



Memorandum

Date: February 10, 2021

Subject: INFORMATION: Audit Announcement | SSAE-18 Review of the Enterprise Services Center | Project No. 21F3008F000
Department of Transportation

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

To: Victoria Wassmer, Deputy Assistant Secretary for Finance and Budget

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 2021 financial statement audits.

We have contracted with KPMG, LLC, 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, 2020 through June 30, 2021. KPMG will do additional testing for the period July 1, 2021 through September 30, 2021, and issue a follow-up letter to our office. The work will be done at the Mike Monroney Aeronautical Center (MMAC) in Oklahoma City, OK.

KPMG will begin its work in the coming weeks and will reach out to the Department to schedule an entrance conference. If you have any questions or need additional information, please contact me at (202) 329-0694.

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