



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

October 13, 2015

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/ CHIEF
FINANCIAL OFFICER, DOD
COMMANDER, UNITED STATES CENTRAL COMMAND
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Audit of Reliability of Financial and Operational Data Reported for Operation Inherent
Resolve (Project No. D2016-D000JB-0029.000)

We plan to begin the subject audit in October 2015. Our objective is to determine whether the Air Force has adequate accountability of DoD funds supporting Operation Inherent Resolve by determining the accuracy of obligations and disbursements, as reported in the Cost of War. In addition, we will determine the relevance of the Cost of War as it is used to satisfy legal requirements to report financial information for contingency operations. Pursuant to Section 8L of the Inspector General Act of 1978, as amended, the DoD Inspector General was designated on December 17, 2014, as the lead inspector general for the overseas contingency operation known as Operation Inherent Resolve. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at the Offices of the Assistant Secretaries of Defense (Comptroller)/Chief Financial Officer, DoD and the Air Force (Financial Management & Comptroller), selected Air Force major commands and unit-level locations, and Defense Finance and Accounting Service locations. We may identify additional locations during the audit.

Please provide us with a point of contact for the audit 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.

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.

If you have any questions, please contact [REDACTED]

Lorin T. Venable

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