

April 18, 2002

Mr. Steven Goldberg
Chief Financial Officer
National Transportation Safety Board
400 L'Enfant Plaza, East
Washington, DC 20594-2000

Dear Mr. Goldberg:

The Office of Inspector General has initiated an audit on Financial Management Practices and Internal Controls at the National Transportation Safety Board (NTSB). Our audit objective is to determine whether NTSB has made progress implementing and improving internal controls over its financial management practices, as recommended in recent oversight reports. These reports were the PricewaterhouseCoopers report, "Review of Internal Financial Controls and Assessment of Audit Readiness," dated January 12, 2001, and a General Accounting Office report, "Weak Internal Control Impaired Financial Accountability," dated September 28, 2001.

Much of our report will be based on our continuous review of NTSB financial management practices, which began in December 2001. We plan to complete our work in May 2002, and issue our report on the results.

Sincerely,



Alexis M. Stefani
Assistant Inspector General for Auditing