

**DEPARTMENT OF TRANSPORTATION**

Division of Audit  
4201 East Arkansas Avenue, Shumate Bldg.  
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Single Audit/OMB Circular A-133 Audit Reporting and Submittal Requirements.

Under federal requirements, the Colorado Department of Transportation (CDOT) is responsible for monitoring payments of federal dollars made to CDOT sub-recipients. As part of our sub-recipient monitoring process, we are requiring entities that contract with CDOT to complete and submit the CDOT *A-133 Single Audit Certification Form*.

1. If your entity expended \$500,000 or more in total federal awards for the prior fiscal year, then you must check the box on the form stating that your entity is subject to the A-133 requirements and you must submit an A-133 Single Audit Report to CDOT.
2. If your entity expended less than \$500,000 in total federal awards, then you must check the box stating that your entity is exempt from the Single Audit/A-133 requirements.
3. If your entity is subject to the A-133 requirements, you must submit your A-133 Single Audit Report to the CDOT Audit Division no later than July 31<sup>st</sup> of each year.

Upon receipt and review of your entity's A-133 audit submission, the CDOT Audit Division will review the A-133 report and/or the Exemption status and post this information for CDOT internal use. The CDOT Contracting Offices and Procurement Offices will not execute any contracts without this submission.

CDOT uses the A-133 Audit to understand and evaluate each entity's internal financial controls and risk levels. Based upon the results of these various reviews, CDOT's Chief Financial Officer will determine a Tier placement for the entity. Tier placement will be assigned using a risk based approach:

- the dollar amount paid to the entity;
- the number of invoices the entity submits to CDOT;
- the results of the entity's A-133 report;
- past experience with the entity;
- and the results of any CDOT program reviews previously performed.

The Tier placement will determine how much documentation will be required to support reimbursement payments

Entities considered as Tier I will be required to supply full documentation with their invoices. Entities that are considered Tier II and Tier III will have reduced documentation requirements.

Additionally, certain entities will be selected by CDOT for either a program review and/or a contract compliance review.

In summary, please fill out the attached *Single Audit Certification Form* and send it, along with your A-133 Single Audit Report, if applicable, to the address/fax/email indicated on the form at your earliest convenience, but no later than July 31<sup>st</sup> of each year.

If you have any questions or concerns, please contact Dawn Olson with the Colorado Department of Transportation's Audit Division.

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