South Carolina
Department of Transportation

September 10, 2014

Brian DeQuincey Newman, Esq., Board Chair
Central Midlands Regional Transit Authority
1631 Richland Street
Columbia, South Carolina 29201

RE: SFY2014 Compliance and Oversight Review: Final Report

Dear Mr. Newman:

The South Carolina Department of Transportation (SCDOT) Office of Public Transit (OPT) has finalized the Compliance and Oversight Review of Central Midlands Regional Transit Authority (CMRTA) doing business as The Comet. The review was conducted March 11, 2014, to ensure compliance with federal, state and other professional laws, regulations and contract administrations. Agency response time was extended to allow the agency to adequately address items.

Previously a draft report, which identified corrective actions associated with findings and recommendations associated with guidance, was issued to provide an opportunity for agency response. A finding is a violation of federal, state, contractual, other statutory or other requirements while guidance is an advisory comment suggesting a best practice which the agency is encouraged to implement

Enclosed is a copy of the final report that includes the sub-recipient's responses to the draft. Therefore, with the issuance of the final report, the FY2014 Compliance and Oversight Review is hereby closed. However, OPT will continue to monitor and provide technical assistance on open items until the conditions are addressed. Please note that CMRTA may be required to provide documentation during the next Compliance and Oversight Review to demonstrate that open items cited in the report were addressed.

We appreciate Central Midlands Regional Transit Authority's diligence in providing public transportation to the citizens of the region in compliance with program requirements. If you should have any questions or require further clarification, please contact me at (803) 737-0146, or Johnny Mmanuike at (803) 737-0996.

Sincerely,

Doug Frate, Director
Intermodal & Freight Programs

DWF:jsm
Enclosure
cc: Robert Schneider, Executive Director, Central Midlands Regional Transit Authority
Daphne Givens, Finance Director, Central Midlands Regional Transit Authority
Johnny K. Mmanuike, Assistant Director, OPT
File:OPT

South Carolina Department of Transportation
Office of Public Transit

SFY 2014
COMPLIANCE & OVERSIGHT REVIEW
Covering July 1, 2010 - June 30, 2013

CENTRAL MIDLANDS REGIONAL TRANSIT AUTHORITY dba THE COMET

FINAL REPORT

September 17, 2014

Prepared by:

South Carolina Department of Transportation
Office of Public Transit
955 Park Street, Room 201
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Review Dates:	**March 11, 2014**
Draft Date:	**April 22, 2014**
Final Date:	**September 17, 2014**

Sub-recipient:
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dba THE COMET
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Type of Organization:	Independent Transit Authority
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SCDOT OFFICE OF PUBLIC TRANSIT BACKGROUND

The South Carolina Act 206, signed into law on June 15, 2010, reconstituted the South Carolina Department of Transportation (SCDOT) Division of Mass Transit (DMT), into the SCDOT Division of Intermodal and Freight Programs and further established the Office of Public Transit within the division. The division had administratively changed its name to SCDOT Division of Intermodal Planning. Nevertheless, the Office of Public Transit, hereto referred to as "OPT", administers the State Mass Transit Funds Program (SMTF) and Federal Transit Administration (FTA) programs.

OPT Review Process

The process consists of an OPT review of internal controls to ensure compliance with program requirements which sub-recipients of OPT SMTF and FTA administered funds are required to adhere. The review period in this report covers the State's fiscal year (SFY) 2010 to 2013. A list requesting documents to be reviewed and a questionnaire, as appropriate, are submitted to the sub-recipient.

A "desk review" consists of a review of submitted documentation and prior years' open items from various compliance and audit reports. The on-site review begins with an entrance conference which addresses the scope of the review and goes over prior year open items. Procedures include a review of current program documentation; relating maintenance, procurement, finance and internal controls. The review concludes with an exit conference, during which initial findings and guidance are discussed.

A "draft" report is sent to the sub-recipient to give the agency an opportunity to address any prior year open items and current year review findings and guidance. A finding is a violation of a federal, state, contractual requirements or agency policy. OPT provides corrective action related to each finding. Guidance is an advisory comment suggesting a best practice. OPT provides recommendations related to each guidance. Sub-recipients are to provide a detailed response for each finding and also to provide, at a minimum, a statement of acceptance or denial for each guidance in the report. A final report is issued that includes sub-recipient responses and indicates the status of a finding or guidance.

SUBRECIPIENT PROVIDED DESCRIPTION

Central Midlands Regional Transit Authority, hereto referred to as CMRTA, is an independent transit authority established under the laws of the State of South Carolina serving the communities of Columbia, Arcadia Lakes, and Forest Acres, and portions of the unincorporated areas in Richland County, West Columbia, Cayce, and Springdale in Lexington County. The service area population is approximately 254,000.

CMRTA is governed by a 13-member board (11 voting members, two advisory) composed of three state elected officials, three members from Richland County, three from Columbia, three from Lexington County, and 1 from Forest Acres (a city within the city of Columbia).

Until October 2002, transit service in Columbia had been provided by the South Carolina Electric and Gas Company, now called SCANA. The City of Columbia, CMRTA, Central Midlands Council of Governments (CMCOG), and SCANA worked to define the terms of the

change, the roles of the various parties, and other factors critical to the continuation of transit service. October 16, 2002, CMRTA assumed responsibility for the operations and began service with 43 new Bluebird buses. SCANA turned over an operations and maintenance facility to the City of Columbia, which CMRTA could only occupy for five years from the transition date and established a financial support program for CMRTA for the first severn years of operations.

Funding for continued transportation services was provided by SCANA through October 2009 and the City of Columbia until a dedicated source of funding was established. Additionally, the City of Columbia provided local funds for matching FTA funds to construct and up-fit a new maintenance/operations/administrative facility. CMRTA began receiving dedicated funding from the Richland County in November 2013 from the transportation sales tax. CMRTA has operated from the newly constructed $16 million Spires Administration and Maintenance Building at 3613 Lucius Road since March 2008. The City of Columbia leased a climate controlled facility located downtown to CMRTA. The Transit Center provides a location, a central hub, for passengers to make transfers and purchase passes.

CMRTA contracts with Veolia Transportation Services, Inc., for the provision of fixed route and complementary paratransit bus services and maintenance services. CMRTA operates Fixed-route and ADA complementary paratransit service Monday through Friday from 5:00 a.m. to 9:30 p.m.; Saturdays from 6 a.m. to 8:45 p.m. Sunday service was halted May 2012 but is scheduled to begin again 2014.

The basic adult fare for fixed route service is $1.50. A reduced or "special needs" fare of $0.75 is available for persons 65 years old or older, persons with disabilities, and persons with a Children five years of age or younger ride free with a full-fare rider. Prepayment options include a ten-ride pass for $12.00 and a 31-day pass for $40.00. The fare for ADA complementary paratransit service is $3.00.

Ridership for the year ended September 30, 2009, totaled 1,313,522 for fixed route and 51,804 for ADA complementary paratransit.

The fixed-route fleet consists of 41 Bluebird standard transit coaches (acquired in 2002) and 8 new Flyer coaches (acquired in 2010). The current peak requirement is for 24 buses; however, service is expected to expand in the fall of 2014. The paratransit fleet, in which OPT provided a portion of the local share, consists of 21 cutaways. The current peak requirement is for 18 buses.

REVIEWED PROGRAMS AND CONTRACTS

During this review period, CMRTA received the following OPT administered program funding which are eligible for Compliance and Oversight Reviews.

1. State Mass Transit Funds (SMTF)
    a. Contracts MT-1M499-26, PT-2M499-08, and PT-3M499-02

SFY 2014 COMPLIANCE & OVERSIGHT REVIEW
Covering July 1, 2010 – June 30, 2013
CURRENT YEAR FINDINGS & GUIDANCE

SATISFACTORY CONTINUING CONTROL

GUIDANCE

G14-01: Vehicle Accidents
OPT requires notification to funding source when vehicles are involved in accidents. CMRTA contractor disclosed that an OPT funded vehicle was involved in a recent accident and repairs to said vehicle were completed. OPT received no notification of this accident.

2014 Recommendation: CMRTA is encouraged to revise its maintenance policy and ensure that its contractor's policy reflects OPT's requirements to notify OPT within 24 hours when an OPT funded vehicle has been involved in an accident. Refer to the State management Plan (SMP) under insurance statements for additional guidance

2014 Agency Response: The recommendation is accepted. CMRTA updated language in the contractor's Maintenance Policy to reflect OPT's requirement to notify OPT within 24 hours when an OPT funded vehicle in which OPT is the lienholder has been involved in an accident.

2014 Agency Status: Agency response is noted. This recommendation is closed.

MAINTENANCE

GUIDANCE

G14-02: Preventive Maintenance Records
Sub-recipients must maintain a file that contains daily logs, inspection checklists, and repair records on each piece of equipment. CMRTA contractor provided this information however, it was difficult to find because the data was not maintained in any particular uniformed filing order.

2014 Recommendation: CMRTA is encouraged to:

1. Beginning with July 1, 2014 records establish a uniform filing system. All preventive maintenance records should be maintained in chronological order beginning with the newest and ending with the oldest records.
2. Purge stored records based on your agency retention policy for previous years that are for reporting periods up to June 30, 2009 and:
   a. For the records under this review period (July 1, 2010 – June 30, 2013) ensure filing follows in same chronological order as above.

2014 Agency Response: The Authority accepted the recommendation.

1. CMRTA implemented additional changes May 1, 2014 for chronologic filing order for previous years' preventive maintenance records. Current preventive maintenance records are maintained in chronological filing order.
2. Preventive maintenance files will purged according to the Authority's retention policy

2014 Agency Status: OPT acknowledges agency response and notes that with the implementation of the recommendation, Preventative Maintenance Records should now be compliant. This recommendation is closed.

FINANCIAL MANAGEMENT

ACCOUNTING SYSTEMS & POLICIES

GUIDANCE

G14-03: Updating Financial Policy

OPT received a copy of the Financial Policy. Some policies were adopted in 2005, 2006 without revisions resulting in outdated information. OPT also received a policy for records retention that was independent of the Financial Policy.

2014 Recommendation: CMRTA is encouraged to consider updating the policies to reflect current processes in addition to the following:

1. **Accounting Policies**.
   a. **Revenue and Other Financing Sources**, section F., identifies 5309 grants which are now 5339 grant funds.
   b. **Audit**, section I., identifies fiscal a September 30 year end which was changed to June 30 year end.
2. **Asset Management**
   a. Should also reference OPT requirements when OPT funds are involved as CMRTA must comply with both FTA and OPT requirements. OPT requirements are identified in the State Management Plan that may be obtained at the following website: http://www.scdot.org/getting/pdfs/SCDOT_State_Manangement_Plan2012.pdf
   b. Should reference State Management Plan required asset life for funded vehicles.
   c. **Capital Asset Physical Inventory Policy,** Section D, should consider leaving off a unique identifier (partial VI or serial number, vehicle number, make etc.) on the asset listing provided the staff performing the count.
3. **Fund Management Policy**
   a. Consider identifying how deposits in excess of FDIC insurance limits will be handled.
4. **Cash Disbursement and Payments,** section I., should reference SC Escheat Law required submissions to the State Treasurer for agency checks that have been submitted for payment (to vendor, employee) but have been returned to CMRTA.
5. **Records Retention Policy**, Section B,
   a. should be included in the Financial Policy's, or at a minimum, should be referenced

b. should be revised to reflect that grant related documents are to be maintained in compliance with FTA Circular 5010.1D, and as amended, Grant Management Requirements. Section 7 identifies requirements and exceptions. Some exceptions to the length of retention period involve litigation, claims, audits and other action started before the three year period and equipment disposition.

2014 Agency Response: CMRTA accepted the recommendation and all policies have been updated as of May 2014.

2014 Agency Status: Agency response is noted. This recommendation is closed.

GRANT MANAGEMENT

FINDING

F14-01: Reconciliation of OPT Form 600 to Income Statement

This finding is brought forward from 2009 Compliance and Oversight Review's G09-11 recommendation for the preparer of Form 600 to perform a reconciliation of Form 600 to agency financial statements as a means of providing more support for OPT invoices. A follow-up revealed that reconciliations were not being performed. As such, Forms 600 for this review period were based on an average of the OPT contract costs; however, actual costs were greater than the averaged contract costs. Additionally, Forms 600 were not being submitted on a monthly basis as required in the contract and no written authorization for an exception to report submissions were available. OPT provided assistance to the Grants Manager in completing the request for reimbursement to OPT.

Please note that sub-recipients have the discretion to use SMTF funds on any OPT approved budgeted line item in a manner that best suites the agency.

2014 Corrective Action: Immediately, CMRTA is to:

1. Stop using the average cost of the contract to request reimbursement of SMTF funds. The preparer and reviewer of Form 600 are to ensure that actual costs are reported and that actual costs tie to agency financial statements before submitting request for reimbursement to OPT.
2. Beginning with the May 2014 invoice period, prepare and submit reconciliation for any differences between financial statements and Form 600 Financial summary when request for reimbursement amounts differ from financial statements.
3. Begin submitting request for reimbursements (Form 600) to OPT on a monthly basis as identified in the contract or request written authorization for an exception to the monthly reporting.
4. Provide a detailed response in the draft report identifying corrected action.

2014 Agency Response: Grants Administrator stated that the Schedule of Budgeted to Actual Costs for contract number PT-3M499-02 includes the ACTUAL SMTF revenues received during those time periods. (See attachment

F14-01 Schedule of Budgeted to Actual Costs.) This means that any revenues during the stated time period were included, regardless of contract number. For example, there were two payments on contract number PT-2M499-08 that were received in July and August of 2012 but were for expenses incurred in June and July of 2012.

In past years, the Grants Administrator completed the Schedule of Budgeted to Actual Costs to include the SMTF total contract amount and not the actual revenues during that period. The auditor from Mauldin & Jenkins requested that the actual revenues be shown during his audit review in 2013. That is why this Schedule was different.

In the future, we should not have this issue because OPT has instructed us to draw down actual expenditures. In the past, we simply divided the SMTF contract amount by 12 (months) and invoiced monthly. With drawing down actual amounts, full SMTF contract amounts should be expended within 3 to 4 months and won't have the "carry-over" issue with fiscal years. See attached schedule F14.01.

2014 Agency Status: Please note that CMRTA should ensure that future audits schedules are reconciled to the income statement. This should tie to OPT request for reimbursement as income statements should be used to prepare the request. Also, when there is a discrepancy between documents submitted to OPT and the schedule, ensure the auditor includes notes that explain the variance. This finding is closed.

ACCOUNTS RECEIVABLE

GUIDANCE

G14-04: Accountability of Incoming Checks

The Administrative Assistant receives incoming mail to include checks. Checks are not being accounted for when the mail is opened; there is no recording to identify incoming checks. The Administrative Assistant makes two copies of selected checks, including reimbursement checks. One copy is sent to the Staff Accountant and the other is sent to the Finance Director. All original checks are sent to the Staff Accountant to be deposited. Accountability of checks is lost when there is no recording or copying of all checks when the mail is opened.

2014 Recommendation: CMRTA should consider:

1. Recording all incoming checks received through the mail once the mail is opened. This could be accomplished by logging, copying, or scanning all incoming checks.
2. Reconciling recorded checks (from number 1) with the deposit tickets weekly to ensure that all checks are being identified and deposited.

2014 Agency Response: Recommendation was accepted as an internal control for the Authority. Procedure was implemented in March 2014 by Administrative Support staff.

2014 Agency Status: Agency response is noted. This recommendation is closed.

FIXED ASSETS - SATISFACTORY CONTINUING CONTROLS

FINDING

F14-02: Incorrect OPT Contract Numbers and Vehicle Description
Prior review **G09-24: Identification of Funding Source** recommended the agency ensure that the FAS File Listing included the OPT contract number and percentage of participation for vehicles in which OPT was the lienholder. The current year review of the FAS File Listing for the 5 vehicles in which OPT still holds the title revealed the percentages of participation were updated however, ***"Co. Asset No." 60-62*** identified the incorrect OPT contract number and incorrect vehicle year.

2014 Corrective Action: For asset numbers 60 – 62, CMRTA is to:

1. Correct the OPT contract number for each asset.
2. Correct the vehicle year for each asset as appropriate.
3. Designate an individual to review asset information for new assets to ensure the required information is correctly input in the accounting system.
4. Submit the corrected FAS File Listing for each asset with the response to the draft.

2014 Agency Response:

1. The Staff Accountant corrected the OPT contract number during OPT's on-site review and verified with reviewer.
3. Staff Accountant reviews Fixed Assets listings monthly for updates or corrections.
4. See corrected FAS File Listing at attachment F14-02: Satisfactory Continuing Controls.

2014 Agency Status:

4. The FAS File Listing for "Co. Asset No." Van 60 was corrected as advised. However, "Co Asset No Van 61 and 62 still lacks the proper entries. The FTA grant number associated with "Co Asset No Van 61 and Van 62 needs to be included in the "notes area" of the general information section. Reference Van 60 "notes".

   This finding remains open until evidence of correction for Van 61 and Van 62 is received.

F14-03: File Listing Report
The General Ledger Trial Balance and General Ledger Detail Report fixed asset totals are reported at $30,129,544.26. However, the File Listing Report grant total reports $32,279,783.15 for a $2,150,238.89 variance. All report totals should tie.

2014 Corrective Action: CMRTA is to provide reconciliation with explanations for the fixed asset variance.

2014 Agency Response: The accounting department provided reconciliation of File Listing Report with explanation of variance in attachment F14-03 File Listing Report.

2014 Agency Status: The reconciliation was reviewed; the remaining variance is immaterial. This finding is closed.

ACCOUNTS PAYABLE

FINDING

F14-04: PT-2M499-08 Contractor Expenses

In tracing the transportation contractor's bill to approved contract fees, CMRTA was unable to provide a copy of the contract, instead OPT was provided a copy of the December 7, 2012 letter from the Vice President of the transportation contractor to CMRTA's attorney. The letter identified the current fixed fees for bus and DART and the current variable hourly rate for fixed route and paratransit service for the October 2009 – April 2013 contract period. The letter requested a 2% increase in the variable rate and provided the new variable rates; it did not request an increase in any fixed rates. However, several invoices were billed at rates that were outside contract amounts as follows:

1. Invoice No. FR9512 for fixed route service for May 1-13, 2012
   a. Fixed Route fixed rate was billed at $134,303.65 instead of the contract amount of $127,579.65
   b. resulted in a $7,724 or 6.0543% variance.
2. Invoice No. DART9512 for DART service for May 1-13, 2012
   a. DART fixed rate was billed at $35,947.21 instead of the contract amount of $32,000.71
   b. resulted in a $3,946.50 or 12.3325% variance.
3. Invoice FR7412 associated with fixed route service for April 1-15, 2012
   a. the hourly rate of $61.81 charged was not supported in the letter.
4. Unsupported rates resulted in a total contract variance of $13,942.02. CMRTA had $246,377 reimbursable expenses but only requested $88,072, therefore, no disallowed cost are associated with the contract overcharge for the May 2012 invoice period.

2014 Corrective Action: CMRTA is to:

1. Strengthen internal controls to ensure that contractor invoiced amounts are in line with the contract fees. This may be accomplished by providing accounting a copy of the contract that identifies the contract period and fee rates for various types of transportation services the contractor is to provide. Billed rates should be verified against the contract's rates.
2. Provide a detailed response in the draft report on how internal controls for billing will be strengthened.

2014 Agency Response:

1. The Executive Director and Finance Manager reviews and sign off on contractor payables before payment. All questions for clarification or documentation are directed to contractor before payment.
2. See attachment F14-04: Accounts Payable. The letter is dated May 14, 2014 from the transportation contractor with explanation of billing.

2014 Agency Status: Agency response is noted and attachment F14-04 letter was reviewed. As part of sufficient internal controls, CMRTA should consider using the contract as the source documents to ensure contractor billing ties to contract amounts. This finding is closed.

GUIDANCE

G14-05: Accounts Payable Process

Discussions revealed that invoices vendors submit to CMRTA for payment of goods and/or services are mailed to various individuals. With the growth of staff, vendor invoice submission to various CMRTA staff could have a negative effect on timely payment to companies in which CMRTA does business. Additionally, there are some cases in which the individual placing the order is also the one who receives the order. The above identified way of doing business presents an opportunity to strengthen internal controls.

2014 Recommendation: CMRTA is encouraged to consider the following changes:

1. Ensure vendor invoices are addressed to the Accounting Department only or if submitted electronically, to the Finance Director.
2. Ensure that staff other than person initiating and/or placing the order receives and verifies purchasing receipts. It was suggested that the Special Projects person might be the responsible party to verify packing slip data to received contents by signing checking off items received/purchased on receipt documents and signing the documents.

2014 Agency Response: The Authority accepted the recommendation.

1. The Finance Manager met with staff and implemented that all invoices are addressed to the attention of the accounting department not individual staff.
2. Staff accountant or available staff will be a verifier of packing slips.

2014 Agency Status: Agency response is noted. This recommendation is closed.

G14-06: General Ledger Detail Report - Accrued Accounts Payables

A review of the general ledger account revealed that the year-end accruals were originally incorrectly recorded.

2014 Recommendation: CMRTA is encouraged to provide training to the individual responsible for recording accruals and/or require a review and approval from the Finance Director before year-end accruals are posted.

2014 Agency Response: CMRTA accepted the recommendation. Staff Account explained the procedure in which the Sage MAS90 system inputs accrual and a

manual journal entry for reversing entry. Staff Accountant has been trained and accruals are approved before posted.

2014 Agency Status: Agency response is noted. This recommendation is closed.

RECORD RETENTION

FINDING

F14-05: Third Party Contract

Sub-recipients of OPT administered funds are required to maintain documentation for a minimum of three years after the final document is submitted (Receipt of the OPT contract close-out letter). During this review CMRTA was unable to provide a copy of the third party contract covering the Contract PT-2M499-08 contract period. Instead OPT was provided a copy of the December 7, 2012 letter from the transportation contractor to CMRTA's attorney requesting an increase in variable rates that identified the fixed fees for bus and DART and the current variable hourly rate for fixed route and paratransit service for the October 2009 – April 2013 contract period.

2014 Corrective Action: Contracts are to be maintained by CMRTA in a location that is accessible, at a minimum, to the Grants Manager and Finance Director. Provide a response that identifies where contracts will be maintained.

2014 Agency Response: All of CMRTA contracts are maintained on the "shared" drive by individual vendor folders in the windows system. All contracts are maintained by related parties in pdf form and hard copy in files. They are accessible to Grants Manager and Finance Director.

2014 Agency Status: Agency response is noted. This finding is closed.

END OF REPORT

CITATIONS

Code of Federal Regulations:
Title 19, Title 49

OMB Circulars and as amended:
A-87 Cost Principles for State, Local and Indian Tribal Governments,
A-110 Uniform Administrative Requirements for Grants and Other Agreements . . .,
A-122 Cost Principles for Non-Profit Organizations and
A-133 Audits of States, Local Governments and Non-Profit Organizations

FTA Circulars and as amended:
4220.1F (3rd Party Contracting Guidance),
4702.1A (Title VI),
5010. D (Grants Management),
7008.1A (Policy & Program Development),
9030.1F (Section 5307),
9040.1F (Section 5311),
9045.1 (Section 5317 New Freedom),
9050.1 (Section 5316 JARC),
9070.1F (Section 5310),
9300.1B (Capital Investment).

Generally Accepted Accounting Principles

Title VI of the Civil Rights Act of 1964 (42 U.S.C. Section 2000d)

Federal Transit Laws, as amended (49 U.S.C. Chapter 53 et seq.)

Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (42 U.S.C. 4601, et. seq.)

Department of Justice regulation, 28 CFR, subpart F

Joint FTA/Federal Highway Administration (FHWA) regulation 23 CFR part 771

Joint FTA/Federal Highway Administration (FHWA) regulation 23 CFR part 450

DOT Order 5610.2

Executive Order 13166

SCDOT State Management Plan and as amended

South Carolina Escheat Law