



COMMONWEALTH of VIRGINIA

DEPARTMENT OF TRANSPORTATION
1401 EAST BROAD STREET
RICHMOND, VIRGINIA 23219 2000

Charles A. Kilpatrick, P.E.
Commissioner

September 8, 2015

County Administrators
City and Town Managers
Planning District Commissions
Metropolitan Planning Organizations

Dear Ladies and Gentlemen:

Thank you for another productive year and for our continued collaboration in improving the highways of the Commonwealth of Virginia. As we bring Fiscal Year 2015 to a close and begin preparing our financial statements and other financial information for the fiscal year, we must also ensure that our federal reporting requirements are met. These federal requirements include ensuring that sub-recipients of federal funds passed through the Virginia Department of Transportation (VDOT) have met the OMB Circular A-133 Single Audit requirements, and recently published Super Circular requirements, as applicable.

You have received this letter because according to our disbursement records for Fiscal Year 2015, VDOT has passed through federal dollars to your entity as a sub-recipient. As a sub-recipient, certain federal requirements may apply, depending on the amount of passed-through dollars your entity has expended from all sources, not just VDOT. To assist you in determining the amount of pass-through dollars that have been disbursed to your entity, VDOT is making available a report of amounts disbursed to sub-recipients for Fiscal Year 2015. We hope this report will be helpful to your financial team and auditors in determining whether the federal amounts received from VDOT, along with other sources, meet the threshold to require a Single Audit.

VDOT requests that you review the sub-recipient federal expenditure report located on VDOT's website (link to be provided via email), reconcile it to your entity's accounting records and let us know on the enclosed Response Form whether or not the disbursements listed agree with your accounting records. If there are any disbursements not listed or disbursements listed that should not be, please include the discrepancies on the Response Form and/or sub-recipient federal expenditure report. Additionally, VDOT requests the total pass-through federal funding expended from all entities including VDOT and whether a Single Audit is planned for Fiscal

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Year 2015. Regardless of whether there are discrepancies, the form should be completed and emailed to VDOT. VDOT also requests that you submit your Comprehensive Annual Financial Report (CAFR) and Schedule of Expenditure of Federal Awards (SEFA) to VDOT at the same time that you submit this information to the federal clearinghouse. The CAFR, SEFA and the Response Form (including the reconciliation, if necessary) should be submitted by email to VDOT at CAFR@VDOT.Virginia.gov.

Thank you very much for your partnership with VDOT and for your cooperation in ensuring that all federal sub-recipient reporting requirements are met. If you have any questions, please contact me at janice.long@vdot.virginia.gov or 804-786-6373.

Sincerely,

A handwritten signature in cursive script that reads "Janice S. Long". The signature is written in black ink and is positioned above the printed name and title.

Janice S. Long
Controller