



---

## Memorandum

Date: February 13, 2020

Subject: INFORMATION: Audit Announcement | SSAE-18 Review of the Enterprise Services Center | Project No. 20F3007F000  
Department of Transportation

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

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

---

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 2020 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 descriptions of ESC's systems are fairly presented, (2) ESC's controls are suitably designed, and (3) ESC's controls are operating effectively throughout the period of October 1, 2019 through June 30, 2020. KPMG will do additional testing and issue a follow-up letter to our office for the period July 1, 2020 through September 30, 2020. The work will be done at the Mike Monroney Aeronautical Center (MMAC) in Oklahoma City, Oklahoma.

The entrance conference for this audit is scheduled for Monday, February 24, 2020, in the DOT Conference Center. If you have any questions, please call me at (202) 366-1407, or Abdil Salah, Program Director, at (202) 366-8543.

cc: Deputy Assistant Secretary for Budget and Programs  
Chief Information Officer, DOT

Assistant Administrator for Financial Services, Federal Aviation  
Administration (FAA)  
Assistant Administrator for Information Services, FAA  
Director, MMAC, FAA  
DOT Audit Liaison, M-1  
FAA Audit Liaison, AAE-100  
ESC SSAE-18 Audit Liaison, AMK-011