



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

FEB 10 2012

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER, DOD
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Reannouncement of the Audit of Controls Over Cash and Other Monetary Assets at
Overseas Army Finance Command Disbursing Operations (Project No. D2011-
D000FP-0260.000)

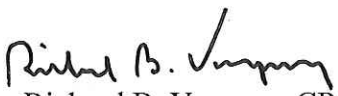
We are reannouncing the subject audit, announced August 15, 2011 (see Attachment) to inform you of changes to the scope of our review. The overall objective of the audit is to determine whether internal controls at the Army disbursing office on Soto Cano Air Force Base, Honduras, were effectively designed and operating adequately to safeguard, account for, document, and report Cash and Other Monetary Assets. In addition, we will evaluate whether the Army Finance Command effectively implemented technical oversight and provided assistance to the Army disbursing office in Honduras. We will fully consider suggestions from management on additional or revised objectives.

We will perform the audit at Defense Finance and Accounting Service, Indianapolis, and Soto Cano Air Force Base, Honduras. We may identify additional locations to visit during the audit.

You can obtain information about the Department of Defense Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense," April 13, 2006, change 1, September 25, 2006; DoD Instruction 7600.02, "Audit Policies," April 27, 2007; and DoD Instruction 7050.3, "Access to Records and Information by the Inspector General, Department of Defense," April 24, 2000. Our Web site address is www.dodig.mil.

If you have any questions, please contact [REDACTED] at [REDACTED]

[REDACTED] or [REDACTED] at [REDACTED]


Richard B. Vasquez, CPA
Acting Assistant Inspector General
Financial Management and Reporting

Attachment:
As stated



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DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

AUG 15 2011

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER, DOD
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Audit of Controls Over Cash and Other Monetary Assets at Overseas Army Finance
Command Disbursing Operations (Project No. D2011-D000FP-0260.000)

We plan to begin the subject audit in August 2011. The overall objective of the audit is to determine whether internal controls at selected Army disbursing sites outside the continental United States were effectively designed and operating adequately to safeguard, account for, document, and report Cash and Other Monetary Assets held at those sites. In addition, we will evaluate whether the Army Finance Command effectively implemented technical oversight and provided assistance to Army disbursing sites that did not have oversight by an Army Financial Management Center. We will fully consider suggestions from management on additional or revised objectives.

We will perform the audit at Defense Finance and Accounting Service, Indianapolis, and selected Army disbursing sites outside the continental United States. We may identify additional locations to visit during the audit.

Please provide us with a point of contact for the audit in writing. The point of contact should be a Government employee, a GS-15 or pay band equivalent or the military equivalent. Send the contact's name, title, grade/pay band, phone number, and e-mail address by mail, by fax [REDACTED] or by e-mail to [REDACTED]

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If you have any questions, please contact [REDACTED] at [REDACTED]

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Patricia A. Marsh

Patricia A. Marsh, CPA
Assistant Inspector General
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