FINANCIAL MANAGEMENT OVERSIGHT PROGRAM
FULL SCOPE SYSTEMS REVIEW
OF
Hillsborough Area Regional Transit Authority

PERFORMED FOR
U.S. DEPARTMENT OF TRANSPORTATION
FEDERAL TRANSIT ADMINISTRATION

Prepared By
TUBA GROUP, INC.

REPORT DATE: January 19, 2022
DRAFT REPORT SUBMISSION DATE: February 23, 2022
FINAL REPORT SUBMISSION DATE: June 27, 2022

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REPORT OF INDEPENDENT ACCOUNTANTS

To the Regional Administrator of
Federal Transit Administration Region IV:

We understand that the Federal Transit Administration (FTA) has awarded Hillsborough Area
Regional Transit (HART) the grants listed in Section I of this report. We have examined
management's assertion, included in its representation letter dated January 19, 2022, that HART
maintained effective internal control over its compliance with FTA financial management system
requirements during the period April 1, 2019 through June 30, 2021, as set forth in Section VI of
this report, based on the following:

- Grants awarded or modified on or after December 26, 2014, 2 CFR 200, Uniform
  Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,
  Section 200.302, Financial Management.

Management is responsible for maintaining effective internal control over HART’s compliance
with FTA financial management system requirements. Our responsibility is to express an opinion
on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the
American Institute of Certified Public Accountants and, accordingly, included obtaining an
understanding of the financial management system, testing, and evaluating the design and
operating effectiveness of the financial management system, and performing such other
procedures, as we considered necessary in the circumstances. We believe that our examination
provides a reasonable basis for our opinion. Our examination does not provide a legal
determination on HART’s compliance with FTA financial management system requirements.

Because of inherent limitations in any internal control structure or financial management system,
misstatements due to error or fraud may occur and not be detected. Also, projections of any
evaluation of the financial management system to future periods are subject to the risk that the
financial management system may become inadequate because of changes in conditions, or that
the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management’s assertion that HART maintained effective internal control over its
compliance with FTA financial management system requirements during the period April 1, 2019
through June 30, 2021, is fairly stated, in all material respects, based on the criteria established by
the FTA as set forth in Section VI of the report.

Tuba Group, Inc.

January 19, 2022
SECTION I: BRIEF DESCRIPTION – HILLSBOROUGH AREA REGIONAL TRANSIT
**Organization**

The Hillsborough Area Regional Transit Authority (HART) was created in October of 1979 to plan, finance, acquire, construct, operate and maintain mass transit facilities and supply transportation assistance in Hillsborough County, Florida. HART serves a population of more than 1.4 million residents in the cities of Tampa and Temple Terrace, and parts of the county’s unincorporated areas.

HART’s Board of Directors is comprised of 14 members appointed by Hillsborough County, the State of Florida, and the Cities of Tampa and Temple Terrace. Responsibility for the management, control and operation of HART is vested in the Board. The CEO of HART manages the agency and reports directly to the Board of Directors.

HART offers 40 fixed routes, paratransit service (HARTPlus), bus rapid transit (MetroRapid), express routes, route deviation service (HARTFlex), rubber-tire In-Town Trolleys, and the TECO Line Streetcar system.

Fixed-route bus service operates 4:00 a.m. to 1:16 a.m. Monday through Friday, 5:00 a.m. to 12:45 a.m. on Saturday and Sunday. The TECO Line Streetcar system operates 12:00 p.m. to 10:00 p.m. Monday through Thursday, 11:00 a.m. to 1:30 a.m. on Friday and Saturday, and 12:00 p.m. to 8:00 p.m. on Sunday. The HARTPlus ADA complementary paratransit service is offered during the same days and hours of operation as the fixed-route and streetcar systems.

The basic adult fare on the fixed-route buses is $2.00. A half fare of $1.00 is offered during all hours of operation to adults aged 65 and older, persons with disabilities, Medicare cardholders, and youth between the ages of 5 and 17. The cost of a one-way HARTPlus trip is $4.00.

HART operates a fleet of 172 FTA-funded buses for fixed-route service, 8 of which are in contingency. The fixed-route fleet consists of 40-foot low floor buses. Peak service requirements are 130 buses for a spare ratio of 21%. Its fleet is also comprised of 63 FTA-funded cutaway buses and vans used in the delivery of paratransit service, and nine replica streetcars and one vintage streetcar, also with FTA interest.

HART headquarters are located in the Ybor Facility, 1201 East 7th Avenue, Tampa, FL which is also its rail maintenance facility. Additional administrative offices and the bus maintenance facility and storage area are located at 4305 East 21st Avenue, Tampa. HART maintains two transit centers, four transfer centers, and 11 streetcar stations in Tampa. FTA has funded all of HART’s facilities, centers and streetcar stations.
The following represents a list of HART’s open FTA grants as of March 31, 2021 (CARES Act Grant through June 30, 2021):

<table>
<thead>
<tr>
<th>Grant Number</th>
<th>Description</th>
<th>Total Grant Expenditures</th>
<th>FTA Amount Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>FL-04-0167-00</td>
<td>State of Good Repair - HM Rehab/Renovations</td>
<td>$851,355</td>
<td>$4,700,000</td>
</tr>
<tr>
<td>FL-2017-065-01</td>
<td>FY 2016 Section 5339 – Bus Facilities</td>
<td>$480,435</td>
<td>$1,223,267</td>
</tr>
<tr>
<td>FL-2018-095-02</td>
<td>Preventive Maintenance and Capital Projects</td>
<td>$10,458,518</td>
<td>$10,990,939</td>
</tr>
<tr>
<td>FL-2019-066-01</td>
<td>Non-Fixed Route ADA Paratransit Service</td>
<td>$2,695,355</td>
<td>$2,695,415</td>
</tr>
<tr>
<td>FL-2019-066-02</td>
<td>Preventive Maintenance and Capital Projects</td>
<td>$10,650,355</td>
<td>$10,781,663</td>
</tr>
<tr>
<td>FL-2019-081-01</td>
<td>TOD Land Use Planning Study</td>
<td>$222,061</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>FL-2020-024-01</td>
<td>Preventive Maintenance Rail Ties and Intelligent Transportation System (CAD/AVL) Upgrade</td>
<td>$359,845</td>
<td>$880,006</td>
</tr>
<tr>
<td>FL-2020-062-01</td>
<td>Fixed Guideway Capital</td>
<td>$342,876</td>
<td>$1,707,907</td>
</tr>
<tr>
<td>FL-2020-066-01</td>
<td>Non-Fixed Route ADA Paratransit Service</td>
<td>$2,754,304</td>
<td>$2,754,304</td>
</tr>
<tr>
<td>FL-2020-066-02</td>
<td>Preventive Maintenance and Capital Projects</td>
<td>$10,056,893</td>
<td>$11,017,216</td>
</tr>
<tr>
<td>FL-2020-038-00</td>
<td>CARES Act</td>
<td>$33,168,929</td>
<td>$39,865,488</td>
</tr>
</tbody>
</table>
SECTION II: MATERIAL WEAKNESSES
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For purposes of this examination, a material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the FTA Financial Management system requirements may have occurred and were not prevented or detected and corrected on a timely basis.

We found no material weaknesses in the financial management system of the recipient.
SECTION III: SIGNIFICANT DEFICIENCIES
SECTION III: SIGNIFICANT DEFICIENCIES

A significant deficiency is a deficiency, or 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.

These findings and recommendations are provided below, with notation of the standard impacted, discussion of the significance of the condition, a summary of the recipient’s proposed corrective actions and evaluations thereof.
SECTION III: SIGNIFICANT DEFICIENCIES

III.1. Procurement Procedures Do Not Include Energy and Efficiency Preferences

Finding
The Procurement Manual does not include the Environmental and Energy Efficiency preferences as required by FTA C. 4220.1F, Section 3(a)(5).

Discussion
A review of the Procurement Manual noted that Environmental and Energy Efficiency preferences were not included in the document. This resulted in noncompliance with FTA’s Circular 4220.1F, Section 3(a)(5).

Standards Impacted
2 CFR Part 200.319 (b)(2) Competition. The non-Federal entity must have written procedures for procurement transactions which identify all requirements which offerors must fulfill and all other factors to be used in evaluating bids or proposals.

FTA Circular 4220.1F, Chapter III, Section 3.a. The Common Grant Rule for non-governmental recipients requires the recipient to have written procurement procedures, and by implication, the Common Grant Rule for governmental recipients requires written procurement procedures as a condition of self-certification. The recipient’s procurement procedures are expected to address: (5) Environmental and Energy Efficiency Preferences. A preference, to the extent practicable and economically feasible, for products and services that conserve natural resources, protect the environment, and are energy efficient.

Recommendations
It is recommended that HART: (1) update the Procurement Manual to include procedures that address Environmental and Energy preferences; and (2) review written procurement policies for overall completeness and compliance with Federal requirements.

These recommendations should be implemented within 60 days of receipt of the final report.

Recipient’s Response
HART agrees with this finding. The HART procurement manual has been updated to include the information required by FTA Circular 4220.1F. HART’s full response is in Section VII of this report.

Evaluation of Recipient’s Response
The recipient’s response is adequate, pending FTA review of the updated HART Procurement Manual.
III.2. Inadequate Support for an Asset Disposition

**Finding**
Review of controls over fixed assets identified there was no evidence of an FTA Concurrence Letter for one disposed revenue vehicle.

**Discussion**
A review of fifty fixed assets disclosed that one revenue vehicle (Asset #7856) was involved in an accident and disposed of, however, there was no documentation of FTA concurrence for the disposition. Recipients are required to obtain written FTA approval for any disposition of federally assisted property before the end of its useful life.

**Standard(s) Impacted**
*2 CFR Part 200.302 (b)(4).* Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.

FTA Circular 5010.1E, Chapter IV, Section 4o(3) Page IV-36 Disposition or Inappropriate Use Before the End of the Asset’s Useful Life. Any disposition of federally assisted property before the end of its useful life requires prior FTA approval.

FTA Circular 5010.1E, Chapter IV, Section 3. ROLES AND RESPONSIBILITIES OF THE MANAGEMENT OF AWARDS. a. Recipient Role. (11) Demonstrate procedures for asset management and adequate maintenance of equipment and facilities.

FTA Circular 5010.1E, Chapter IV, Section 4n (4) b. Recipients must keep satisfactory records pertaining to the use of federally assisted property and submit to FTA upon request such information as may be required to assure compliance with federal requirements. Recipients must have appropriate procedures in place to ensure that management and oversight of federally assisted property is properly administered for assets controlled by subrecipients.

**Recommendation**
It is recommended that HART implement procedures to ensure that appropriate FTA approvals are obtained for disposition of federally assisted property before the end of its useful life. Also, documentation of FTA approvals should be retained in accordance with Federal record retention requirements. This recommendation should be implemented within 90 days of receipt of the final report.

**Recipient’s Response**
“HART does not agree with this finding. The vehicle was not disposed of before the end of its useful life. The vehicle was completely depreciated at the time of the accident. Therefore, the net book value was less than $5,000. The appraised value at the time of the accident as determined by the insurance company was above $7,372.33, however, the federal interest was 10.15% or $748.29. HART has procedures in place to ensure that appropriate FTA approvals are obtained for disposition of federally assisted property before the end of its useful life.”
SECTION III: SIGNIFICANT DEFICIENCIES

**Evaluation of Recipient’s Response**

The recipient’s response is partially adequate because we now agree that the vehicle was not disposed of before the end of its estimated useful life. Therefore, based on HART’s response, a correction should be made to the original finding, as the vehicle in question was an administrative vehicle (a car), and not a revenue vehicle.

However, the appraised value of the asset at the date of disposition/loss exceeded $5,000. Per FTA Circular 5010.1E Chapter IV, FTA retains financial interest in equipment with a unit value exceeding $5,000, and supplies with an aggregate value exceeding $5,000, even if useful life has been met.

Based on the above, the FMOC’s initial recommendations should be updated to state that HART should work with FTA to ensure FTA’s interest in the asset is properly determined and resolved. Also, HART should update its procedures to ensure compliance with the disposal requirements of FTA Circular 5010.1E, and other current FTA requirements.

Finding
Policies and Procedures related to grant management and cash receipts were either outdated or had no effective date. Further, the documents appeared to be in draft form as of the time of the review.

Discussion
HART’s Standard Operating Procedures (SOP) for Grants Management had effective dates of 2012. As there have been several updates to regulations and guidance since 2012, the SOPs were significantly outdated. Furthermore, the SOPs were not formally approved by HART officials (approval sections for the Grants Supervisor, Director of Finance and Chief Financial Officer were blank).

Also, policies and procedures for cash receipts and revenue were not dated. Therefore, users and reviewers cannot determine when the procedures were effective and when they should be updated.

Standards Impacted

2 CFR Part 200.302 (b)(7). The non-Federal entity must have written procedures for determining the allowability of costs in accordance with Subpart E-Cost Principles of this Part and the terms and conditions of the Federal award.

2 CFR Part 200.305 (b)(1). The non-Federal entity must maintain or demonstrate the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in this Part.

FTA C.5010.1E Chapter VI, Section f (1) a) Recipient management policies that govern implementation of the Award must be clearly stated, understood throughout the organization, and conformed to applicable legislative and administrative requirements.

Recommendations
It is recommended that HART update the Grants Management and Cash Management Policies and Procedures to reflect current requirements, the effective dates, and approvals from agency officials. This recommendation should be implemented within 90 days of receipt of the final report.

Recipient’s Response
HART agrees with this finding. HART staff are in the process of updating the Grants and Cash management procedures. The projected date to complete the update to the procedures is July 31, 2022. HART’s full response is in Section VII of this report.

Evaluation of Recipient’s Response
The recipient’s response is adequate, pending FTA review of the updated HART procedures.
SECTION III: SIGNIFICANT DEFICIENCIES

III.4. Periodic Reviews of Users’ Systems Access Not Completed

**Condition**
HART did not provide documentation of periodic reviews of users’ access to the financial management systems.

**Discussion**
When asked if periodic reviews of users’ access in the financial management systems were conducted and documented, HART noted that currently there is not a formal process for reviewing users’ access, therefore no documentation was available.

**Standards Impacted**
2 CFR Part 200.302 (b)(4). Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.

FTA C. 5010.1E Chapter VI, Section f (1)c) Responsibility for duties and functions must be segregated within the organization to ensure that adequate internal checks and balances exist. Recipients should pay particular attention to authorization, performance, recording, inventory control, and review functions to reduce the opportunity for unauthorized or fraudulent acts.

**Recommendation**
It is recommended that HART periodically complete a formal review of users’ access to the financial management systems and maintain appropriate documentation of the review. This recommendation should be implemented within 90 days of receipt of the final report.

**Recipient’s Response**
HART agrees with this finding. HART developed a standard operating procedure entitled Great Plains Security Roles Audit procedure. The procedure is dated December 16, 2021 and was provided to Tuba Group on December 21, 2021. HART’s Technology and Innovation Department has completed a formal review of users’ access to the financial management systems and will continue to complete formal reviews periodically. HART’s full response is in Section VII of this report.

**Evaluation of Recipient’s Response**
The recipient’s response is adequate, pending FTA review of the updated HART procedures.
SECTION IV: ADVISORY COMMENTS
SECTION IV: ADVISORY COMMENTS

For purposes of this review, an advisory comment represents a minor deficiency in the design or operation of the financial management system that is not significant enough to adversely affect HART’s ability to record, process, summarize and report financial and related data consistent with the requirements of 2 CFR 200.302.

We had no advisory comments on the financial management system of the recipient.
SECTION V: SUMMARY OF FINDINGS
## SECTION V: SUMMARY OF FINDINGS

<table>
<thead>
<tr>
<th>Finding Reference</th>
<th>Finding</th>
<th>Standards Impacted</th>
<th>Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>III.1</strong></td>
<td>Procurement</td>
<td>2 CFR Part 200.319 (b)(2)</td>
<td>1. Update the Procurement Manual to include procedures that address Environmental and Energy preferences</td>
</tr>
<tr>
<td></td>
<td></td>
<td>FTA Circular 4220.1F, Chapter III, Section 3.a</td>
<td>2. Review written procurement policies for overall completeness and compliance with Federal requirements</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>HART should work with FTA to ensure FTA’s interest in the asset is properly determined and resolved. Also, HART should update its procedures</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2 CFR Part 200.302 (b)(7)</td>
<td>to ensure compliance with the disposal requirements of FTA Circular 5010.1E, and other current FTA requirements.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>FTA Circular 5010.1E, Chapter IV, Section 4o (3)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>FTA Circular 5010.1E, Chapter IV, Sections 3 and 4n (4)b</td>
<td></td>
</tr>
<tr>
<td><strong>III.2</strong></td>
<td>Fixed Assets</td>
<td>2 CFR Part 200.302 (b)(4)</td>
<td>Update the Grants Management and Cash Management Policies and Procedures to reflect current requirements, the effective dates, and approvals</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2 CFR Part 200.305 (b)(1)</td>
<td>from agency officials.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>FTA Circular 5010.1E, Chapter VI, Section f(1)a</td>
<td>Periodically complete a formal review of users’ access to the financial management systems and maintain appropriate documentation of the review.</td>
</tr>
<tr>
<td><strong>III.3</strong></td>
<td>Grants Management</td>
<td>2 CFR Part 200.302 (b)(4)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>2 CFR Part 200.305 (b)(1)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>FTA Circular 5010.1E, Chapter VI, Section f(1)c</td>
<td></td>
</tr>
<tr>
<td><strong>III.4</strong></td>
<td>Information Technology</td>
<td>2 CFR Part 200.302 (b)(4)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(IT)</td>
<td>FTA Circular 5010.1E, Chapter VI, Section f(1)c</td>
<td></td>
</tr>
</tbody>
</table>
SECTION VI: CRITERIA ESTABLISHED BY THE FTA FOR RECIPIENTS’ FINANCIAL MANAGEMENT SYSTEM
The following criteria have been set forth by the Federal Transit Administration (FTA) as standards for the financial management systems of FTA recipients. The criteria for grants awarded or modified on or after December 26, 2014, are located in 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Additional guidance for applying many of these criteria is provided in various circulars issued by the FTA, U.S. Department of Treasury, and the Office of Management of Budget (OMB).

For grants awarded or modified on or after December 26, 2014, the financial management standards of 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, apply. Specifically, the financial management standards of the Omnibus Circular, located at 2 CFR 200.302. Additional guidance for applying many of these criteria is provided in various circulars issued by the FTA and the U.S. Department of Treasury. The financial management criteria of 2 CFR 200 are as follows:

2 CFR 200.302(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

2 CFR 200.302(b) The financial management system of each non-Federal entity must provide for the following (see also §§ 200.333 Retention requirements for records, 200.334 Requests for transfer of records, 200.335 Methods for collection, transmission and storage of information, 200.336 Access to records, and 200.337 Restrictions on public access to records):

1. Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the CFDA title and number, Federal award identification number and year, name of the Federal agency, and name of the pass-through entity, if any.

2. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.327 Financial reporting and 200.328 Monitoring and reporting program performance. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.
SECTION VI: CRITERIA ESTABLISHED BY THE FTA FOR RECIPIENTS’ FINANCIAL MANAGEMENT SYSTEMS

3. Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

4. Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes. See § 200.303 Internal controls.

5. Comparison of expenditures with budget amounts for each Federal award.

6. Written procedures to implement the requirements of § 200.305 Payment.

7. Written procedures for determining the allowability of costs in accordance with Subpart E—Cost Principles of this Part and the terms and conditions of the Federal award.
SECTION VII: RECIPIENT’S RESPONSE TO FINDINGS
SECTION VII: RECIPIENT’S RESPONSE TO FINDINGS

FTA’s Region IV office furnished a draft of this report to HART on April 15, 2022, with a request for the recipient to respond to the findings. HART’s response was received by Tuba Group on May 13, 2022.

Summaries of the recipient’s response are included with the related findings and comments in previous sections of this report. The full text of the response is provided on the following pages.
May 13, 2022

Yvette G. Taylor, Ph.D.
Regional Administrator
FTA Region IV
230 Peachtree St., N.W., Suite 1400
Atlanta, GA 30303

Re: Hillsborough Transit Authority (HART) Responses to FMO Full Scope Review Draft Report

Dear Dr. Taylor:

Thank you for sending the Financial Management Oversight Full Scope Review Draft Report dated April 13, 2022. Below are HART’s responses to the four significant deficiencies included in the draft report.

**Procurement Procedures Do Not Include Energy and Efficiency Preferences**

HART agrees with this finding.

On April 5, 2022, the HART Board of Directors approved resolution #R2022-04-19, A Resolution Approving Revisions to the HART Procurement Manual. The revision was to add Section 4-208, Environmental and Energy Efficiency Preferences. The Procurement Manual has been updated to include this section that is required by FTA C. 4220.1F; Section 3(a)(5).

This finding has been resolved.

**Inadequate Support for an Asset Disposition**

HART does not agree with this finding.

The vehicle was not disposed of before the end of its useful life. The vehicle was completely depreciated at the time of the accident. Therefore, the net book value was less than $5,000. The appraised value at the time of the accident as determined by the insurance company was above $7,372.33, however, the federal interest was 10.15% or $748.29.

HART has procedures in place to ensure that appropriate FTA approvals are obtained for disposition of federally assisted property before the end of its useful life.
Grants and Cash Management Procedures Not Updated
HART agrees with this finding.

HART staff is in the process of updating the Grants and Cash Management Procedures. The projected date to complete the update to the procedures is July 31, 2022.

Periodic Reviews of Users’ Systems Access Not Completed
HART agrees with this finding.

HART developed a standard operating procedure entitled Great Plains Security Roles Audit Procedure. The procedure is dated December 16, 2021 and was provided to the Tuba Group on December 21, 2021.

HART’s Technology and Innovation Department has completed a formal review of users’ access to the financial management systems and will continue to complete formal reviews periodically.

This finding has been resolved.

If you have any questions regarding the responses to the significant deficiencies, please contact me at (813) 384-6566 or LeGrandA@gohart.org.

Sincerely,

[Signature]

Adelee Marie Le Grand, AICP
Chief Executive Officer