



TSA Registered Traveler

Appendix D:
Independent Verification and Validation (IV&V)
Attestation Report Template

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Transportation
Security
Administration



Appendix D: Independent Verification and Validation (IV&V) Attestation Report Template

Sample Attestation Report

Annual Attestation of Compliance With RT Standards

Independent Accountant’s Report

Introduction

We have examined management’s assertion included in the accompanying [title of management report], that [company] maintained effective internal control over Registered Traveler (RT) processes and systems based on criteria established in the Transportation Security Administration RT Security, Privacy, and Compliance Standards for Sponsoring Entities and Service Providers (RT Standards) and related NIST publications identified in that document. Management is responsible for maintaining effective internal control over RT Program systems and processes. Our responsibility is to express an opinion on management’s assertion based on our examination.

Scope

Our examination was conducted in accordance with the controls and assessment procedures defined in Appendix C of the RT Standards and complies with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, the examination included obtaining an understanding of the internal control over RT Program systems and processes, testing and evaluating the design and operating effectiveness of the internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Inherent Limitations

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over RT Program systems and processes to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, management’s assertion that [company] maintained effective internal control over RT Program systems and processes as of [date] is fairly stated, in all material respects, based on criteria established in the Transportation Security Administration RT Standards and related NIST publications identified in that document.

[Signature]

Reference the AICPA publication, Statement on Standards for Attestation Engagements No. 10 for additional information or suggested wording for situations regarding scope limitations or material weaknesses.

Sample Report

Pre-Implementation Attestation of Compliance with RT Standards

Independent Accountant's Report

Introduction

We have examined management's assertion included in the accompanying [title of management report], that [company]'s internal control over Registered Traveler (RT) processes and systems is suitably designed to prevent or detect non compliance with criteria established in the Transportation Security Administration RT Security, Privacy, and Compliance Standards for Sponsoring Entities and Service Providers (RT Standards) and related NIST publications identified in that document as of [date]. Management is responsible for the suitable design of internal control over RT Program systems and processes. Our responsibility is to express an opinion on the design of internal control based on our examination.

Scope

Our examination was conducted in accordance with the controls and assessment procedures defined in Appendix C of the RT Standards and complies with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, the examination included obtaining an understanding of the internal control over RT Program systems and processes, evaluating the design of the internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Inherent Limitations

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over RT Program systems and processes to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, [company]'s internal control over RT Program systems and processes is suitably designed, in all material respects, to prevent or detect non compliance with criteria established in the Transportation Security Administration RT Standards and related NIST publications identified in that document as of [date].

[Signature]

Reference the AICPA publication, Statement on Standards for Attestation Engagements No. 10 for additional information or suggested wording for situations regarding scope limitations or material weaknesses.