



COMMONWEALTH of VIRGINIA

DEPARTMENT OF TRANSPORTATION

Stephen C. Brich, P.E.
Commissioner

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June 21, 2024

[REDACTED]
Director of Finance
301 King Street
Alexandria, VA 22314

Subject: Limited Review of the Annual Comprehensive Financial Report, Single Audit, and Schedule of Expenditures of Federal Awards for the City of Alexandria for the fiscal year ended June 30, 2023 (ACO #2024-007).

Dear [REDACTED],

We performed a limited review of the Annual Comprehensive Financial Report (“ACFR”), Single Audit, and Schedule of Expenditures of Federal Awards (“SEFA”) for the City of Alexandria for the fiscal year ended June 30, 2023.

We reviewed to verify that a Single Audit was performed, and the resultant report was submitted as required by 2 CFR 200 Subpart F *Audit Requirements* as Federal awards expended during the fiscal year equaled or exceeded the threshold, currently \$750,000, set forth in 2 CFR 200.501 (a) *Audit Required*; and

We reviewed the following reports, *Independent Auditor’s Report*, *Independent Auditor’s 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*, and the *Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance*, and *Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance*, to determine if there were relevant audit opinions and/or audit findings that could necessitate an adjustment to VDOT’s financial records; and

We reviewed the provided reconciliation of Federal expenditures reported by VDOT to those reported on the SEFA for any issues that could necessitate an adjustment to VDOT’s financial records.

Results of Review

Summary of Review of Single Audit Preparation and Submittal:

A Single Audit was completed and submitted to the Federal Audit Clearinghouse as required.

Summary of Review of ACFR/Single Audit Report Opinions/Findings Relevant to VDOT:

The ACFR/Single Audit Report had no audit opinions and/or audit findings. However, the Single Audit Report Schedule of Audit Findings did not have a section for prior year findings. The FY22 ACFR reported finding number 2022-001, which was determined to have no relevance to VDOT Pass-through Federal Expenditures.

Summary of Review of VDOT/SEFA Federal Expense Reconciliation:

The VDOT/SEFA Federal expenditure reconciliation did not contain issues considered to adversely impact VDOT where an adjustment to VDOT’s financial records would be required.

Description	Amount	
FY23 Federal Expenditures per VDOT.	\$2,525,889.66	
FY23 Federal Expenditures per Subrecipient’s SEFA	\$2,725,372.00	
Variance VDOT Federal Expenditures from SEFA.		(\$199,482.34)
FY23 VDOT reimbursement for Federal Expenditures incurred and reported by the Subrecipient on the FY22 SEFA.	(\$14,212.67)	
FY23 Federal Expenditures reported on the FY23 SEFA but not yet reimbursed by VDOT.	\$19,946.96	
FY23 SEFA 20.205 Other Highway Construction but not VDOT “pass-through.” Majority is from DRPT.	\$193,748.00	
Total of Reconciling Items:		\$199,482.29
Unreconciled variance of VDOT Federal Expenditures from SEFA reported Federal Expenditures.		(\$0.05)

If there are any questions, please feel free to contact me at [REDACTED].

Sincerely,
 [REDACTED]
 Senior Audit Manager - VDOT Assurance and Compliance Office
 [REDACTED]

C: [REDACTED]