



# Memorandum

**U.S. Department of  
Transportation**

Office of the Secretary  
of Transportation

Office of Inspector General

Subject: INFORMATION: Audit Annoucement - Review of Cost  
Accounting Systems for DOT Operating Administrations  
Project Number: 02F3013F000

Date: March 25, 2002

From: John L. Meche

Deputy Assistant Inspector General for Financial,  
Information Technology, and Departmentwide Programs

Reply To Meche:x61496  
Attn Of:

To: See Distribution

The Office of Inspector General is initiating an audit of the cost accounting systems for all Operating Administrations of the Department of Transportation other than the Federal Aviation Administration (FAA). We are already auditing the FAA's cost accounting system as required by the Wendell H. Ford Aviation Investment and Reform Act for the 21<sup>st</sup> Century. The objective of the audit is to review Operating Administrations' plans and progress in developing and implementing cost accounting systems and determine if the systems are being developed in accordance with applicable Federal financial accounting standards and other laws and regulations.

We will contact your audit liaison to establish an entrance conference to discuss the audit. We plan to start the audit in April 2002. The Program Director for the project is Keith Cospers and the Project Manager is Joanne Wallis. For any additional information, please call Keith Cospers or me at (202) 366-1496.

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