



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

Memorandum

Subject: **INFORMATION:** Audit
Announcement—SSAE-16 Review of
DOT's Enterprise Services Center
Department of Transportation
Project Number: 16F3003F000

Date: March 2, 2016

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

Reply to
Attn. of: JA-20

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

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 (OMB) requires Federal service providers to give client agencies annual independent auditors' reports describing associated internal controls in accordance with the American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements No.16 (SSAE-16). DOT and client agencies' auditors will use the results of this review in their fiscal year 2016 financial statement audits.

The Office of Inspector General (OIG) has contracted with KPMG, LLC, 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, 2015 through June 30, 2016. KPMG will do additional testing and issue a follow-up letter to our office for the period July 1, 2016 through September 30, 2016.

KPMG will begin its review this month, and is conducting it at the Mike Monroney Aeronautical Center (MMAC) in Oklahoma City. If you have any questions, please call me at (202) 366-1407.

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cc: 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