



**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**

Single Audit

September 30, 2018

(With Independent Auditors' Reports Thereon)

**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**

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KPMG LLP  
811 Main Street  
Houston, TX 77002

**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

The Board of Directors  
Metropolitan Transit Authority of Harris County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Metropolitan Transit Authority of Harris County, Texas (METRO), which comprise the statement of net position as of September 30, 2018, and the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 14, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered METRO's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of METRO's internal control. Accordingly, we do not express an opinion on the effectiveness of METRO's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether METRO's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of METRO's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering METRO's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Houston, Texas  
March 14, 2019



KPMG LLP  
811 Main Street  
Houston, TX 77002

**Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

The Board of Directors  
Metropolitan Transit Authority of Harris County, Texas

**Report on Compliance for Each Major Federal Program**

We have audited the Metropolitan Transit Authority of Harris County, Texas' (METRO) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of METRO's major federal programs for the year ended September 30, 2018. METRO's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

*Management's Responsibility*

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

*Auditors' Responsibility*

Our responsibility is to express an opinion on compliance for each of METRO's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about METRO's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of METRO's compliance.

*Opinion on Each Major Federal Program*

In our opinion, METRO complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

*Other Matters*

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-003. Our opinion on each major federal program is not modified with respect to this matter.



METRO's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. METRO's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control Over Compliance**

Management of METRO is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered METRO's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of METRO's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2018-001, 2018-002, and 2018-003 that we consider to be significant deficiencies.

METRO's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. METRO's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of METRO as of and for the year ended September 30, 2018, and have issued our report thereon dated March 14, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*KPMG LLP*

Houston, Texas  
June 25, 2019

**METROPOLITAN TRANSIT AUTHORITY OF HARRIS COUNTY, TEXAS**

Schedule of Expenditures of Federal Awards

Year ended September 30, 2018

<u>CFDA number</u>	<u>Grant number</u>	<u>Program/project descriptions</u>	<u>Subrecipient expenditures</u>	<u>Total expenditures</u>
		U.S. Department Transportation, Federal Transit Administration (Direct):		
		Federal Transit Capital Improvement Grants:		
20.500	TX-03-0259	Cypress, Fuqua & Clear Lake P&R (Sect 5309 New Starts)	\$ —	8,468
20.500	TX-03-0268	North Corridor PE (Sect. 5309 New Starts)	—	372,914
20.500	TX-03-0269	Southeast Corridor PE (Sect. 5309 New Starts)	—	(420,428)
20.500	TX-04-0025	FY 2006-2008-2009 Bus & Bus Facilities (Sect. 5309)	—	43,191
20.500	TX-04-0103	FY 2012 Bus and Bus Facilities (Sect. 5309)	—	346,116
20.500	TX-05-0138	FY 2007-2008-2009 Fixed Guideway Mod.(Sect. 5309)	—	24,213
		Federal Transit Capital Improvement Grants Subtotal	—	374,474
20.526	TX-34-0002	2013-2014 Bus and Bus Facilities Formula Grant (Sect. 5339)	—	2,474,465
20.526	TX-2016-041	Bus and Bus Facilities Formula Grant (Sect. 5339)/METROLift vans	—	2,112,825
		Bus and Bus Facilities Formula Grants Subtotal	—	4,587,290
		Federal Transit Formula Grants:		
20.507	TX-95-0006	Bike Racks & New Service(Quickline, Cypress, & Katy Mills) (Sect. 5307)	—	44,824
20.507	TX-2017-005	2016 Urbanized Area Formula Grant (Sect. 5307)	—	2,876,906
20.507	TX-2017-005	2016 Urbanized Area Formula Grant (Sect. 5307)	—	1,271,143
20.507	TX-2017-005	2017 Urbanized Area Formula Grant (Sect. 5307)	—	49,505,785
20.507	TX-2017-005	2017 Urbanized Area Formula Grant (Sect. 5307)	—	7,080,000
20.507	TX-2017-046	CMAQ Cypress L Ramp & Magnolia Transit Center-FY17 FHWA CMAQ Flex to FTA	—	278,381
		Total Federal Transit Formula Grants	—	61,057,039
		State of Good Repair (Sect. 5337):		
20.525	TX-54-0003	State of Good Repair (Sect. 5337)	—	11,457
		Total State of Good Repair	—	11,457
		Total Federal Transit Cluster	—	66,030,260
		Transit Services Programs Cluster:		
20.516	TX-37-X059	Job Access and Reverse Commute (JARC) (Sect. 5316)	459,406	459,538
20.516	TX-37-X103	FY 2011 FY 2012 JARC (Sect. 5316)	151,880	346,628
		Job Access and Reverse Commute Program Subtotal	611,286	806,166
20.521	TX-57-X006	FY 2006 New Freedom (Sect. 5317)	302,266	307,293
20.521	TX-57-X038	FY2010-2011 New Freedom (Sect. 5317)	123,495	123,495
		New Freedom Program Subtotal	425,761	430,788
20.513	TX-2016-046	SEC 5310 Enhanced Mobility of Seniors & Individuals with Disabilities	649,544	2,143,329
20.513	TX-16-X025	2013-2014 Enhanced Mobility of Seniors & Individuals with Disabilities	163,341	163,341
		Enhanced Mobility of Seniors & Individuals with Disabilities Subtotal	812,885	2,306,670
		Total Transit Services Programs Cluster	1,849,932	3,543,624
		Total Direct U.S. Department of Transportation	1,849,932	69,573,884
		Highway Planning and Construction Cluster:		
		Funds passed through from Texas Department of Transportation (TXDOT):		
20.205	0912-00-461	Regional Van Pool Program – CMAQ	—	1,474,433
20.205	0912-00-448	Regional Van Pool Program – STP	—	1,758,989
		Total Highway Planning and Construction Cluster	—	3,233,422
		Other direct federal funds:		
39.003	FSPP16	Texas Facilities Comm's Federal Surplus Property Program Auto Donation	—	97,382
97.036	DR4269	Disaster Grants-Public Assistance – FEMA	—	116,784
		Total other direct federal funds	—	214,166
		Total federal awards	\$ 1,849,932	73,021,472

See accompanying independent auditors' report.



**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**

Notes to Schedule of Expenditures of Federal Awards

Year ended September 30, 2018

**(1) Reporting Entity**

The Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Metropolitan Transit Authority of Harris County, Texas (METRO).

**(2) Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in note 1 to METRO's basic financial statements.

**(3) Relationship to the Basic Financial Statements**

Federal financial assistance revenue is reported in METRO's basic financial statements as capital grant proceeds of \$8.1 million and nonoperating grant proceeds of \$64.9 million for total federal financial assistance in the amount of approximately \$73 million.

**(4) Indirect Costs**

METRO did not use the 10% de minimis indirect cost rate.

**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**  
Schedule of Findings and Questioned Costs  
Year ended September 30, 2018

**(1) Summary of Auditor's Results**

- (a) Type of report issued on whether the financial statements were prepared in accordance with generally accepted accounting principles: **Unmodified**
- (b) Internal control deficiencies over financial reporting disclosed by the audit of the financial statements:
  - Material weaknesses: **No**
  - Significant deficiencies: **None Reported**
- (c) Noncompliance material to the financial statements: **No**
- (d) Internal control deficiencies over major programs disclosed by the audit:
  - Material weaknesses: **No**
  - Significant deficiencies: **Yes**
- (e) Type of report issued on compliance for major program: **Unmodified**
- (f) Audit findings that are required to be reported in accordance with 2 CFR 200.516(a): **Yes**
- (g) Major programs:
  - Federal Transit Cluster – CFDA 20.500, 20.507, 20.525, and 20.526
  - Highway Planning and Construction Cluster – CFDA 20.205
- (h) Dollar threshold used to distinguish between Type A and Type B programs: **\$2,190,644**
- (i) Auditee qualified as a low-risk auditee: **Yes**

**(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

None reported

**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**  
Schedule of Findings and Questioned Costs  
Year ended September 30, 2018

**(3) Findings and Questioned Costs Relating to Federal Awards**

Finding #2018-001	Allowable Costs/Cost Principles – Over and under accruals in the Schedule of Expenditures of Federal Awards (SEFA) and late billings to granting agency
	<p><i>Type of Finding</i></p> <p>Noncompliance and significant deficiency</p> <p><i>Federal Program</i></p> <p>Highway Planning and Construction Cluster, CFDA Nos. and Award Nos. 20.205, 0912-00-461, 0912-00-448</p> <p><i>Federal Agency</i></p> <p>U.S. Department of Transportation</p> <p><i>Pass-through Entity</i></p> <p>Texas Department of Transportation</p> <p><i>Federal Award Year</i></p> <p>October 1, 2017 to September 30, 2018</p>
Criteria or specific requirement	<p>Except where otherwise authorized by statute, cost must meet the following general criteria in order to be allowable under Federal awards;</p> <ol style="list-style-type: none"> <li>1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under the principles in 2 CFR part 200, subpart E.</li> <li>2. Conform to any limitations or exclusions set forth in 2 CFR part 200, subpart E or in the Federal award as to types or amount of cost items.</li> <li>3. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.</li> <li>4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.</li> <li>5. Be determined in accordance with generally accepted accounting principles (GAAP), except, for State and local governments and Indian tribes only, as otherwise provided for in 2 CFR part 200.</li> </ol>

**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

Year ended September 30, 2018

	<p>6. Not be included as a cost or used to meet cost-sharing or matching requirements of any other federally financed program in either the current or a prior period.</p> <p>7. Be adequately documented.</p>
Condition found	<p>KPMG was provided a detail of expenses to test for compliance with the grant requirements. This detail of expenses differed from the SEFA. These items consisted of over accruals and under accruals of items related to fiscal 2017 and under accruals of items related to fiscal 2018. These reconciling items net to \$132,532.</p> <p>A source of these errors relates to the delayed submission of monthly billing statements which delayed the reconciliation of the estimated expense accrual to actual expenses. At one point, METRO was approximately one year in arrears in submitting billing statements to the grantor. This is contrary to the grant document which requires METRO to submit billing statements within 90 days of incurring the expenses.</p>
Cause and possible asserted effect	<p>METRO was behind on monthly billings to the Texas Department of Transportation resulting in late reconciliations of accruals to actuals. For example, the October 2017 billing statement was not submitted until September 2018.</p>
Identification of questioned costs and how they were computed	<p>No questioned costs have been identified as the costs appear allowable.</p>
Whether the sampling was a statistically valid sample	<p>This sample was not intended to be, and was not, a statistically valid sample.</p>
Identification of whether the audit finding is a repeat finding in the immediately prior audit and if so, the applicable prior year finding number.	<p>This is not a repeat finding.</p>

**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

Year ended September 30, 2018

Recommendations	METRO should timely submit billing statements. METRO should consider assigning personnel with specific knowledge of accounting and grant compliance requirements to assist with this program.
Views of responsible officials	METRO agrees with auditors' recommendation and will implement prior to July 31, 2019.

Finding #2018-002	Procurement - Suspension and debarment checks not performed
	<p><i>Type of Finding</i></p> <p>Significant deficiency</p> <p><i>Federal Program</i></p> <p>Highway Planning and Construction Cluster, CFDA Nos. and Award Nos. 20.205, 0912-00-461, 0912-00-448</p> <p><i>Federal Agency</i></p> <p>U.S. Department of Transportation</p> <p><i>Pass-through Entity</i></p> <p>Texas Department of Transportation</p> <p><i>Federal Award Year</i></p> <p>October 1, 2017 to September 30, 2018</p>
Criteria or requirement	<p>Per Appendix to Part 200 – Contract Provisions for Non-Federal Entity Contracts Under Federal Awards:</p> <p>A contract award must not be made to parties listed on the governmentwide Excluded Parties List System in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 and 12689, "Debarment and Suspension". The Excluded Parties List System in SAM contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.</p>

**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

Year ended September 30, 2018

Condition found	In connection with the transition of the vanpool program from its contractor 2Plus to METRO, METRO assumed two contracted vendors from 2Plus. Evidence of the suspension and debarment checks was not retained by METRO on 2Plus vendors Metromedia Technologies (Metromedia) or Enterprise Leasing Company of Houston, n/k/a EAN holdings, LLC (Enterprise) when METRO assumed these 2Plus contracted vendors. In connection with our audit we confirmed that neither Metromedia nor Enterprise were suspended or debarred. As such, KPMG notes this as a control exception but not a compliance exception.
Cause and possible asserted effect	Evidence of suspension and debarment checks via the excluded parties list or other respective suspension and debarment options was not maintained by METRO. As a result, METRO was not able to document its verification that METRO wasn't utilizing vendors that are not allowed to be compensated with federal funds.
Identification of questioned costs and how they were computed	No questioned costs have been identified.
Whether the sampling was a statistically valid sample	This sample was not intended to be, and was not, a statistically valid sample.
Identification of whether the audit finding is a repeat finding in the immediately prior audit and if so, the applicable prior year finding number.	This is not a repeat finding.
Recommendations	METRO should ensure that evidence of suspension and debarment checks is retained in its files.
Views of responsible officials	METRO agrees with auditors' recommendation and will implement prior to September 30, 2019.

**METROPOLITAN TRANSIT AUTHORITY  
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Schedule of Findings and Questioned Costs  
Year ended September 30, 2018

Finding #2018-003	Allowable Costs – Incorrect indirect cost rate utilized
	<p><i>Type of Finding</i></p> <p>Noncompliance and significant deficiency</p> <p><i>Federal Program</i></p> <p>Highway Planning and Construction Cluster, CFDA Nos. and Award Nos. 20.205, 0912-00-461, 0912-00-448</p> <p><i>Federal Agency</i></p> <p>U.S. Department of Transportation</p> <p><i>Pass-through Entity</i></p> <p>Texas Department of Transportation</p> <p><i>Federal Award Year</i></p> <p>October 1, 2017 to September 30, 2018</p>
Criteria or requirement	<p>Most governmental entities provide services, such as accounting, purchasing, computer services, and fringe benefits, to operating agencies on a centralized basis. Governments prepare an indirect cost rate proposal (ICRP) to document and substantiate its request for the establishment of an indirect cost rate to recover these centralized costs that benefit grant programs. Specific methods for allocating indirect costs and preparing an ICRP include the simplified single rate method and the multiple allocation base method. Appendix IV to Part 200 defines the multiple allocation base method as where an organization’s indirect costs benefit its major functions in varying degrees, indirect costs must be accumulated into separate cost groupings. Each grouping must then be allocated individually to benefitting functions by means of a base which best measures the relative benefits.</p>

**METROPOLITAN TRANSIT AUTHORITY  
OF HARRIS COUNTY, TEXAS**

Schedule of Findings and Questioned Costs

Year ended September 30, 2018

Condition found	METRO initially calculated its indirect cost rate using the simplified single rate method which resulted in an indirect cost rate of 84.65%. This rate was submitted to the Federal Transit Administration (FTA) for review. The FTA requested that METRO redo the rate using the multiple allocation base method which resulted in a lower rate of 60.29% for the Highway Planning and Construction Cluster (HPCC). This new rate was communicated to METRO by the FTA in April 2018. However, the new rate was not communicated to the HPCC program manager for use in preparing grant billings to TxDOT. METRO was behind in submitting its reimbursement requests and all 12 FY18 requests were submitted after the new lower rate was received.
Cause and possible asserted effect	Lack of appropriate internal communications of changes in the indirect cost rate resulted in overbilling of \$132,764.
Identification of questioned costs and how they were computed	The questioned cost is \$132,764. This amount was computed by using the correct indirect cost rate of 60.29%.
Whether the sampling was a statistically valid sample	This sample was not intended to be, and was not, a statistically valid sample.
Identification of whether the audit finding is a repeat finding in the immediately prior audit and if so, the applicable prior year finding number.	This is not a repeat finding.
Recommendations	METRO should improve its internal communication processes regarding key financial and compliance matters. The approved indirect cost rate should be communicated to all necessary departments.
Views of responsible officials	<p>METRO agrees with auditors' recommendation and has assigned the responsibilities to communicate changes in overhead rates to the Director of Grant Programs.</p> <p>The approved FTA indirect cost rate will be used in the FY2019 billings sent to TxDOT.</p>