



U.S. DEPARTMENT OF TRANSPORTATION
OFFICE OF INSPECTOR GENERAL

April 8, 2021

Mr. Robert L. Sumwalt,
Chairman
National Transportation Safety Board
490 L'Enfant Plaza, SW
Washington, DC 20594

Dear Mr. Sumwalt:

In accordance with the Accountability of Tax Dollars Act of 2002, we are initiating an audit of the National Transportation Safety Board's (NTSB) financial statements for fiscal years 2021 and 2020. The objective of this audit will be to express an opinion on whether NTSB's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States.

We have engaged an independent audit firm—Harper, Rains, Knight & Company, PA—to conduct this audit subject to OIG oversight. Harper, Rains, Knight & Company will conduct its work in accordance with generally accepted Government auditing standards and the Office of Management and Budget's (OMB) Bulletin 19-03, *Audit Requirements for Federal Financial Statements*. The work will be done at NTSB's Headquarters in Washington, DC, and at its service provider in Denver, CO. The audit report is due to OMB by November 15, 2021.

The audit will begin this month and we will contact your audit liaison to schedule an entrance conference. If you have any questions or need additional information, please contact me at (202) 329-0694.

Sincerely,

A handwritten signature in cursive script, appearing to read "L. King".

Louis C. King
Assistant Inspector General for Financial Audits

cc: Chief Financial Officer, National Transportation Safety Board