



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

# Memorandum

Subject: INFORMATION: Audit Announcement -  
SAS-70 Review of the Enterprise Services Center  
Project Number: 10F3001F000

Date: January 7, 2010

From: Rebecca C. Leng *Rebecca Leng*  
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), designated by the Office of Management and Budget (OMB) as a 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 audit report describing associated internal controls in accordance with the Statement on Auditing Standards No. 70 from the American Institute of Certified Public Accountants. Auditors will use the ESC SAS-70 review results in their FY 2010 financial statement audits for DOT and its client agencies.

The Office of Inspector General (OIG) has contracted with Clifton Gunderson, LLP, an independent public accounting firm, to conduct the audit, subject to OIG oversight. The objectives of the audit are to determine whether (1) management's description presents fairly the relevant aspects of the controls placed in operation, (2) controls are suitably designed, and (3) controls are operating effectively.

Clifton Gunderson auditors will conduct the review at the Mike Monroney Aeronautical Center (MMAC) in Oklahoma City. We plan to start the audit in January 2010.

We will contact your audit liaison to schedule an entrance conference. The Program Director for this audit is Nathan Custer and the Project Manager for this audit is Joann Adam. If you have questions, please call me at (202) 366-1407 or Nathan Custer, at (202) 366-5540.

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cc: Chief Information Officer, DOT  
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