2014

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

Reply to  
Attn. of: JA-20

To: Regional Administrator, FTA, Region IX

The U. S. Department of Transportation (DOT) is the oversight Federal single audit agency for the Sacramento Regional Transit District, California (District). This report presents the results of our Quality Control Review (QCR) on DOT's major grant program included in the single audit of the District performed by Gilbert Associates, Inc. (Gilbert) for the District's fiscal year ended June 30, 2013. During this period, the District expended approximately \$40 million from DOT grant programs. Gilbert determined that DOT's major program was the Federal Transit Cluster.

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.

Gilbert rendered an unmodified opinion on the District's financial statements and compliance with DOT's major program requirements for the Federal Transit Cluster and did not question any costs.<sup>1</sup>

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<sup>1</sup> The single audit report issued by Gilbert Associates, Inc is available upon 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 program, the Federal Transit Cluster.

## RESULTS

We determined that Gilbert's audit work was *Acceptable*, and therefore, met the requirements of the Single Audit Act, OMB Circular A-133, and DOT's major program. We found nothing to indicate that Gilbert'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 National Single Audit Coordinator, at (410) 962-2630.

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cc: Audit Liaison, FTA, TPM-2  
Audit Liaison, OST, M-1  
Director of Finance, Sacramento Regional Transit District  
Shareholder, Gilbert Associates, Inc.