

**Auditing Federal Programs  
Department of Transportation  
Federal Highway Administration (FHWA)**

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# Apportionments by State (NHPP, STP, HSIP, RHCP, CMAQ, Planning)

## Smallest Programs

<b>Dist. of Col.</b>	154,002,708
<b>New Hampshire</b>	159,469,843
<b>Hawaii</b>	163,244,192
<b>Delaware</b>	163,267,961

## Largest Programs

<b>New York</b>	1,620,088,460
<b>Florida</b>	1,828,689,002
<b>Texas</b>	3,331,596,800
<b>California</b>	3,542,468,412

# FHWA Programs

20.200 Highway Research and Development Program

20.205 Highway Planning and Construction

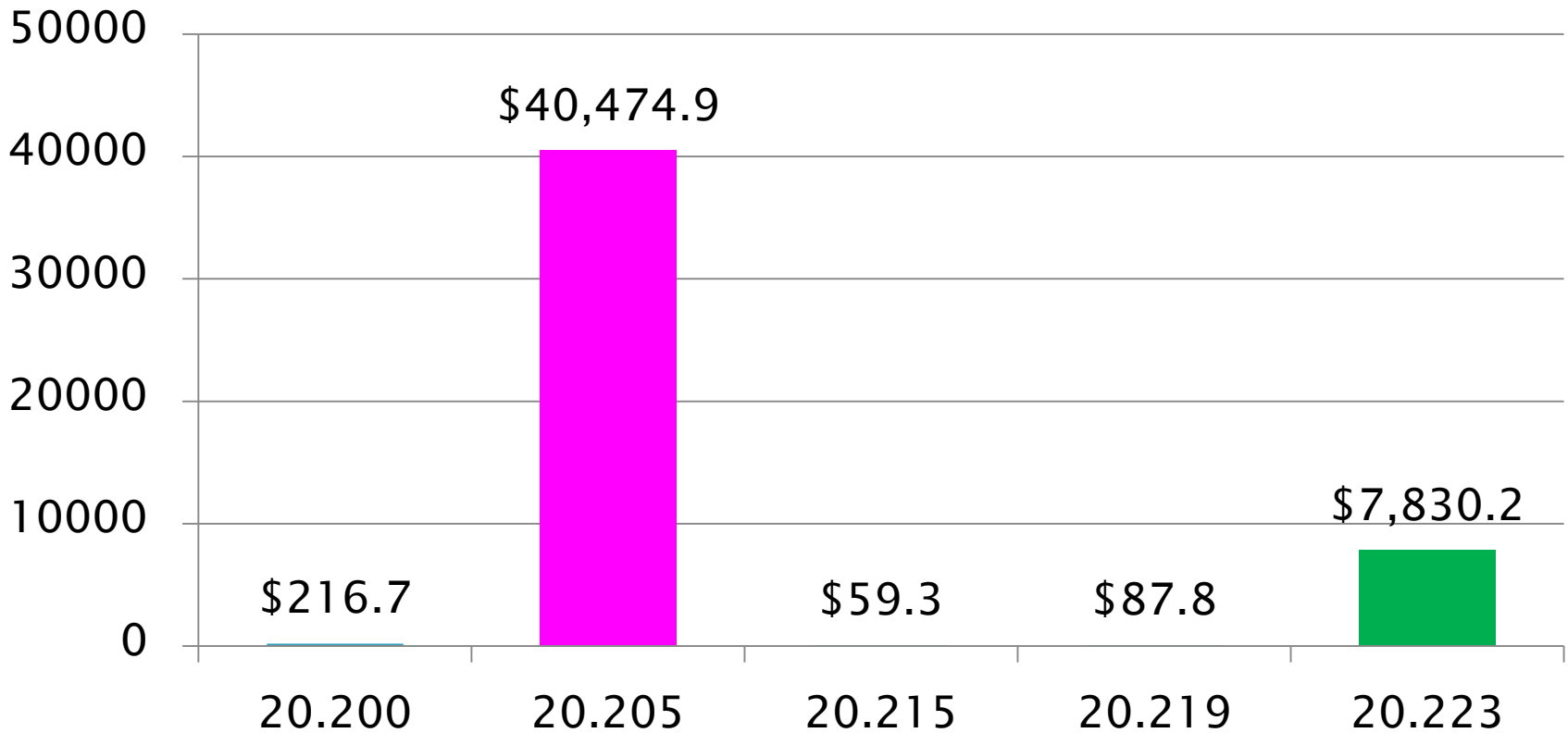
20.215 Highway Training and Education

20.219 Recreational Trails Program

20.223 Transportation Infrastructure Finance and Innovation Act (TIFIA) Program

# Expenditures by CFDA - FY2014

## Expenditures (millions)



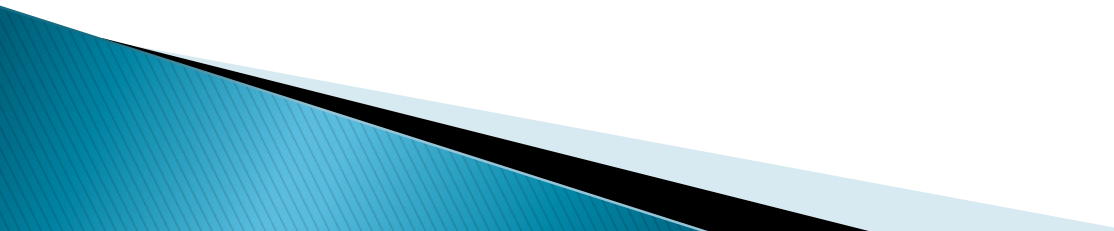
# Insights from FHWA

## ▶ Common Findings from OIG Action Memos

- Subrecipient Monitoring
- Activities Unallowed or unallowed/Allowable Costs/Cash Management
- Reporting
- Special Tests and Provisions
- Davis–Bacon Act
- Procurement and Suspension and Debarment
- Information System/Security Requirements
- Equipment and Real Property Management
- SEFA/DCF Prepared Timely
- Matching/Level of Effort/Earmarking
- Period of Availability of Federal Funds

## ▶ Overall perspective – FIRE

# Financial Integrity Review and Evaluation (FIRE) Order

- ▶ Single Audit Compliance – Each Assessable Unit (AU) shall have processes in place to monitor Single Audit compliance by their respective grantees. This includes, but is not limited to, issuing management decisions and analyzing and monitoring of repeat findings. It also includes monitoring activities to ensure that corrective actions are taken.
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# Financial Integrity Review and Evaluation (FIRE) Order

- ▶ Testing Requirements – Staff must conduct the following review requirements to accomplish the objectives of the Single Audit Review
  - Collaborate with the auditors
  - Ensure compliance with FAC requirements
  - Review the Single Audit Report
  - Review and ensure prior audit findings have been resolved and focus on repeat findings
  - Review State’s corrective action plan
  - Issue a management decision letter
  - Validate compliance with 200.510 – subrecipient monitoring