



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

MAR 21 2011

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,
TECHNOLOGY, AND LOGISTICS
UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER
COMMANDER, U.S. EUROPEAN COMMAND
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE
NAVAL INSPECTOR GENERAL
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Audit of Accounting for Residual Value From the Sale of U.S. Facilities in Europe
(Project No. D2011-D000FR-0189.000)

We plan to begin the subject audit in March 2011. The overall objective is to determine whether DoD personnel properly accounted for residual value transactions for facilities returned to host nations. Specifically, we will determine whether DoD personnel properly submitted residual value claims for returned facilities, obtained monetary or non-monetary consideration, and properly accounted for the use of residual value amounts. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at the Offices of the Under Secretary of Defense (Comptroller)/Chief Financial Officer and the Deputy Under Secretary of Defense (Installations and Environment) in Arlington, Virginia, and at the Headquarters U.S. European Command in Stuttgart, Germany. We may identify additional locations during the audit.

Please provide us with a point of contact for the review 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]

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]



For

Amy J. Frontz, CPA
Assistant Inspector General
DoD Payments and Accounting Operations