



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

DEC 03 2012

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER, DOD
COMMANDING GENERAL, U.S. CENTRAL COMMAND
COMMANDING GENERAL, COMBINED SECURITY
TRANSITION COMMAND-AFGHANISTAN
COMMANDING GENERAL, U.S. ARMY CORPS OF ENGINEERS
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE
DIRECTOR, DEFENSE SECURITY COOPERATION AGENCY

SUBJECT: Examination of Department of Defense Execution of North Atlantic Treaty Organization Contributing Countries Donations to Afghanistan National Army Trust Fund for Approved Sustainment Projects as of September 30, 2012 (Project No. D2013-D000FL-0056.000)

We plan to begin the subject examination engagement in December 2012. This examination was requested by the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD [USD(C)/CFO]. The USD(C)/CFO plans to assert that the following schedules are fairly presented in all material respects:

- Schedule of Contributing Country Donations to Afghanistan National Army Trust Fund Approved Sustainment Projects as of September 30, 2012
- Schedule of Financial Status of Contributing Country Donations to Afghanistan National Army Trust Fund Transferred to the United States of America for Approved Sustainment Projects as of September 30, 2012

The USD(C)/CFO is responsible for the aforementioned schedules. Our objective is to determine whether USD(C)/CFO fairly presented receipts and expenditures of funds contributed to the Afghanistan National Army Trust Fund and transferred to DoD for execution under the terms of the Memorandum of Understanding Among the United States of America and North Atlantic Treaty Organization and Supreme Headquarters Allied Powers–Europe Regarding Management and Administration of Trust Fund Donations for Support and Sustainment of the Afghanistan National Army (ANA). In addition, we will review internal controls over financial reporting and compliance with laws and regulations as it relates to our engagement objective. Our responsibility is to express an opinion based on our examination.

We will perform the engagement at the offices of the Under Secretary of Defense (Comptroller)/Chief Financial Officer; Combined Security Transition Command–Afghanistan; Defense Finance and Accounting Service-Indianapolis; Defense Security Cooperation Agency; and North Atlantic Treaty Organization. We may identify other Government organizations to visit during the engagement.

Please provide us with a point of contact for the examination within **10 days** of the date of this memorandum. 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 to audfmr@dodig.mil.

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 (IG DoD)," 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 website is www.dodig.mil.

If you have any questions, please contact [REDACTED]



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