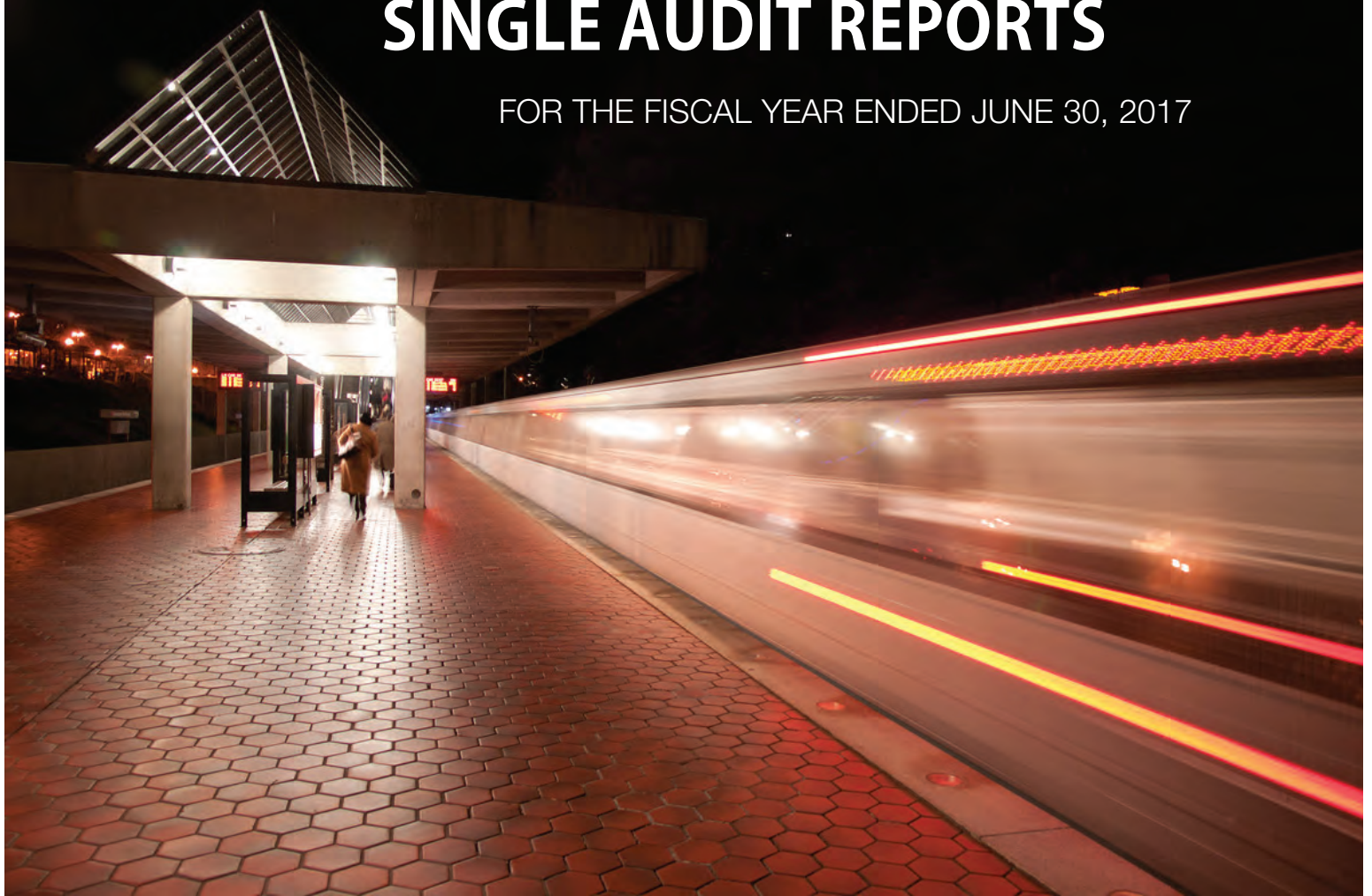


SAFETY, SERVICE AND FINANCIAL RESPONSIBILITY

# SINGLE AUDIT REPORTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2017



Single Audit Reports issued in  
Accordance with Title 2 U.S. Code of  
Federal Regulations Part 200,  
*Uniform Administrative Requirements,  
Cost Principles, and Audit  
Requirements for Federal Awards*



WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY

Washington, D.C.



**Washington Metropolitan Area Transit Authority  
Single Audit Reports  
For the Fiscal Year Ended June 30, 2017**

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RSM US LLP

**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***

To the Board of Directors  
Washington Metropolitan Area Transit Authority

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Washington Metropolitan Area Transit Authority (the Authority), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated October 20, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as 2017-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as 2017-002 and 2017-003 to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain additional matters that we reported to management of the Authority in a separate letter, under a separate cover, dated October 20, 2017.

**Authority's Responses to Findings**

The Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Authority's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Washington, District of Columbia  
October 20, 2017



RSM US LLP

**Report On Compliance For Each Major Federal Program; Report On Internal Control  
Over Compliance; and Report On Schedule Of Expenditures Of Federal Awards  
Required By The Uniform Guidance**

To the Board of Directors  
Washington Metropolitan Area Transit Authority

**Report on Compliance for Each Major Federal Program**

We have audited Washington Metropolitan Area Transit Authority's (the Authority) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended June 30, 2017. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2017.

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-005 through 2017-007. Our opinion on each major federal program is not modified with respect to these matters.

The Authority's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Authority's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

## **Report on Internal Control Over Compliance**

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-004 and 2017-005 that we consider to be significant deficiencies.

The Authority's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Authority's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities of the Authority as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated October 20, 2017, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*RSM US LLP*

Washington, District of Columbia  
October 20, 2017

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2017

(continued)

Federal Grantor/ Program Title	CFDA Number	Pass Through/ Grant Contract Number	Federal Expenditures
<b>U.S. Department of Transportation - Federal Transit Administration:</b>			
<b>Direct Awards</b>			
Passenger, Rail, Investment and Improvement Act	20.524		
FY2011 PRIIA Appropriation		DC-75-0002	\$ 23,390,770
FY2012 PRIIA Appropriation		DC-75-0003	10,004,895
FY2013 PRIIA Appropriation		DC-75-0004	17,756,460
FY2014 PRIIA Appropriation		DC-75-0005	30,041,927
FY2015 PRIIA Appropriation		DC-75-0006	46,013,473
FY2016 PRIIA Appropriation		DC-2016-0010	140,934,318
FY2017 PRIIA Appropriation		DC-2017-006	2,678,662
Total Passenger, Rail, Investment and Improvement Act			270,820,505
Federal Transit Cluster:			
Federal Transit - Capital Investment Grants	20.500		
Largo Town Center Extension		DC-03-0039	12,830
09 Section 5309 Rail Modern Improvement		DC-05-0011	12,045,958
FFY10 5309 Fixed Guideway		DC-05-0012	9
FY10 SGR Asset Management		DC-04-0007	121,467
Bus Livability		DC-04-0008	763,113
FY2011 5309 Fixed Guideway Modernization		DC-05-0013	101,299
FY2012 5309 Fixed Guideway Modernization		DC-05-0014	1,819,070
Total Federal Transit - Capital Investment Grants			14,863,746
Federal Transit_Formula Grants	20.507		
VA CMAQ/RSTP Replacement buses		DC-95-X015	4,179,274
FFY09 5307/5340 Formula Fund		DC-90-X083	(2,720)
FFY10 5307/5340 Formula Grant		DC-90-X085	87,438
FFY11 5307/5340 Formula Grant		DC-90-X086	(9,269)
FFY12 5307/5340 Formula Grant		DC-90-X087	(35,022)
FFY13 5307/5340 Formula Grant		DC-90-X088	27,590,879
FFY14 5307/5340 Formula Grant		DC-90-X089	14,635,713
Safety Preventative Maintenance		DC-2017-005	50,838,447
FFY16 5307/5340 Formula Grant		DC-2016-008	136,274,689
Total Federal Transit- Formula Grants			233,559,429
State of Good Repair Grants Program	20.525		
FFY14 5337 Fixed Guideway Modernization		DC-54-0001	384,646
FFY15 5337 Fixed Guideway Modernization		DC-54-0002	7,489,570
FFY16 5337 Fixed Guideway Modernization		DC-2016-009	131,176,655
Safety Preventative Maintenance		DC-2017-005	50,592,733
FFY17 5337 Fixed Guideway Modernization		DC-2017-007	8,349,038
Total State of Good Repair Grants Program			\$ 197,992,642

## Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2017

(concluded)

Federal Grantor/ Program Title	CFDA Number	Pass Through/ Grant Contract Number	Federal Expenditures
<b>Direct Awards (continued)</b>			
Federal Transit Cluster (continued):			
Bus and Bus Facilities Formula Program	20.526		
FFY14 5309 Fixed Guideway Modernization		DC-34-0002	\$ 60,259
FFY16 5339 Fixed Guideway Modernization		DC-2016-007	8,438,736
FFY17 5339 Fixed Guideway Modernization		DC-2017-004	100,024
Total Bus and Bus Facilities Formula Program			8,599,019
Total Federal Transit Cluster			455,014,836
Public Transportation Emergency Relief Program	20.527		
FFY2013 Hurricane Sandy Resilience		DC-44-0001	2,785,247
Transit Services Programs:			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		
FFY15 5310 Metro Access Fleet Replacement Vehicle		DC-2017-010	475,000
New Freedom Program	20.521		
Bus Stop Improvements		DC-57-X007	66,476
Total Transit Services Programs			541,476
<b>Pass Through Awards</b>			
Pass through Metropolitan Washington Council of Governments			
Transportation Investments Generating Economic Recovery	20.932		
Priority Bus Transit Generating Economic Recovery		DC-78-0001	1,506,420
Total U.S. Department of Transportation - Federal Transit Administration			730,668,484
<b>U.S. Department of Homeland Security:</b>			
<b>Direct Awards</b>			
Rail and Transit Security Grant Program	97.075		
FY2013 Transit Security Grant TSGP		EMW-2014-RA-0046	396,347
FY2015 Transit Security Grant TSGP		EMW-2015-RA-0030	707,094
FY2016 Transit Security Grant TSGP		EMW-2016-RA-0034	1,474,683
Total Rail and Transit Security Grant Program			2,578,124
<b>Pass Through Awards</b>			
Pass through the District of Columbia			
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Snow Storm	97.036	DR-4260-DC	2,984,635
Total U.S. Department of Homeland Security			5,562,759
<b>Total Expenditures of Federal Awards</b>			\$ 736,231,243

See accompanying notes to schedule of expenditures of federal awards.

## Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2017

### 1. Summary of Significant Accounting Policies

#### a) Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of Washington Metropolitan Area Transit Authority (Authority) under programs of the federal government for the year ended June 30, 2017. The information in SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net position or cash flows of the Authority.

#### b) Basis of Accounting

The SEFA is reported using the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recognized when the liability is incurred, regardless of the timing of the related cash flows. Such expenditures are recorded following, as applicable, either the cost principles in Office of Management and Budget Circular A-87, *Cost Principles for local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Negative amounts reported in the SEFA represent nominal adjustments or credits made in the normal course of business to amounts reported as federal expenditures in prior years.

The categorization of expenditures by program included in the SEFA is based on the Catalog of Federal Domestic Assistance (CFDA). Pass-through entity identifying numbers are presented where available.

Federal grant expenditures are reported in the Authority's basic financial statements as follows:

- a) Grant expenditures that meet capitalization criteria are recorded as capital assets on the Statements of Net Position.
- b) All other grant expenditures are reported in the Statements of Revenues, Expenses, and Changes in Net Position.

#### c) Indirect Costs

The Authority does not use the 10% de minimus indirect cost rate discussed in Section 200.414 of the Uniform Guidance.

## 2. Reconciliation of Federal Expenditures Reported in the SEFA to the Authority's Basic Financial Statements

The following is a reconciliation of the federal expenditures reported in the fiscal year 2017 SEFA to the amounts reported in the basic financial statements:

	<u>Total</u>
Total federal expenditures reported on the current year SEFA	\$ 736,231,243
Prior year costs reported on the current year SEFA (refer to Note 2a)	(40,826,328)
Prior year costs previously reported on prior year SEFAs (refer to Note 2b)	<u>(272,561,542)</u>
Total federal expenditures included in the basic financial statements	<u>\$ 422,843,373</u>

### a) Prior Year Costs Reported on the Current Year SEFA

Total expenditures of federal awards included in the fiscal year 2017 SEFA is \$736,231,243, which includes \$40,826,328 of expenditures that were incurred in years prior to fiscal year 2017 that the Authority did not determine was federally funded until fiscal year 2017. As such, these expenditures are not reported in the Authority's fiscal year 2017 basic financial statements.

A summary of the federal expenditures reported on the fiscal year 2017 SEFA, by program title and fiscal year the expenditure was incurred and reported in the Authority's basic financial statements, is as follows:

Fiscal Year	Program Title			Total
	Passenger, Rail, Investment and Improvement Act	Federal Transit Cluster	Public Transportation Emergency Relief Program	
2010	\$ -	\$ 11,692	\$ -	\$ 11,692
2011	-	(431,150)	-	(431,150)
2012	(2,340,716)	766,182	-	(1,574,534)
2013	238,131	11,022,390	-	11,260,521
2014	2,491,168	(5,473,510)	11,442	(2,970,900)
2015	2,267,089	1,501,835	-	3,768,924
2016	10,755,174	19,478,258	528,343	30,761,775
Total	<u>\$ 13,410,846</u>	<u>\$ 26,875,697</u>	<u>\$ 539,785</u>	<u>\$ 40,826,328</u>

## 2. Reconciliation of Federal Expenditures Reported in the SEFA to the Authority's Basic Financial Statements (continued)

### b) Prior Year Costs Previously Reported on Prior Year SEFAs

A total of \$272,561,542 in federal expenditures, previously reported on the Authority's SEFAs in fiscal years 2016 and prior, were deobligated and written off federal grants in fiscal year 2017 and moved to nonfederal funding sources. Of this amount, \$13,056,822 was repurposed and funded by jurisdictions in fiscal year 2017; and \$259,504,720 will be funded by jurisdictional subsidies and future debt proceeds. These expenditures were not reimbursed by the federal awarding agency.

A summary of expenditures deobligated from federal grants in fiscal year 2017, by program title and fiscal year the expenditure was previously reported on the Authority's SEFA, is as follows:

Fiscal Year	Program Title		Total
	Passenger, Rail, Investment and Improvement Act	Federal Transit Cluster	
2010	\$ 48,369	\$ 327,621	\$ 375,990
2011	694,047	1,824,356	2,518,403
2012	16,458,053	6,910,670	23,368,723
2013	(3,006,514)	29,324,614	26,318,100
2014	35,840,050	65,640,175	101,480,225
2015	16,613,200	58,519,991	75,133,191
2016	11,310,780	32,056,130	43,366,910
Total	\$ 77,957,985	\$ 194,603,557	\$ 272,561,542

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2017**

**I. Summary of Independent Auditor's Results**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified?   x   Yes        No
- Significant deficiencies identified?   x   Yes        None Reported
- Noncompliance material to financial statements noted?        Yes   x   No

**Federal Awards**

Internal control over major programs:

- Material weaknesses identified?        Yes   x   No
- Significant deficiencies identified?   x   Yes        None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?   x   Yes        No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program and Clusters</u>
	Federal Transit Cluster:
20.500	Federal Transit – Capital Investments Grants
20.507	Federal Transit_Formula Grants
20.525	State of Good Repair Grants Program
20.526	Bus and Bus Facilities Formula Program
20.524	Passenger, Rail, Investment and Improvement Act
20.527	Public Transportation Emergency Relief Program
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee?        Yes   x   No

## II. Financial Statement Findings

### A. Internal Control over Financial Reporting

#### **2017-001: Reporting Schedule of Expenditures of Federal Awards (SEFA) – Material Weakness**

**Criteria:** Section 49 Code of Federal Regulations (CFR) §18.20(b)(2) and 2 CFR §200.302(b), as applicable, require that grantees have internal control procedures in place to provide reasonable assurance that reliable, accurate, and complete disclosure of the expenditures of federal awards of grants and sub-grants are presented in the SEFA.

**Condition:** We noted that the SEFA included a significant number of expenditures relating to fiscal years prior to 2017. The details of these amounts are included in the notes to the SEFA. Procedures were not performed in a timely manner to assign capital grant proceeds to capital projects. The failure to record these amounts in a timely manner resulted in the failure to report balances in the SEFA in the proper reporting period. Additionally, federal expenditures previously reported on the Authority's SEFA in fiscal years 2016 and prior, were deobligated from federal grants in fiscal year 2017 due to a lack of available supporting documentation and were moved to a nonfederal funding source. The amounts were not reimbursed by the federal awarding agency. In addition, we experienced significant delays in being able to obtain a final completed SEFA and related supporting documentation. Furthermore, we noted two additional grants were reported on a preliminary SEFA with expenditures in excess of \$3 million, which made them type A programs. After reconciliations were performed by the Authority, adjustments were made that subsequently determined these grants to be type B programs, as they ultimately reported less than \$3 million in expenditures.

**Context:** Grants management and reporting are not centralized within the Authority. The Office of Management and Budget Services (OMBS) manages and administers grants and sub-grants and prepares Federal Financial Reports (FFRs). The Office of Accounting (ACCT) prepares the SEFA based on the FFRs. The costs reported in the FFRs include numerous funding adjustments initiated by OMBS totaling over \$272 million. When costs are charged to a grant via a funding adjustment, the detailed transactions that make up the costs are not transferred with the adjustment. Therefore, the detail to support all costs charged to a grant is not readily available. The need for numerous adjustments and lack of cost detail increases the risk of inaccurate summary costs recorded in the FFRs, and ultimately, the amounts reported in the SEFA.

**Effect:** The manual review and billing process caused a significant backlog in reporting federal expenditures and resulted in prior period expenditures being inappropriately included in the fiscal year 2017 SEFA. This can result in an inaccurate amount reported in the SEFA or the disallowance of expenditures by the grantor due to lack of proper support. In addition, two programs were identified and tested as major programs that did not have to be tested based on the reconciled expenditure amounts.

**Cause:** During fiscal year 2012, the Authority implemented a PeopleSoft upgrade, which introduced additional complexity in transaction processing resulting in systemic processing errors within the project costing and grants modules and a backlog in reporting federal expenditures. These errors required extensive funding adjustments and required OMBS to manually review each expenditure prior to the submission for federal reimbursement.



## II. Financial Statement Findings (continued)

### A. Internal Control over Financial Reporting (continued)

#### **2017-001: Reporting Schedule of Expenditures of Federal Awards – Material Weakness (continued)**

**Recommendation:** We recommend that:

1. OMBS continue to cleanup and eliminate the backlog of prior period expenditures caused by the system upgrade and implement adequate internal controls to minimize the number of funding changes.
2. ACCT and OMBS enhance and document their respective procedures to reconcile the SEFA to the FFRs and to each grant in the general ledger. Controls should be enhanced to promote a more timely reconciliation. Any differences should be investigated and adjustments made as necessary.
3. Management, in coordination with OMBS and ACCT, implement a policy and procedure to start tracking all grant awards from the date of initial notification of receipt by the Authority through the expenditure of grant funds under the award and the receipts from grantor agencies. This will help to make certain all federally expended funds are being captured timely and appropriately in the correct fiscal year in the SEFA.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and the related recommendations.

As indicated in the prior year, management has implemented several manual processes including short-term systemic fixes to address this issue. OMBS has reviewed, analyzed and cleaned up mostly all prior year transactions that were in error status in the system.

In an effort to strengthen controls over grant data, Management developed and implemented a Funds Management module within PeopleSoft. This Funds Management system streamlined the funding and reporting on federal grants.

## II. Financial Statement Findings (continued)

### A. Internal Control over Financial Reporting (continued)

#### 2017-002: Capital Assets – Significant Deficiency

**Criteria:** Internal control policies and procedures should provide reasonable assurance regarding the reliability of the financial reporting process, including the accuracy of sub-ledger financial data, and the proper application of Generally Accepted Accounting Principles (GAAP).

**Condition:** In the prior year, we reported that the Authority's use of the PeopleSoft Asset Management sub-ledger (PSAM), which tracks capital assets and performs depreciation calculations, was not effective to provide complete and accurate financial data to the general ledger. During the current fiscal year, we noted that improvements have been made and no material errors were identified. However, PSAM system limitations still exist. The capital asset close process requires significant manual intervention, including numerous reconciliations between balances reported in PSAM and the general ledger to produce financial data. In addition, during testing we recalculated depreciation for certain assets based on the Authority's depreciation policy and identified differences.

Additionally, during our 2017 audit we became aware that a plan had been implemented to retire the 4000 series rail cars. At the time this decision was made, the useful lives of the 4000 series cars should have been reevaluated and the useful lives should have been reduced so as not to exceed an in service date of May 2019.

**Context:** Acquisition costs and accumulated depreciation balances maintained in PSAM are not consistent with how those assets are reported in the general ledger. As a result, management is required to perform steps to reconcile balances between these sources, which required an adjustment to the financial statements at year-end. Capital assets, net of accumulated depreciation, comprise 92% of the total assets on the Statements of Net Position and totaled over \$12 billion as of June 30, 2017.

Depreciation expense pertaining to the 4000 series rail car is estimated to be understated by approximately \$6.8 million for the year ended June 30, 2017. This will result in overstated losses on the disposal of the 4000 series rail cars when they are ultimately taken out of service.

**Cause:** For certain types of asset additions, PSAM was not configured properly to calculate depreciation expense and other automated processes during the PeopleSoft upgrade in fiscal year 2012. This results in the need for significant manual intervention to compile financial data and differences in the financial records. Further, the Asset Management (AM) Branch does not appear to have a sufficient amount of experienced staff that can effectively develop, document, and implement capital asset processes and procedures around the poor system configuration.

When the decision was made to retire the 4000 series rail cars, management did not identify or apply the proper GAAP treatment to reevaluate and reduce the useful lives of the rail cars.

**Effect:** The extensiveness of manual intervention performed by the AM Branch due to the PSAM configuration could result in an error in the financial records. The automated processes for depreciation expense do not calculate straight-line depreciation properly based on the in-service date for certain asset acquisitions. Additionally, by not having the appropriate number of qualified staff in the AM Branch, errors in the financial systems could occur and go undetected.

## II. Financial Statement Findings (continued)

### A. Internal Control over Financial Reporting (continued)

#### 2017-002: Capital Assets – Significant Deficiency (continued)

##### Effect (continued):

As a result of the useful lives of the 4000 series rail cars not being reduced, we estimated that depreciation expense was understated by \$6.8 million for the year ended June 30, 2017.

**Recommendation:** We recommend management review the current policies and procedures for capital asset management including performing the following:

1. Reassess established policies that will help produce timely and accurate financial data reported in the PSAM and general ledger systems.
2. Re-evaluate the PSAM configuration to determine if further enhancements can be made to minimize manual intervention and improve the accuracy of capital asset transactions.
3. Review capital assets data reported in PSAM to verify the accuracy of the data and reconcile the balances to the general ledger.
4. Evaluate the staffing in the AM Branch and determine if individuals have the appropriate training and experience to perform their assigned activities effectively.
5. Significant events effecting the useful lives or serviceability of capital assets should be examined in relation to the applicable GAAP.

**Views of Responsible Officials and Planned Corrective Actions:** Management partially agrees with the finding.

Management is in the process of developing or revising established standard operating procedures to facilitate the accurate, consistent, and timely processing of capital asset transactions. These procedures will include processes to make sure that effective reconciliations between PSAM and the general ledger are being performed and adjustments based on variances identified are adequately explained and supported.

Management reviewed the PSAM and PeopleSoft configurations for end-to-end processes that affect the Authority's ability to process capital assets transactions accurately, timely, and efficiently. In June 2017, the AM Branch implemented several system enhancements that automated the asset capture process for newly acquired assets and streamlined depreciation calculations. In addition, for all existing assets, the AM Branch is performing extensive review and cleanup procedures to ensure that capital assets with a remaining net book value are appropriately reflected and calculated in the financial records.

The Authority decided to replace the old 1000-series railcars and the most unreliable of the 4000-series railcars with a newer fleet. Deliveries of the new fleet continue until May 2019, which does not necessarily mean that all of the 4000-series railcars will be disposed of by then, only the most unreliable of them. We performed an impairment analysis on the 4000-series fleet in accordance with GAAP, which resulted in no changes to the useful lives. Further, even if these railcars are disposed of sooner than originally scheduled, they still have a value associated with them.

## II. Financial Statement Findings (continued)

### A. Internal Control over Financial Reporting (continued)

#### 2017-003: Overtime Payments – Significant Deficiency

**Criteria:** Internal control policies and procedures should provide reasonable assurance regarding the reliability of the financial reporting process, including the accuracy of sub-ledger financial data. Per the Authority's established procedures, department supervisors, or their designees, are responsible for reviewing and approving their employees' timesheets before submitting to ACCT for payroll processing. This review is intended to assist with the accuracy of the time reported.

**Condition:** We noted that certain departmental supervisors within the Authority did not approve their respective employees' timesheets for some of the samples selected in accordance with the established procedures. These timesheets were approved by employees within the ACCT, Payroll Branch in lieu of supervisors within the employee's reporting structure.

In addition, we noted that certain timesheets in our sample reported what appeared to be excessive amounts of overtime hours being charged by employees and paid by the Authority. Upon investigation, we were able to determine that many of these instances pertained to manual overrides of the payroll system, necessary because system limitations did not allow employees to be paid at the proper amount. We also noted that while many of these employees' timesheets were approved by their respective supervisors, including the related hours for overtime, most of the timesheets did not include additional documentation or explanations supporting the specific overtime hours reported to support that the amount of hours worked were reasonable and necessary.

**Context:** In order for the Payroll Branch to finalize the weekly and biweekly payrolls, all timesheets must be approved in the financial system. To facilitate timely payment to employees, the Authority modified its business processes and authorized the Payroll Branch to "auto approve" timesheets on behalf of supervisors who do not approve their employees' timesheets by the payroll deadlines.

**Effect:** The absence of supervisory review and approval of employee timesheets could result in the Authority paying inaccurate or fraudulent payments to employees, which could lead to an intentional or unintentional error in the financial systems that could go undetected.

Excessive amounts of overtime could be an indicator of a staffing shortage, fraud, waste or abuse. Additionally, excessive overtime could lead to safety risks, compliance issues, and results in higher personnel costs.

**Cause:** There is no accountability or consequences for supervisors who do not review and approve their employees' timesheets by the payroll deadlines. In addition, there are no documented procedures or metrics to define, track, review, and justify excessive overtime hours.

## II. Financial Statement Findings (continued)

### A. Internal Control over Financial Reporting (continued)

#### 2017-003: Overtime Payments – Significant Deficiency (continued)

**Recommendation:** We recommend that management review the current policies and procedures for payroll and perform the following:

1. Evaluate the use and extent of overtime throughout the Authority and assess the appropriateness of its staffing levels.
2. Develop appropriate benchmarks to define excessive overtime; establish procedures for monitoring performance against those benchmarks; and hold departments accountable for excessive overtime. Actions taken to monitor and justify the amounts of overtime should include documentation of the reason for the overtime.
3. Review that its supervisors and timekeepers are trained in payroll and timekeeping policies.
4. Implement policies and penalties to enforce supervisory approval of timesheets and eliminate the ability to perform auto approval of payroll.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and the related recommendations.

Management has been monitoring overtime with departments to ensure appropriate use. These reviews have led to revisions to the fatigue and other policies that have contributed to excessive overtime hours. In addition, a new timekeeping policy is current under review, which establishes accountability over supervisors regarding their review and approval of employee timesheets.

The Authority's internal audit division, Management Audits, Risk and Compliance, has been assessing the Authority's control environment surrounding overtime. The Authority has been making continuous improvements in establishing internal controls to manage its risks.

### B. Compliance Findings

None.

### III. Findings and Questioned Costs for Federal Awards

#### A. Internal Control over Compliance

##### 2017-004: Equipment and Real Property Management – Significant Deficiency

###### United States Department of Transportation:

Federal Transit Cluster: CFDA – 20.500, 20.507, 20.525, and 20.526

Passenger, Rail, Investment and Improvement Act (PRIIA): CFDA – 20.524

**Criteria:** Section 49 Code of Federal Regulations (CFR) §18.20(b)(2) and 2 CFR §200.302(b), as applicable, state that effective control and accountability must be maintained for all grant and sub-grant cash, real and personal property, and other assets. An appropriate system must be in place to manage and safeguard equipment acquired with federal funds. Property records must include a description of the property, a serial number or other identification number, funding source of the property, name of title holder, acquisition date, cost of the property, percentage of federal participation in the cost of the property, location, use and condition of the property, and ultimate disposition data, including the date of disposal, and sale price of the property.

**Condition:** Management does not maintain sufficient documentation in a property's record to support the funding source of the property or the percentage of federal participation in the cost of the property for assets placed into service prior to fiscal year 2016. This condition has existed for the past few years and the Authority is working on a solution but due to system limitations, they anticipate it will take until fiscal year 2018 to be able to address this condition.

**Questioned Costs:** Not applicable

**Context:** During the PeopleSoft upgrade in fiscal year 2012, the PeopleSoft Asset Management System sub-ledger (PSAM), which tracks the Authority's capital assets, was not configured to track the source of funding and percentage of federal participation by capital asset at the time of acquisition. During fiscal year 2017, the Authority added fields and implemented configuration changes to PSAM that automated the capture of the funding source and federal participation percentage information for new asset additions. The Authority must manually populate the funding source and federal participation percentages for all historical assets acquired prior to implementation. The Authority has over 42,000 active capital asset records.

**Effect:** The Authority could dispose of federally funded equipment without proper disposition or use of the proceeds in accordance with the provisions of the grant and therefore be liable to repay any proceeds back to the grantor agency.

**Cause:** Based on system configurations during the upgrade, PSAM did not have a mechanism for capturing the funding source of the property or the percentage of federal participation in the cost of the property. In addition, even though PSAM has been reconfigured to capture this information on newly acquired assets, obtaining this information on the historical assets is a highly labor intensive and manual effort, which is difficult given Office of Accounting's current resource level.

**Recommendation:** While the Authority has implemented processes and system configuration changes to automate funding sources and federal participation percentages on newer capital asset additions, we recommend management continue to research and populate funding source and federal participation percentages into PSAM for the remaining historical assets in excess of the minimum net book value limits to comply with federal requirements.

### III. Findings and Questioned Costs for Federal Awards (continued)

#### A. Internal Control over Compliance (continued)

##### **2017-004: Equipment and Real Property Management – Significant Deficiency (continued)**

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding.

The Authority has developed a new system solution that automates and captures funding source and federal participation information for all new expenditures and pushes that data into PSAM where it will be associated with capitalized assets. It was implemented for new asset additions after July 1, 2017. In addition, the Authority has manually entered this information into PSAM for all assets acquired since fiscal year 2016.

Although the funding source and percentage of federal participation for equipment and real property are not identified in PSAM for assets placed into service prior to fiscal year 2016, the information is obtained from other sources within the Authority upon disposition of capital assets.

In addition, for all existing assets in PSAM, the Authority is performing extensive review and clean-up to populate the fields for existing assets with a remaining net book value of greater than \$5,000 with the funding source and federal participation percentage information in the financial system.

### III. Findings and Questioned Costs for Federal Awards (continued)

#### A. Internal Control over Compliance (continued)

##### 2017-005: Disaster Grants – Period of Performance (Significant Deficiency)

###### United States Department of Homeland Security:

###### Disaster Grants- Public Assistance (Presidentially Declared Disasters): CFDA – 97.036

**Criteria:** 2 CFR section 200.303 requires that non-federal entities receiving Federal awards establish and maintain internal controls designed to provide reasonable assurance that the objectives relating to compliance with Federal statutes, regulations, and the terms and conditions of the Federal award be achieved.

**Condition:** The Authority requested reimbursement for disaster relief resulting from the January 2016 snowstorm. We noted that five 5 of out 21 non-payroll sample items submitted to the Federal Emergency Management Agency (FEMA) for reimbursement were outside of the approved 48-hour period for this grant program.

**Questioned Costs:** \$95,232

**Context:** Expenses eligible for reimbursement were limited to only those incurred during a specific 48-hour period as approved by FEMA per the Performance Work Statement.

**Effect:** Lack of controls surrounding the reimbursement process could lead to amounts inappropriately charged to and reimbursed by the federal granting agency.

**Cause:** Generally, grants management in the Authority is performed by the Office of Management and Budget Services (OMBS), Grants Management team. However, for this grant, personnel outside of OMBS who lacked sufficient knowledge of grant requirements or federal reimbursement processes, applied for the grant and submitted claims for reimbursement. The grant reimbursement requests were not reviewed to determine whether all activities and costs fell within the approved period.

**Recommendation:** We recommend that OMBS' Grants Management team monitor all grants administered outside of their office to verify that grant requirements are being met for all reimbursement claims.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding and the related recommendation.

The Authority will review its grant application processes and will ensure that all claims are supported by appropriate documentation. In addition, all future grants will be administered by personnel knowledgeable about the related grant requirements.



### III. Findings and Questioned Costs for Federal Awards (continued)

#### B. Compliance and Other Matters

##### 2017-006: Special Test – Wage Rate Requirements

**United States Department of Transportation:  
Federal Transit Cluster: CFDA – 20.500 and 20.507  
Passenger, Rail, Investment and Improvement Act (PRIIA): CFDA – 20.524**

**Criteria:** 2 CFR section 200.303 requires that non-federal entities receiving Federal awards establish and maintain internal controls designed to provide reasonable assurance of compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Non-federal entities shall include in their construction contracts subject to the Wage Rate Requirements (which still may be referenced as the Davis-Bacon Act), a provision that the contractor or subcontractor comply with those requirements and the DOL regulations (29 CFR part 5, Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction). This includes a requirement for the contractor or subcontractor to submit to the non-federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls).

**Condition:** We noted 2 out of 44 weekly payroll support packages submitted by the contractor, which were not signed indicating a statement of compliance.

**Questioned Costs:** \$76,572

**Context:** Effective May 2017, the Authority implemented policies and procedures to require project managers to submit the vendor payroll certifications with their invoice payment packages to the Office of Accounting (ACCT) before payment can be processed for the vendor. These new procedures require that certified payrolls are centrally obtained and stored electronically with the vendor payments in the financial system. Prior to May 2017, project managers throughout the Authority were responsible for adhering to its established procedures and maintaining documentation supporting compliance with the Davis Bacon Act in their files. The sample items noted in the condition above related to expenses that were initiated prior to the implementation of the new procedure.

**Effect:** Unallowable costs may be submitted for reimbursement and be subsequently disallowed by the grantor agency.

**Cause:** For the exceptions noted, the project managers did not obtain and/or maintain the supporting documentation provided by the contractor of the project to substantiate their statement of compliance. In addition, there was no formal process in place to provide oversight and monitoring of compliance with the special tests and provisions requirement.

**Recommendation:** While the authority implemented new procedures to achieve compliance with the Davis Bacon Act after May 2017, we recommend the Authority put a process in place to provide periodic monitoring of compliance for certifications received prior to May 2017.

### III. Findings and Questioned Costs for Federal Awards (continued)

#### B. Compliance and Other Matters (continued)

##### 2017-006: Special Test – Wage Rate Requirements (continued)

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding.

As mentioned above, during fiscal year 2017, the Authority implemented new procedures to require project managers to submit the vendor payroll certifications with their invoice payment packages to ACCT. These new procedures ensures that certified payrolls are centrally maintained and obtained prior to vendor payment.

Further, project manager and vendor payment files are subject to periodic monitoring by the Authority's Office of Management Audits, Risk and Compliance, to confirm compliance.

### III. Findings and Questioned Costs for Federal Awards (continued)

#### B. Compliance and Other Matters (continued)

##### 2017-007: Equipment and Real Property Management – Disposals

###### United States Department of Transportation:

###### Federal Transit Cluster: CFDA – 20.500, 20.507, 20.525, and 20.526

**Criteria:** Pursuant to the sell and use of proceeds for other capital award provisions contained in, section 49 U.S.C. § 5334(h)(4), after the useful life of property is met or the property is no longer needed and with prior approval from the Federal Transit Administration (FTA) if the asset has an estimated fair market value of \$5,000 or more, the recipient may sell its federally funded property for which there is no longer any public transportation purposes and use the proceeds to reduce the gross project cost of other future FTA eligible capital transit awards.

**Condition:** For 2 out of 3 fully depreciated assets selected for disposal testing, we noted that the proceeds exceeded \$5,000. Management requested approval from the FTA to sell the assets, however they sold them prior to receiving the formal approval from the FTA as required by the program.

**Questioned Costs:** Not applicable.

**Context:** See “Condition” above.

**Effect:** Failure to obtain prior FTA approval can result in noncompliance with the grant as well as misuse of the proceeds collected upon disposition. The FTA may also require any proceeds obtained on disposal be returned to the grantor.

**Cause:** The Authority’s policies and procedures are not clear for defining fair market value and requesting preapproval from FTA for certain equipment with a fair market value of \$5,000 or more at time of disposition.

**Recommendation:** We recommend that Authority employees review the current policies for asset disposal and add procedures to obtain and retain the fair market value cost estimates for assets that will be disposed to support whether or not prior FTA approval is needed. If prior FTA approval is required, it should be obtained before disposal. Alternatively, based on the nature of the disposals, the Authority may request a waiver of the requirement for advance notification from FTA.

**Views of Responsible Officials and Planned Corrective Actions:** Management agrees with the finding.

Management will review and update its procedures to include clarification on determining fair market value and the steps for verifying that the sale of assets do not occur before FTA approval is received.

### III. Findings and Questioned Costs for Federal Awards (continued)

#### B. Compliance and Other Matters (continued)

##### **2017-005: Disaster Grants – Period of Performance**

###### **United States Department of Homeland Security:**

###### **Disaster Grants - Public Assistance (Presidentially Declared Disasters): CFDA – 97.036**

**Condition:** The Authority requested reimbursement for disaster relief resulting from the January 2016 snowstorm. We noted that five of out 21 non-payroll sample items submitted to the Federal Emergency Management Agency for reimbursement were outside of the approved 48-hour period for this grant program.

Refer to Section III.A Internal Control over Compliance for further details on this finding.

## IV. Summary of Prior Year Audit Findings

### A. Financial Statement Findings

#### 1. Internal Control over Financial Reporting

##### 2016-001: Capital Assets – Material Weakness

Audit finding: Acquisition costs, accumulated depreciation, and depreciation expense balances maintained in PSAM are not consistent with how those assets are reported in the general ledger. As a result, management is required to perform steps to reconcile balances between these sources, which required several adjustments to the general ledger at year-end.

Status of finding: This is repeated as 2017-002. This matter is considered to be a significant deficiency as opposed to a material weakness in 2017.

##### 2016-002: Inventory – Significant Deficiency

Audit finding: On June 30, 2016, we counted a total of 20 items located throughout storeroom locations 400, 251, and 100 and found variances in physical quantities that differed from the recorded amounts for six of these items in storerooms 251 and 100. Four of the six items were observed in lessor quantities than the observed amounts.

Status of finding: Corrective action has been taken.

##### 2016-003: Journal Entries – Significant Deficiency

Audit Finding: Manual journal entries were not subjected to an independent review and approval prior to being recorded in the financial statements.

Status of finding: Corrective action has been taken.

##### 2016-004: Reporting Schedule of Expenditures of Federal Awards – Material Weakness

Audit finding: The SEFA included a significant number of expenditures relating to fiscal years prior to 2016. The details of these amounts are included in the notes to the schedule of expenditures of federal awards. Additionally, the Transportation Investments Generating Economic Recovery (TIGER) grant was received in prior years but not timely identified for financial reporting until a request for reimbursement was made in fiscal year 2016. Procedures were not performed in a timely manner to allocate capital grant proceeds to capital projects. We also noted nonfederal burden expenses in the amount to \$126,516 were inappropriately included in the SEFA.

Status of finding: This is repeated as 2017-001.

#### 2. Compliance Findings

None.

## IV. Summary of Prior Year Audit Findings (continued)

### B. Findings and Questioned Costs for Federal Awards

#### 1. Internal Control over Compliance

##### **2016-005: Special Test – Wage Rate Requirements - Significant Deficiency**

Audit finding: Two out of 42 weekly payroll support packages submitted by the contractors and selected for testing were not signed until after our request for a copy of the signed certifications was made which occurred in September 2016. One out of 41 weekly payroll support packages submitted by the contractor were not signed indicating a statement of compliance.

Status of finding: Corrective action has been taken.

##### **2016-006: Equipment and Real Property Management – Significant Deficiency**

Audit finding: Management does not maintain sufficient documentation in a property's record to support the funding source of the property or the percentage of federal participation in the cost of the property.

Status of finding: While management implemented new procedures and configuration changes to its asset management system, we still noted issues with controls over the Authority's historical asset records. This matter is repeated as a finding 2017-004.

#### 2. Compliance and Other Matters

##### **2016-005: Special Test – Wage Rate Requirements**

Audit finding: Two out of 42 weekly payroll support packages submitted by the contractors and selected for testing were not signed until after our request for a copy of the signed certifications was made which occurred in September 2016. One out of 41 weekly payroll support packages submitted by the contractor were not signed indicating a statement of compliance.

Status of finding: As part of the corrective action plan, management implemented additional procedures to address controls over this requirement effective May 1, 2017. However, we noted the Authority could not provide support for contractor approval on a couple selections tested for the fiscal 2017 time period. The documentation was either not obtained or not maintained. These two instance of noncompliance have been reported as compliance finding 2017-006.

# M System Map

wmata.com  
 Customer Information Service: 202-637-7000  
 TTY Phone: 202-962-2033  
 Metro Transit Police: 202-962-2121

- ### Legend
- **RD** Red Line • Glenmont / Shady Grove
  - **OR** Orange Line • New Carrollton / Vienna
  - **BL** Blue Line • Franconia-Springfield / Largo Town Center
  - **GR** Green Line • Branch Ave / Greenbelt
  - **YL** Yellow Line • Huntington / Mt Vernon Sq / Fort Totten
  - **SV** Silver Line • Wiehle-Reston East / Largo Town Center

- ### Station Features
- Bus to Airport
  - Parking
  - Hospital
  - Airport

- ### Connecting Rail Systems
- AMTRAK
  - VREB
  - MARC

### Transfer Station

Station in Service

Under Construction

Full-Time Service

Service operates Monday-Friday 10:00am - 3:00pm 7:30pm - Close  
 All day Saturday & Sunday



Metro is accessible.

N  
 Map is not to scale

- No Smoking
- No Eating or Drinking
- No Animals (except service animals)
- No Audio (without earphones)
- No Littering or Spitting
- No Dangerous or Flammable Items



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Washington, D.C. 20001



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