



Memorandum

Date: February 13, 2023

Subject: INFORMATION: Audit Announcement | SSAE-18 Review of the Enterprise Services Center | Project No. 23F3009F000
Department of Transportation

From: Dormayne "Dory" Dillard-Christian *M. Dillard-Christian*
Assistant Inspector General for Financial Audits

To: Assistant Secretary for Budget and Programs and CFO

As a Federal service provider, the Department of Transportation (DOT) offers a range of business services to its Operating Administrations and other Federal organizations through its Enterprise Services Center (ESC). The Office of Management and Budget requires Federal service providers to give client agencies annual reports from independent auditors that describe internal controls in accordance with the American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements No. 18 (SSAE-18). DOT and other client agencies' auditors will use the results of this review in their fiscal year 2023 financial statement audits.

We have contracted with KPMG, LLP, an independent public accounting firm, to conduct this review subject to our oversight. The objectives of the review will be to determine whether (1) management's description of ESC's system is fairly presented, (2) ESC's controls are suitably designed, and (3) ESC's controls are operating effectively throughout the period of October 1, 2022, through June 30, 2023. KPMG will do additional testing for the period July 1, 2023, through September 30, 2023, and issue a follow-up letter to our office. KPMG will conduct its work at Mike Monroney Aeronautical Center (MMAC) in Oklahoma City, OK.

KPMG will begin its work in the coming weeks. An entrance conference has been scheduled for February 16, 2023. If you have any questions or need additional information, please contact me or Ingrid Harris, Program Director.

cc: Deputy Assistant Secretary for Budget and Programs
Chief Information Officer, DOT
Assistant Administrator for Financial Services, Federal Aviation

Administration (FAA)
Director, MMAC, FAA
DOT Audit Liaison, M-1
FAA Audit Liaison, AAE-100
ESC SSAE-18 Audit Liaison, AMK-011