



# 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 Regional Transportation  
District of Denver, Colorado  
Report No. QC-2013-142

Date: September 30, 2013

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

Reply to  
Attn. of: JA-20

To: Regional Administrator, FTA, Region VIII

The U. S. Department of Transportation (DOT) is the cognizant Federal single audit agency for the Regional Transportation District of Denver, Colorado (the District). This report presents the results of our Quality Control Review (QCR) on DOT's major grant programs included in the single audit of the District performed by RubinBrown LLP (RubinBrown) for the fiscal year ending December 31, 2012. During this period, the District expended approximately \$265 million from DOT grant programs, as shown on the attached Schedule of Expenditures of Federal Awards. RubinBrown 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.

RubinBrown rendered an unqualified 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 RubinBrown 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 RubinBrown'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 RubinBrown'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  
Manager of Accounting, Regional Transportation District of Denver, Colorado

**REGIONAL TRANSPORTATION DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 2012**

Federal Agency/Pass-Through Grantor Program Title	Federal CFDA Number	Award Amount	Accounts Receivable December 31, 2011	Receipts	Expenditures	Accounts Receivable December 31, 2012
<b>U.S. Department Of Transportation</b>						
Pass-through Colorado Department of Transportation						
Highway planning and construction	20.205	\$ 41,294,448	\$ 5,078,960	\$ 9,086,202	\$ 6,879,281	\$ 2,872,039
Federal Transit Administration						
Capital investment grants	20.500	1,584,246,494	124,192,760	191,984,651	175,339,009	107,547,118
Formula grant - Urban Area Formula Program	20.507	372,436,835	8,198,811	84,387,846	76,776,044	587,009
Formula grant - Urban Area Formula Program - ARRA	20.507	144,184,352	12,004,847	16,841,156	5,124,768	288,459
Transit planning and research	20.514	618,592	56,828	—	63,330	120,158
New Freedom Program	20.521	4,124,988	855,919	1,333,671	477,752	—
Alternatives Analysis	20.522	1,000,000	—	82,174	274,343	192,169
Capital Assistance Program for Reducing Energy Consumption and Greenhouse Gas Emissions - Recovery	20.523	1,095,000	3,414	3,414	—	—
<b>Total for Federal Transit Administration</b>		<b>2,107,706,261</b>	<b>145,312,579</b>	<b>294,632,912</b>	<b>258,055,246</b>	<b>108,734,913</b>
<b>Total U.S. Department Of Transportation</b>		<b>2,149,000,709</b>	<b>150,391,539</b>	<b>303,719,114</b>	<b>264,934,527</b>	<b>111,606,952</b>
<b>Department Of Homeland Security</b>						
Rail and Transit Security Grant Program	97.075	3,120,699	791,387	1,906,827	1,117,980	2,540
<b>Total Department Of Homeland Security</b>		<b>3,120,699</b>	<b>791,387</b>	<b>1,906,827</b>	<b>1,117,980</b>	<b>2,540</b>
<b>Total Federal Expenditures</b>		<b>\$ 2,152,121,408</b>	<b>\$ 151,182,926</b>	<b>\$ 305,625,941</b>	<b>\$ 266,052,507</b>	<b>\$ 111,609,492</b>