



U. S. Department of Transportation  
**Office of Inspector General**

April 5, 2022

The Honorable Martin J. Oberman, Chairman  
Surface Transportation Board  
395 E Street, SW  
Washington, DC 20423

Dear Mr. Oberman:

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 2022 and 2021. 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 Allmond & Company, LLC, an independent public accounting firm, to conduct this audit subject to our oversight.

Allmond & Company will conduct its work in accordance with generally accepted Government auditing standards and the Office of Management and Budget's (OMB) Bulletin 21-04, *Audit Requirements for Federal Financial Statements*. The work will be done at STB Headquarters in Washington, DC, and its service providers in Denver, CO and Oklahoma City, OK, as necessary. The audit report is due to OMB by November 15, 2022.

Allmond & Company will begin its work immediately and will reach out to STB to schedule an entrance conference. If you have any questions or need additional information, please contact me at (202) 366-8543, or Ingrid Harris, Program Director, at (202) 450-7637.

Sincerely,

A handwritten signature in cursive script that reads "D. Dillard-Christian".

Dormayne "Dory" Dillard-Christian  
Assistant Inspector General for Financial Audits

cc: Chief Financial Officer, Surface Transportation Board