



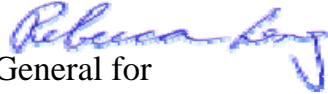
Memorandum

**U.S. Department of
Transportation**

Office of the Secretary
of Transportation
Office of Inspector General

Subject: INFORMATION: Audit Announcement –
SAS-70 Review of the Enterprise Services Center
Project No. 09F3003F000

Date: February 12, 2009

From: Rebecca C. Leng 
Assistant Inspector General for
Financial and Information Technology Audits

Reply to
Attn. of: JA-20

To: Acting 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 services 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 2009 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 this 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 in Oklahoma City. We plan to start the audit on February 12, 2009. 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.

#

cc: Acting Chief Information Officer, DOT
Chief Financial Officer, FAA
Chief Information Officer, FAA
Director, MMAC
Di Honey, AMB-1
Sue Foreman, AMB-1
Robert Maul, AMK-10
Martin Gertel, M-1
Anthony Williams, ABU-100