



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

February 22, 2016

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
COMPTROLLERS/CHIEF FINANCIAL OFFICERS OF THE  
DEFENSE AGENCIES  
COMPTROLLERS/CHIEF FINANCIAL OFFICERS OF THE DOD  
FIELD ACTIVITIES

SUBJECT: Attestation of the Existence, Completeness, and Rights of General Property, Plant,  
and Equipment at Selected Other Defense Organizations  
(Project No. D2016-D000FP-0093.000)

We plan to begin the subject examination engagement in February 2016. Our objective is to determine whether the existence, completeness, and rights of the general property, plant, and equipment reported by Other Defense Organizations, as of September 30, 2015, are ready for audit in accordance with Financial Improvement and Audit Readiness Guidance. In addition, we will review the internal controls related to accountability and compliance with laws and regulations as it relates to our objective. We will consider suggestions from management on additional or revised objectives.

We will perform the examination at selected Other Defense Organizations. We may identify additional locations during the attestation 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, 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]

A handwritten signature in cursive script that reads "Lorin T. Venable".

Lorin T. Venable, CPA  
Assistant Inspector General  
Financial Management and Reporting