



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

September 9, 2015

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL  
MANAGEMENT AND COMPTROLLER)  
COMMANDANT OF THE MARINE CORPS  
DIRECTOR, DEFENSE FINANCE ACCOUNTING SERVICE  
NAVAL INSPECTOR GENERAL

SUBJECT: Contract Oversight for the Audit of the FY 2015 United States Marine Corps  
Schedule of Budgetary Activity (Project No. D2015-D000FT-0258.000)

We plan to begin the subject oversight immediately. The Secretary of the Navy requested this audit. We contracted with the independent public accounting firm of CliftonLarsonAllen to audit the FY 2015 United States Marine Corps (USMC) Schedule of Budgetary Activity (the Schedule). The objective of the firm's audit is to determine whether the Schedule and related note disclosures were fairly presented in all material respects and in conformity with accounting principles generally accepted in the United States of America. We will review the documentation for any classified samples and provide the results of our review to CliftonLarsonAllen to use in developing its overall audit conclusions.

We will rely on the Government Accountability Office/President's Council on Integrity and Efficiency, "Financial Audit Manual," Section 650, "Using the Work of Others," to design and perform oversight procedures to review CliftonLarsonAllen's audit work and, if applicable, disclose instances in which CliftonLarsonAllen did not comply, in all material respects, with generally accepted government auditing standards. Our oversight will not enable us to express an opinion on the USMC Schedule; internal controls; whether the financial management systems substantially complied with the Federal Financial Management Improvement Act of 1996; or conclusions of compliance with laws and regulations. CliftonLarsonAllen will express an opinion on the Schedule.

We will perform our oversight responsibilities at Headquarters, USMC, other USMC locations, and the Defense Finance and Accounting Service. We may identify additional locations during our oversight.

Please provide us with a point of contact within **10 days** of the date of this memorandum. The point of contact should be a Government employee—a GS-15, 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](mailto: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," October 16, 2014; and DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013. Our website is [www.dodig.mil](http://www.dodig.mil).

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



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