




U.S. Department of
Transportation
Office of the Secretary
of Transportation
Office of Inspector General

Memorandum

Subject: INFORMATION: Audit Announcement
SSAE-16 Review of the DOT's Enterprise
Services Center
Project Number: 13F3004F000

Date: December 19, 2012

From: Louis C. King 
Assistant Inspector General for
Financial and Information Technology Audits

Reply to: JA-20
Attn. of:

To: Assistant Secretary for Budget and Programs/Chief Financial Officer

The Department of Transportation (DOT), a Federal shared service provider, offers a wide range of business services to its Operating Administrations and other Federal organizations through its Enterprise Services Center (ESC). OMB requires service organizations to provide client agencies with an independent auditor's report describing associated internal controls in accordance with the Statement on Standards for Attestation Engagements (SSAE) No. 16 from the American Institute of Certified Public Accountants. DOT and other client agencies' auditors will use the results of this review in their fiscal year 2013's financial statement audits.

The Office of Inspector General (OIG) has contracted with KPMG, LLP, an independent public accounting firm, to conduct the review of ESC, subject to OIG's oversight. The objectives of the review are to determine whether: (1) management's description of ESC's systems are fairly presented; (2) controls are suitably designed; and (3) controls are operating effectively throughout the period of October 1, 2012 to June 30, 2013. KPMG will do additional testing and issue a follow-up letter to our office for the period July 1, 2013 through September 30, 2013.

KPMG's auditors will conduct this review, which we plan to begin in December 2012, at the Mike Monroney Aeronautical Center (MMAC) in Oklahoma City. Nathan Custer is the Program Director and James Mallow the Project Manager. We will contact your audit liaison to schedule an entrance conference. If you have questions, please call me at (202) 366-1407, or Nathan Custer, at (202) 366-5540.

#

cc: Acting Chief Information Officer, DOT
Assistant Administrator for Financial Services and Chief Financial Officer,
Federal Aviation Administration
Assistant Administrator for Information Services and Chief Information
Officer, Federal Aviation Administration
Director, MMAC, Federal Aviation Administration
DOT Audit Liaison, M-1
FAA Audit Liaison, AAE-100
ESC SSAE 16 Audit Liaison, AMK-010