



**Recovery Accountability and Transparency Board**  
**1717 Pennsylvania Avenue NW, Suite 700**  
**Washington DC 20006-4614**

DEC 14 2011

Jacob J. Lew  
Director  
Office of Management and Budget  
Eisenhower Executive Office Building  
1650 Pennsylvania Avenue, NW  
Washington, DC 20500

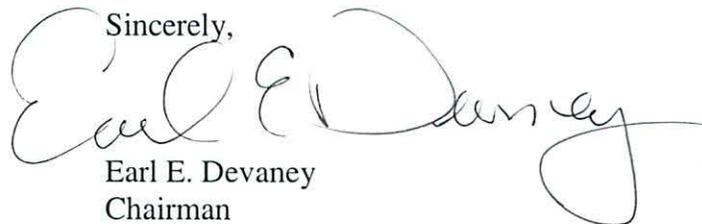
Dear Director Lew:

Six months ago, President Obama established an interagency board to provide strategic direction for advancing transparency and accountability in Federal spending. The Government Accountability and Transparency Board (GAT Board) was instructed to build upon the lessons learned from the implementation of the transparency and accountability requirements of the American Recovery and Reinvestment Act of 2009 (Recovery Act) by working closely with the agency created to oversee such requirements: the Recovery Accountability and Transparency Board (Recovery Board).

As the Chairman of the Recovery Board and the GAT Board, I have personally witnessed the intensity and determination that both boards have devoted to the task at hand. As a result of these collaborative efforts, the GAT Board has written the enclosed Report and Recommendations for the President. These recommendations include the first steps that we believe must be taken to ensure that the transformative work of the Recovery Board in improving the transparency and accountability of taxpayer dollars does not fade away when the Recovery Board sunsets in 2013.

For now, neither board's work is finished. The Recovery Board continues its mission of overseeing Recovery Act funds, and, in another six months, the GAT Board will put forth additional recommendations and further concrete implementation guidelines to address critical issues in the stewardship of all Federal funds.

As you know, I am retiring at the end of this month. While I am sorry that I will not be continuing on this particular journey, it has been my privilege to work with you and OMB staff on this critical undertaking, and I wish you the best in your future endeavors.

Sincerely,  
  
Earl E. Devaney  
Chairman

Enclosure