



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

AUG 27 2012

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
NAVAL INSPECTOR GENERAL

SUBJECT: Reannouncement of the Audit of the United States Marine Corps General Fund Statement of Budgetary Resources for the Fiscal Years Ending September 30, 2012 and 2011 as the Audit of the Schedule of Current Year Budgetary Activity for FY 2012 (Project No. D2012-D000DE-0151.000)

We are reannouncing the subject audit, announced May 14, 2012 (see Attachment), to inform you of changes in our scope because of management's representation that the United States Marine Corps (USMC) General Fund Schedule of Current Year Budgetary Activity for FY 2012 (the Schedule) is ready for audit. Originally we planned a full scope audit of the FY 2012 USMC General Fund Statement of Budgetary Resources. Our revised scope is an audit of the Schedule. Although our scope has changed, our audit objective continues to be whether the financial information reported on the Schedule is presented fairly, in all material respects, and in conformity with generally accepted accounting principles in the United States of America. In addition, we will review internal controls over the reliability of the financial reporting and compliance with laws and regulations that relate to the Schedule.

We will perform this audit at the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Defense Finance and Accounting Service; Assistant Commandant for Programs and Resources (Fiscal); USMC Headquarters; and various other USMC locations. We may identify additional locations 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 20, 2012; 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](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

Lorin T. Venable, CPA  
Acting Assistant Inspector General  
DoD Payments and Accounting Operations

Attachment:  
As stated