



# OFFICE OF AUDITOR OF STATE

STATE OF IOWA

Mary Mosiman, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

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## NEWS RELEASE

FOR RELEASE \_\_\_\_\_ May 31, 2016 \_\_\_\_\_

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman today released an audit report on the Corridor Metropolitan Planning Organization (Corridor MPO) for the years ended June 30, 2015 and 2014.

Corridor MPO was established by Chapter 28I of the Code of Iowa as a Metropolitan Planning Organization for the purpose of making comprehensive studies and plans for the development of the Linn County Area.

Corridor MPO's revenues totaled \$404,251 for the year ended June 30, 2015. Revenues consisted of \$331,860 from grant reimbursements, \$72,079 from membership dues and \$312 from interest.

Corridor MPO's revenues totaled \$317,062 for the year ended June 30, 2014. Revenues consisted of \$244,907 from grant reimbursements, \$72,079 from membership dues and \$76 from interest.

Expenses for the year ended June 30, 2015 totaled \$479,269, and included \$224,715 for professional and technical service fees, \$169,700 for salaries and fringe benefits and \$68,449 for computer software maintenance.

Expenses for the year ended June 30, 2014 totaled \$348,041, and included \$137,788 for professional and technical service fees, \$107,207 for salaries and fringe benefits and \$45,418 for computer software maintenance.

A copy of the audit report is available for review in the Corridor MPO office, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1533-0071-B000>.

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**CORRIDOR METROPOLITIAN PLANNING ORGANIZATION**

**INDEPENDENT AUDITOR'S REPORTS  
BASIC FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF FINDINGS**

**JUNE 30, 2015 and 2014**

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## Corridor Metropolitan Planning Organization

### Policy Board Members

(Year ended June 30, 2014)

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Lu Barron	Board Chair	Linn County
Dave Elgin	Vice Chair	Cedar Rapids
Jasmine Almoayed	Member	Cedar Rapids
John Bender	Member	Marion
Snooks Bouska	Member	Marion
Angie Charipar	Member	Cedar Rapids
Ron Corbett	Member	Cedar Rapids
Jim Doyle	Member	Ely
Sandi Fowler	Member	Cedar Rapids
Steve Hershner	Member	Cedar Rapids
Chuck Hinz	Member	Robins
Sven Leff	Member	Cedar Rapids
Tim Mooney	Member	Marion
Ann Poe	Member	Cedar Rapids
Jeff Pomeranz	Member	Cedar Rapids
Jason Rabe	Member	Fairfax
Ben Roger	Member	Linn County
Mo Sheronick	Member	Cedar Rapids
Amy Stevenson	Member	Cedar Rapids
Tom Theis	Member	Hiawatha
Monica Vernon	Member	Cedar Rapids
Susie Weinacht	Member	Cedar Rapids
Dan Whitlow	Member	Marion

(Year ended June 30, 2015)

Monica Vernon	Board Chair	Cedar Rapids
John Bender	Vice Chair	Marion
Lu Barron (Appointed through Dec 2014)	Member	Linn County
Brent Oleson (Appointed Jan 2015)	Member	Linn County
Snooks Bouska	Member	Marion
Jim Doyle	Member	Ely
Sandi Fowler	Member	Cedar Rapids
Roy Heseman	Member	Cedar Rapids
Chuck Hinz	Member	Robins
Scott Olson	Member	Cedar Rapids
Jeff Pomeranz	Member	Cedar Rapids
Jason Rabe	Member	Fairfax
Ralph Russell	Member	Cedar Rapids
Tom Theis	Member	Hiawatha
Susie Weinacht	Member	Cedar Rapids
Jen Winter	Member	Cedar Rapids

**Corridor Metropolitan Planning Organization**



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## Independent Auditor's Report

To the Policy Board Members of the  
Corridor Metropolitan Planning Organization:

### Report on the Financial Statements

We have audited the accompanying financial statements of the Corridor Metropolitan Planning Organization (Corridor MPO) as of and for the years ended June 30, 2015 and 2014, and the related Notes to Financial Statements, which collectively comprise Corridor MPO's basic financial statements listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Corridor MPO's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Corridor MPO's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Corridor MPO as of June 30, 2015 and 2014, and the respective changes in its financial position for the years then ended in accordance with U.S. generally accepted accounting principles.

## Other Matters

### *Required Supplementary Information*

U.S. generally accepted accounting principles require Management's Discussion and Analysis on pages 7 through 10 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Corridor MPO's basic financial statements. The supplementary information included in Schedules 1 and 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary 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. Such information has been subjected to the auditing procedures, including comparing and reconciling such information directly in 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 U.S. generally accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 20, 2016 on our consideration of Corridor MPO's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Corridor MPO's internal control over financial reporting and compliance.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

May 20, 2016

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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The Corridor Metropolitan Planning Organization (Corridor MPO) provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities of Corridor MPO is for the fiscal years ended June 30, 2015 and June 30, 2014. We encourage readers to consider this information in conjunction with the Corridor MPO's financial statements, which follow.

### **2015 FINANCIAL HIGHLIGHTS**

- Revenues increased 27.5%, or approximately \$87,200, from fiscal 2014 to fiscal 2015. Expenses increased 37.7%, or approximately \$131,200, from fiscal 2014 to fiscal 2015. The increase in revenues and expenses was attributed to an increase and use of grant reimbursements.
- Corridor MPO's fund balance/net position decreased 31.6%, or \$75,018, from June 30, 2014 to June 30, 2015.

### **2014 FINANCIAL HIGHLIGHTS**

- Revenues increased 52.0%, or approximately \$108,500, from fiscal 2013 to fiscal 2014. Expenses increased 104.4%, or approximately \$177,800, from fiscal 2013 to fiscal 2014. The increase in revenues and expenses was attributed to an increase and use of grant reimbursements.
- Corridor MPO's fund balance/net position decreased 11.5%, or \$30,979, from June 30, 2013 to June 30, 2014.

### **USING THIS ANNUAL REPORT**

Corridor MPO presents its financial statements on an entity-wide perspective and a governmental fund perspective. The financial statements are presented in a format consistent with the presentation of Governmental Accounting Standards Board (GASB) Statement No 34, as applicable to a government engaged in a single governmental program and has elected to combine its fund financial statements with its entity-wide financial statements.

This discussion and analysis is intended to serve as an introduction to the Corridor MPO's financial statements and other information, as follows:

- Management's Discussion and Analysis introduces the financial statements and provides an analytical overview of Corridor MPO's financial activities.
- The Entity-wide Financial Statements consist of a Statement of Net Position and a Statement of Activities. These statements present information on Corridor MPO's program receipts and disbursements and whether the Corridor MPO's accrual basis financial position has improved or deteriorated as a result of the year's activities.
- The Fund Financial Statements consist of a Balance Sheet and a Statement of Revenues, Expenses and Changes in Fund Balance. Fund financial statements tell how governmental services were financed in the short term as well as what remains for future spending.

- The Notes to Financial Statement provide additional information essential to a full understanding of the data provided in the financial statements.
- Other Supplementary Information provides detailed information about Corridor MPO's activities by source of funds.

## FINANCIAL ANALYSIS OF THE ORGANIZATION

### *Governmental Fund Balance Sheets and Statements of Net Position*

The purpose of these statements is to present a fiscal snapshot of Corridor MPO's fund balance and net position at year end. As Corridor MPO completed the year ended June 30, 2015 fund balance decreased \$105,997 from the year ended June 30, 2013. In addition, over time, readers of the financial statement are able to determine Corridor MPO's financial position by analyzing the increase and decrease in net position.

Governmental Fund Balance Sheets and Statements of Net Position			
	June 30,		
	2015	2014	2013
Cash	\$ 84,040	95,973	215,834
Grants receivable	142,735	179,670	58,128
Prepaid expense	1,059	-	-
Total assets	<u>227,834</u>	<u>275,643</u>	<u>273,962</u>
Accounts payable	62,724	38,035	5,375
Contract payable	2,520	-	-
Total liabilities	<u>65,244</u>	<u>38,035</u>	<u>5,375</u>
Fund balance /net position:			
Unassigned/unrestricted	<u>\$ 162,590</u>	<u>237,608</u>	<u>268,587</u>

### *Governmental Fund Revenues, Expenditures and Changes in Fund Balances and Statements of Activities*

The purpose of these statements is to present the revenues received by Corridor MPO and the expenditures/expenses paid by Corridor MPO.

Revenues are for grant reimbursements from the Iowa Department of Transportation (DOT) and from membership dues from the members of Corridor MPO. Expenditures/expenses are for costs to operate the metropolitan planning organization.

A summary of activities for the years ended June 30, 2015, June 30, 2014 and June 30, 2013 is presented below:

Changes in Fund Balances/Net Position			
	Year ended June 30,		
	2015	2014	2013
<b>Revenues:</b>			
Grant reimbursements	\$ 331,860	244,907	136,178
Member dues	72,079	72,079	72,079
Interest	312	76	334
Total revenues	404,251	317,062	208,591
<b>Expenditures/expenses:</b>			
Salaries and fringe benefits	169,700	107,207	113,193
Professional and technical service fees	224,715	137,788	14,670
Other fees	3,468	3,117	3,202
Supplies and materials	4,803	734	7,661
Computer software maintenance	68,449	45,418	26,305
Insurance	445	373	352
Advertising	850	-	1,180
Telephone	319	282	245
Printing, binding and duplicating	2,086	1,156	1,731
Travel and mileage	694	3,306	46
Dues and memberships	607	1,412	1,412
Rental of land and buildings	345	-	50
General administrative	711	388	157
Postage and freight	276	20	27
Grant expenses	-	4,762	-
Contribution to Cedar Rapids	-	41,898	-
Other	1,801	180	25
Total expenditures/expenses	479,269	348,041	170,256
Excess (deficiency) of revenues over (under) expenditures/expenses	(75,018)	(30,979)	38,335
Fund balance/net position beginning of year	237,608	268,587	230,252
Fund balance/net position end of year	\$ 162,590	237,608	268,587

In fiscal 2015, revenues increased \$82,189, or 27.5%, from fiscal 2014. The increase was a result of increases in grant reimbursements. As expenses increased, the grant reimbursements from the DOT increased. In fiscal 2015, expenses increased \$131,228, or 37.7%, over fiscal 2014. The increase was primarily due to an increase in consultants and consulting services used by Corridor MPO. Additionally, there was an increase in salaries and fringe benefits for additional time spent by City employees on Corridor MPO projects.

In fiscal 2014, revenues increased \$108,471, or 52.0%, from fiscal 2013. The increase was a result of increases in grant reimbursements. As expenses increased, the grant reimbursements from the DOT increased. In fiscal 2014, expenses increased \$177,785, or 104.4%, over fiscal 2013. The increase was primarily due to an increase in consultants and consulting services used by Corridor MPO. In addition, during fiscal year 2014, Corridor MPO contributed \$41,898 to the City of Cedar Rapids to provide funding to the Neighborhood Transportation Service (NTS) for the purchase of vans to be used to transport citizens in need of transportation when public transportation is unavailable.

## **ECONOMIC FACTORS**

Corridor MPO's work program budget for fiscal year 2016 totaled \$801,174, an increase of 7.4% over the fiscal year 2015 work program budget. However, net position is expected to decrease by the end of fiscal year 2016.

## **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of Corridor MPO's finances and to show Corridor MPO's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Andy Gomez, Corridor MPO Manager, 101 First Street SE, Cedar Rapids, Iowa 52401.

## **Basic Financial Statements**

**Exhibit A**

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## Corridor MPO

Governmental Fund Balance Sheets  
and Statements of Net Position

June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>Assets</b>		
Cash	\$ 84,040	95,973
Grants receivable	142,735	179,670
Prepaid expense	1,059	-
Total assets	<u>\$ 227,834</u>	<u>275,643</u>
<b>Liabilities</b>		
Accounts payable	\$ 62,724	38,035
Contract payable	2,520	-
Total liabilities	65,244	38,035
<b>Fund Balances/Net Position</b>		
Unassigned/unrestricted	162,590	237,608
Total liabilities and fund balances/net position	<u>\$ 227,834</u>	<u>275,643</u>

See notes to financial statements.

Corridor MPO

Statements of Activities and  
Governmental Fund Revenues, Expenditures and  
Changes in Fund Balances

Years ended June 30, 2015 and 2014

	2015	2014
Revenues:		
Grant reimbursements	\$ 331,860	244,907
Member dues	72,079	72,079
Interest	312	76
Total revenues	<u>404,251</u>	<u>317,062</u>
Expenditures/expenses:		
Salaries and fringe benefits	169,700	107,207
Professional and technical service fees	224,715	137,788
Other fees	3,468	3,117
Supplies and materials	4,803	734
Computer software maintenance	68,449	45,418
Insurance	445	373
Advertising	850	-
Telephone	319	282
Printing, binding and duplicating	2,086	1,156
Travel and mileage	694	3,306
Dues and memberships	607	1,412
Rental of land and buildings	345	-
General administrative	711	388
Postage and freight	276	20
Grant expenses	-	4,762
Contribution to Cedar Rapids	-	41,898
Other	1,801	180
Total expenditures/expenses	<u>479,269</u>	<u>348,041</u>
Deficiency of revenues under expenditures/expenses	(75,018)	(30,979)
Fund balances/net position:		
Beginning of year	237,608	268,587
End of year	<u>\$ 162,590</u>	<u>237,608</u>

See notes to financial statements.

Corridor Metropolitan Planning Organization

Notes to Financial Statements

June 30, 2015 and 2014

**(1) Summary of Significant Accounting Policies**

The Corridor Metropolitan Planning Organization (Corridor MPO) is established under Chapter 28I of the Code of Iowa. Corridor MPO is an organization made up of elected officials and appointed representative of Linn County and the cities of Cedar Rapids, Marion, Hiawatha, Robins, Ely and Fairfax.

Corridor MPO is designated by Federal law to develop metropolitan transportation plans, coordinate the transportation planning process and distribute federal transportation funding, with the goals to eliminate planning duplication, promote economy and efficiency in the coordinated development of the Cedar Rapids metropolitan area and to ensure the general welfare, convenience, safety and prosperity of its people.

The governing body of the Corridor MPO is composed of a minimum of fifteen (15) members appointed by the governing bodies of the areas served by the organization. Each member jurisdiction receives one representative per each 10% of the total Corridor MPO planning area population, or fraction thereof, based on the latest Federal Census. If any jurisdiction has over 50% of the total planning area population, they shall have 50% of the total Policy Board representation.

Under an oral agreement, the City of Cedar Rapids administers the grant funds and membership contributions for Corridor MPO.

Corridor MPO's financial statements are prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

A. Reporting Entity

For financial reporting purposes, Corridor MPO has included all funds, organizations, agencies, commissions, and authorities. Corridor MPO has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with Corridor MPO are such that exclusion would cause Corridor MPO's financial statements to be misleading or incomplete. Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of Corridor MPO to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on Corridor MPO. Corridor MPO has no component units which meet the Governmental Accounting Standards Board criteria.

## B. Entity-wide and Fund Financial Statements

The financial statements on pages 12 and 13 combine both an entity-wide perspective and a governmental fund perspective.

The governmental fund is the general operating fund of Corridor MPO and the difference between assets and liabilities of the fund is referred to as “fund balance”.

The entity-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of Corridor MPO. Governmental activities are those which normally are supported by taxes and/or intergovernmental revenues.

The Statement of Net Position presents Corridor MPO’s assets and liabilities, with the difference reported as net position. Unrestricted net position consists of net position not having constraints placed on it from external sources or imposed by law through constitutional provisions or enabling legislation. Corridor MPO reports no capital assets and no long-term liabilities. Accordingly, other than terminology, there were no adjustments between the entity-wide financial statements and the fund financial statements.

## C. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The entity-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, Corridor MPO considers revenues to be available if they are collected within 60 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

### **(2) Cash**

Corridor MPO’s deposits at June 30, 2015 and June 30, 2014 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa.

### **(3) Salaries and Fringe Benefits**

The City of Cedar Rapids processes payroll for Corridor MPO. Corridor MPO then reimburses the City of Cedar Rapids for the portion of salaries and fringe benefits attributable to Corridor MPO for the employees paid through the City’s payroll system. During the years ended June 30, 2015 and June 30, 2014, Corridor MPO reimbursed the City \$169,700 and \$107,207, respectively, for Corridor MPO’s portion of salaries and fringe benefits paid through the City’s payroll system.

**(4) Risk Management**

Corridor MPO is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims for these risks have not exceeded commercial insurance coverage since inception.

**Other Supplementary Information**

Corridor MPO  
Status Report  
June 30, 2015

ACTIVITY	SOURCE OF FUNDS		
	CMPO/Iowa DOT	FEDERAL	TOTAL COST
Transportation Planning Work Prog			
Budget	19,000	76,000	95,000
Expended this month	6,942	27,768	34,711
Expended to date	25,423	101,694	127,117
Remaining Budget	(6,423)	(25,694)	(32,117)
Long Range Transportation Plan			
Budget	41,477	165,905	207,382
Expended this month	3,595	14,380	17,975
Expended to date	23,631	94,525	118,156
Remaining budget	17,846	71,380	89,226
Long Range Transportation Plan: Update			
Budget	65,756	20,370	86,126
Expended this month	64,004	20,212	84,216
Expended to date	64,004	20,212	84,216
Remaining budget	1,752	158	1,910
Hwy. 100 CMP			
Budget	48,000	192,000	240,000
Expended this month	635	2,538	3,173
Expended to date	16,855	67,421	84,276
Remaining budget	31,145	124,579	155,724
Hwy. 30 Area Study			
Budget	20,000	80,000	100,000
Expended this month	10,081	40,323	50,404
Expended to date	10,081	40,323	50,404
Remaining budget	9,919	39,677	49,596
TIP (Transportation Improve Prg)			
Budget	1,000	4,000	5,000
Expended this month	548	2,192	2,740
Expended to date	1,255	5,022	6,277
Remaining Budget	(255)	(1,022)	(1,277)
Outreach & Communication Plan			
Budget	2,070	8,281	10,351
Expended this month	44	175	218
Expended to date	290	1,160	1,449
Remaining Budget	1,780	7,121	8,902
Passenger Transp Development Plan			
Budget	400	1,600	2,000
Expended this month	-	-	-
Expended to date	377	1,509	1,886
Remaining budget	23	91	114
<b>TOTAL (WORK PROGRAM BUDGET)</b>			
Total Budget	197,703	548,156	745,859
Expended This Month	85,849	107,588	193,437
Expended to date	141,916	331,866	473,782
% Expended to date	71.78%	60.54%	63.52%
Remaining Budget	55,787	216,290	272,077
Admin (Local Only)			
Budget (unobligated local balance)	135,984 *	-	135,984
Expended this month	4,999	-	4,999
Expended to date	5,487	-	5,487
Remaining budget	130,497	-	130,497
* Financial position 6/30/14 (\$237,608) + FY15 dues (\$72,078) - FY15 local budget (\$173,703)			
<b>TOTAL WORK PROGRAM BUDGET PLUS Admin</b>			
Total Budget	333,687	548,156	881,843
Expended This Month	90,848	107,588	198,436
Expended to date	147,403	331,866	479,269
% Expended to date	44.17%	60.54%	54.35%
Remaining Budget	186,284	216,290	402,574

Corridor MPO  
Status Report  
June 30, 2014

ACTIVITY	SOURCE OF FUNDS		
	CMPO/Iowa DOT	FEDERAL	TOTAL COST
Transportation Planning Work Prog			
Budget	15,000	60,000	75,000
Expended this month	5,335	21,341	26,676
Expended to date	18,193	72,773	90,966
Remaining Budget	(3,193)	(12,773)	(15,966)
Long Range Transportation Plan			
Budget	47,159	188,634	235,793
Expended this month	1,737	6,950	8,687
Expended to date	15,216	60,865	76,081
Remaining budget	31,943	127,769	159,712
Long Range Transportation Plan: Update			
Budget	64,105	13,765	77,870
Expended this month	-	-	-
Expended to date	31	124	155
Remaining budget	64,074	13,641	77,715
Hwy. 100 CMP			
Budget	48,000	192,000	240,000
Expended this month	7,353	29,413	36,766
Expended to date	26,525	106,100	132,625
Remaining budget	21,475	85,900	107,375
TIP (Transportation Improve Prg)			
Budget	1,000	4,000	5,000
Expended this month	185	740	924
Expended to date	1,069	4,274	5,343
Remaining Budget	(69)	(274)	(343)
Outreach & Communication Plan			
Budget	2,070	8,281	10,351
Expended this month	1	2	3
Expended to date	167	669	836
Remaining Budget	1,903	7,612	9,515
Passenger Transp Development Plan			
Budget	400	1,600	2,000
Expended this month	-	-	-
Expended to date	27	110	137
Remaining budget	373	1,490	1,863
<b>TOTAL (WORK PROGRAM BUDGET)</b>			
Total Budget	177,734	468,280	646,014
Expended This Month	14,611	58,445	73,056
Expended to date	61,228	244,915	306,143
% Expended to date	34.45%	52.30%	47.39%
Remaining Budget	116,506	223,365	339,871
Admin (Local Only)			
Budget (unobligated local balance)	186,932 *	-	186,932
Expended this month	-	-	-
Expended to date	41,898	-	41,898
Remaining budget	145,034	-	145,034
* Financial position 6/30/13 (\$268,586.83) + FY14 dues (\$72,078.99) - FY14 local budget (\$153,734)			
<b>TOTAL WORK PROGRAM BUDGET PLUS Admin</b>			
Total Budget	364,666	468,280	832,946
Expended This Month	14,611	58,445	73,056
Expended to date	103,126	244,915	348,041
% Expended to date	28.28%	52.30%	41.78%
Remaining Budget	261,540	223,365	484,905

**Corridor Metropolitan Planning Organization**



# OFFICE OF AUDITOR OF STATE

STATE OF IOWA

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Auditor of State

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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

To the Policy Board Members of the  
Corridor Metropolitan Planning Organization:

We have audited in accordance with U.S. generally accepted auditing standards 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 Corridor Metropolitan Planning Organization (Corridor MPO) as of and for the years ended June 30, 2015 and 2014, and the related Notes to Financial Statements, which collectively comprise Corridor MPO's basic financial statements, and have issued our report thereon dated May 20, 2016.

#### Internal Control Over Financial Reporting

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

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 a material misstatement of Corridor MPO's financial statements will not be prevented or detected and corrected on a timely basis. 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.

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 were not identified. We identified a deficiency in internal control, described in the accompanying Schedule of Findings as item (A), we consider to be a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Corridor MPO's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance 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 non-compliance or other matters that are required to be reported under Government Auditing Standards.

Corridor MPO's Response to the Finding

Corridor MPO's response to the finding identified in our audit is described in the accompanying Schedule of Findings. Corridor MPO's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Corridor MPO's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Corridor MPO's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Corridor MPO during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

May 20, 2016

Corridor MPO

Schedule of Findings

June 30, 2015 and 2014

**Findings Related to the Financial Statements:**

**INTERNAL CONTROL DEFICIENCY:**

- (A) Fiscal Agent Agreement – Under an oral agreement, the City of Cedar Rapids assumes some of the responsibilities of oversight normally performed by Corridor MPO, such as the review, approval and payment of Corridor MPO’s expenses. There is no written agreement outlining the City of Cedar Rapids fiscal agent duties for Corridor MPO.

Recommendation – A written agreement should be approved and signed by both Corridor MPO and the City of Cedar Rapids outlining the City’s duties as Corridor MPO’s fiscal agent.

Response – MPO will work with the City of Cedar Rapids to create a fiscal agent agreement.

Conclusion – Response accepted.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

Corridor MPO

Schedule of Findings

June 30, 2015 and 2014

**Other Findings Related to Required Statutory Reporting:**

- (1) Questionable Expenses - No expenses we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.
- (2) Travel Expense - No expenses of Corridor MPO money for travel expenses of spouses of Corridor MPO officials or employees were noted.

Corridor MPO

Staff

This audit was performed by:

Suzanne R. Dahlstrom, CPA, Manager  
Jesse J. Harthan, Staff Auditor  
David A. Cook, CPA, Staff Auditor  
Sidot K. Shipley, Assistant Auditor



Andrew E. Nielsen, CPA  
Deputy Auditor of State