



Oregon Department of Transportation
Public Transportation Division
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Statewide Transportation Improvement Fund Agreed-Upon Audit Procedures

Any Qualified Entity or Public Transportation Service Provider, as defined under OAR 732-040-0005, that receives STIF money, is required to be audited on the use of those funds per OAR 732-40-0015.

Consistent with guidance provided by the Oregon Secretary of State, the Oregon Department of Transportation (ODOT) developed Agreed-Upon Procedures (AUP) for the program audit of the Statewide Transportation Improvement Fund (STIF).

The following AUP engagement requirements are established in accordance with Generally Accepted Government Auditing Standards (GAGAS) and American Institute of Certified Public Accountants (AICPA) AT-C Section 215. These represent the minimum procedures required for STIF programs. These agreed-upon procedures, revised June 2021, are to be added to the STIF Recipient's annual financial statement audit process. Entities engaging in the audit may include additional STIF procedures as applicable to the STIF.

References:

OAR 732-40 STATEWIDE TRANSPORTATION IMPROVEMENT FUND – GENERAL INFORMATION

OAR 732-42 STATEWIDE TRANSPORTATION IMPROVEMENT FUND – FORMULA

Statewide Transportation Improvement Fund Agreed-Upon Audit Procedures Questions

STIF Recipient Name:

Firm Performing the AUP engagement:

Auditor:

Date of Audit:

Fiscal Year Audited:

Section A – Qualified Entities Only

If the Recipient is a Qualified Entity (QE) fill out Section A; if not, skip to Section B.

1. For QEs that have Subrecipients:
 - a. Obtain a list of disbursements made to Subrecipients during the Fiscal Year being audited.
 - b. Obtain and compare the written method for disbursements against actual disbursements made to sub-recipients and confirm the method was followed
 - c. Confirm interest earned was apportioned in accordance with the disbursement method.
2. Confirm the QE spent at least 1% of STIF Formula funds received in the Fiscal Year to benefit students in Grade 9-12 in their area of responsibility.

Section B – Public Transportation Service Providers and Qualified Entities

To be completed if the recipient is a Public Transportation Service Provider (PTSP) or a QE.

1. Identify the types and amounts of STIF funds the entity received during the fiscal year:
 - a. Formula
 - b. Discretionary
 - c. Intercommunity
2. Inspect the entity's accounting system to confirm the entity has a separate account in their accounting system for each type of STIF program received in question 1.
3. Mathematically check total interest earned on STIF Formula funds during the fiscal year.
4. Recalculate the amount of unspent STIF Formula funds and interest earned that was carried forward to the following fiscal year or new STIF Plan.
5. Select a sample of STIF expenditures to confirm accounting records for all STIF programs are supported by source documentation such as canceled checks, paid bills, payrolls, contracts.
6. Inspect entity's written policies and procedures for documenting personnel compensation regarding employees whose time is charged to the STIF programs for detailed attributes including:
 - Personnel records are supported by a system of internal controls that provide reasonable assurance the charges are accurate, allowable, and properly allocated
 - Personnel records are incorporated into the PTSP's official records
 - Personnel records reasonably reflect the total activity for which the employee is compensated
 - Personnel records encompass state assisted activities, as well as all other activities compensated by the PTSP
 - Personnel records should not rely on estimates as a basis to charge time to STIF activities