



**U.S. Department of  
Transportation**

Office of the Secretary  
of Transportation

Office of Inspector General  
Washington, DC 20590

April 22, 2014

John E. Potter  
President and Chief Executive Officer  
Metropolitan Washington Airports  
Authority  
1 Aviation Circle  
Washington, DC 20001-6000

Dear Mr. Potter:

The Office of Inspector General is initiating an audit of the Metropolitan Washington Airports Authority's (MWAA) Audit Quality Control System and a quality control review (QCR) of MWAA's independent audit of its 2013 and 2012 financial statements. MWAA manages Ronald Reagan Washington National Airport and Washington Dulles International Airport under the terms of a lease with the Department of Transportation. It also has responsibility for the Dulles Corridor Metrorail Project. We issued audit reports addressing weaknesses in MWAA's programs and financial controls in 2012 and 2014 based on a request from Representatives Frank R. Wolf and Tom Latham,<sup>1</sup> and recent legislation<sup>2</sup> indicated continued congressional interest in our audit coverage of MWAA.

Our objective for the audit of MWAA's Audit Quality Control System will be to determine whether MWAA has established and carried out an audit quality assurance and improvement program in accordance with applicable standards. The objective of the QCR will be to determine whether the independent audit of the financial statements was conducted in accordance with applicable standards. Based on the outcome of these audits, we will assess the need for and scope of any subsequent reviews of MWAA's programs and financial activities.

We plan to begin audit work later this month and will contact your audit liaisons to schedule an entrance conference. If you have any questions about the audit of

---

<sup>1</sup> *MWAA'S Weak Policies and Procedures Have Led To Questionable Procurement Practices, Mismanagement, and a Lack of Overall Accountability* (OIG Report Number AV-2013-006), Nov. 1, 2012.

*MWAA's Financial Management Controls Are Not Sufficient To Ensure Eligibility of Expenses on FTA's Dulles Rail Project Grant* (OIG Report Number ZA-2014-021), Jan. 16, 2014.

<sup>2</sup> Consolidated Appropriations Act, 2014, Public Law 113-76.

MWAA's Audit Quality Control System, please contact Mary Kay Langan-Feirson, Assistant Inspector General for Acquisition & Procurement Audits, at 202-366-5225. For questions concerning the QCR, please contact Louis C. King, Assistant Inspector General for Information Technology & Financial Management Audits, at (202) 366-1407.

Sincerely,



Joseph W. Comé  
Deputy Principal Assistant Inspector General for  
Audits and Evaluations

cc: Frank M. Conner III, MWAA, Chairman of the Board of Directors  
Lynn Deavers, OST-C-10 MWAA Federal Accountability Officer

#