



**DATE:** June 9, 2023

**TO:** Hanna Cockburn, Director of Transportation

**FROM:** Internal Audit Division

**SUBJECT:** Section 5310 CRRSAA Review  
(No Response Required)

The Internal Audit Division has conducted a review of the FTA Section 5310 CRRSAA Award. The agreement, listed as NC-2021-016-0 provided \$46,083.00 of Section 5310 funding with no local match required.

The funds were provided through the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), signed by President Trump on December 27, 2020. The CRRSAA provided for the Federal Transit Administration (FTA) to award a total of \$14 billion in Federal funding allocations to support the Nation's public transportation systems during the COVID-19 public health emergency.

The City of Greensboro was also awarded a Section 5307 CRRSAA Award of \$5,325,007.00 that will be reviewed separately.

The objectives of our review were to:

- Obtain and review the agreement with the Federal Transit Administration (FTA) for guidelines and allowable expenditures.
- Review a sample of expenditures and verify that the expenditures have appropriate documentation and are within contractual guidelines.
- Verify that FTA reports are complete, accurate and submitted by the applicable deadlines.
- Verify amounts billed to the FTA were calculated correctly and have been received.

**Agreement**

We obtained the award documentation from David Pegg, Grants Administrator with the Greensboro Department of Transportation – Public Transportation Division. The award was provided by the Federal Transit Administration (FTA) to the City of Greensboro.

The purpose of the funding was to help respond to and recover from the Covid-19 pandemic. It was noted this funding would help ensure continuation of paratransit service during a time of reduced revenue and increased operating costs due in part to increased cleaning and disinfection of vehicles and employee protection measures, including installation of bus operator shields on vehicles and provision of masks and hand sanitizers to operators. It was noted that the City of Greensboro suspended fare collection on GTA from March 20, 2020 until January 4, 2021.

The period of performance listed in the award section, by the FTA, is April 30, 2021 to March 30, 2024. The period of performance noted in Part 2: Award Information (completed by the City of Greensboro) is stated as October 1, 2020 to June 30, 2021. The agreement required annual reporting consisting of a Milestone Progress Report (MPR) and a Federal Financial Report (FFR).

#### **Expenditures**

Total expenditures on this award were \$46,083.00. These expenditures were charged to the award from the invoice for July 2021 transportation services from Keolis. We reviewed the invoice from Keolis. We agreed the rate for paratransit services to the contract. We also recalculated amounts for paratransit services. We noted the amount invoiced for paratransit service for July 2021 totaled \$428,592.36 and that \$46,083.00 of that amount was charged to the award.

The supporting documentation for the reviewed items appears adequate and the expenditures appear to meet award guidelines.

#### **Reimbursements**

Total award revenue was \$46,083.00. This matches the amount authorized in the award documents. We noted that the revenue matches 100% of expenditures charged to the award, which also agrees to the award documents. We reviewed the cash receipts entries in the Infor financial system for the \$46,083.00. This amount was received on April 4, 2022. Amounts appear properly calculated and received.

#### **Reporting**

We reviewed the reports submitted in TrAMS (Transit Award Management System) to the FTA for the period of October 1, 2021 through June 9, 2022. These were the final reports for the award. The reports consisted of the Federal Financial Report (FFR) and the Milestone Progress Report (MPR). A copy of these reports were obtained from David Pegg, Grants Administrator. We recalculated amounts and agreed amounts to Infor financial reports, as applicable. It appears both reports were submitted June 9, 2022. It appears the reports were complete, accurate and submitted by the applicable deadline.

We would like to thank the staff of the Transportation Department for their assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at (336) 373-2230.



Garland Wells  
Internal Auditor



Len Lucas  
Internal Audit Director

cc: Larry Davis, Assistant City Manager  
Nasha McCray, Assistant City Manager  
Bruce Adams, Public Transportation Manager