

# F O R E W O R D

In accordance with the Consolidation Act of 2000, this is the United States Department of Transportation's (DOT) fiscal year 2002 *Performance and Accountability Report*. As required by law, this document integrates DOT's *Performance Report* with its consolidated Financial Statements and the resulting DOT Inspector General's opinion on DOT's statements, internal controls, and compliance with laws and regulations. It also includes the Inspector General's 2003 report on the Department's Top Management Challenges and a summary of the Department's actions in response to the Office of the Inspector General's 2002 Top Management Challenge.

All comments regarding this report are welcome. The electronic version of the report is available at the Department of Transportation website, [www.dot.gov](http://www.dot.gov).

Comments may be addressed to:

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