



U.S. DEPARTMENT OF TRANSPORTATION
OFFICE OF INSPECTOR GENERAL

February 27, 2020

Mr. Adil Gulamali
Chief Financial Officer
Surface Transportation Board
395 E Street, SW
Washington, DC 20423

Dear Mr. Gulamali:

In accordance with the Accountability of Tax Dollars Act of 2002, we are initiating an audit of the Surface Transportation Board's (STB) financial statements for fiscal years 2020 and 2019. The objective of this audit will be to express an opinion on whether STB'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—Leon Snead & Company, PC—to conduct this audit subject to OIG oversight. The firm 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 STB Headquarters in Washington, DC, and one of its service providers in Denver, CO. The audit report is due to OMB by November 15, 2020.

The audit will begin next 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) 366-1407, or George Banks, Program Director, at (202) 420-1116.

Sincerely,

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

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