



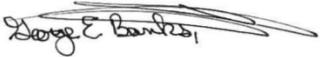
Memorandum

**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 Access Services,
El Monte, CA
Report No. QC-2015-078

Date: August 13, 2015


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 cognizant Federal single audit agency for Access Services, El Monte, CA. This report presents the results of our Quality Control Review (QCR) on DOT's major grant program included in the single audit of Access Services that Rossi LLP¹ (Rossi) performed for Access Services' fiscal year ended June 30, 2014. During this period, Access Services expended approximately \$60 million from DOT grant programs. Rossi determined that DOT's major program was the Transit Services Programs 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.

Rossi rendered an unmodified opinion on Access Services' financial statements and compliance with DOT's major program requirements and did not question any costs.²

¹ Formerly Rossi Daskocil & Finkelstein LLP

² A copy of Rossi's single audit report is available upon 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 Transit Services Programs Cluster.

RESULTS

Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*, and based on our QCR, the overall rating assigned to Rossi's work is a **Pass**. Therefore, Rossi met the requirements of the Single Audit Act, OMB Circular A-133, and DOT's major program. We found nothing to indicate that Rossi's opinion on DOT's major program was inappropriate or unreliable.

During our Desk Review, however, we found that Rossi incorrectly used "unqualified" as its opinion on Access Services' financial statements and compliance with DOT's Major Program requirements in the Schedule of Findings and Questioned Costs (SFQC). Rossi should have used "unmodified" as its opinion on both the financial statements and compliance with program requirements. Rossi has corrected the SFQC and resubmitted its single audit report to the Federal Audit Clearinghouse.

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
Chief Operating Officer, Access Services
Partner, Rossi LLP