

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

February 23, 2010

Mr. Steven E. Goldberg Chief Financial Officer National Transportation Safety Board 490 L'Enfant Plaza, SW Washington, DC 20594

Dear Mr. Goldberg:

The Office of Inspector General (OIG) is initiating an audit of the National Transportation Safety Board's (NTSB) Financial Statements for Fiscal Years (FY) 2010 and 2009. The audit will be conducted in accordance with generally accepted government auditing standards and Office of Management and Budget (OMB) Bulletin 07-04, "Audit Requirements for Federal Financial Statements." The planned start date is March 18, 2010.

OIG has engaged an independent external audit firm, Leon Snead and Company, PC, to conduct this audit with OIG oversight. The audit report on the NTSB FY 2010 and FY 2009 Financial Statements is due to OMB by November 15, 2010. The audit will be conducted at NTSB Headquarters in Washington, D.C., and its service provider in Denver, Colorado. The Program Director for this audit is Earl Hedges; the Project Manager is George Banks. If you have any questions, please call me at (202) 366-1407 or Earl Hedges at (410) 962-3612.

Sincerely,

Rebecca C. Leng

Rebecia Long

Assistant Inspector General for

Financial and Information Technology Audits