



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

March 13, 2017

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Agreed-Upon Procedures for Reviewing the FY 2017 Civilian Payroll Withholding Data and Enrollment Information (Project No. D2017-D000FP-0099.000)

We plan to begin the subject audit in March 2017. The Office of Management and Budget Bulletin No. 15-02, "Audit Requirements for Federal Financial Statements," August 4, 2015, requires that we perform certain agreed-upon procedures on DoD payroll and personnel files. Our objective is to assist the Office of Personnel Management in assessing whether health, life insurance, and retirement benefits withholdings, contributions, and enrollment information submitted by the Defense Finance and Accounting Service for FY 2017 were reasonable and accurate. In addition, we will assist in identifying and correcting errors related to the processing and distribution of Combined Federal Campaign payroll deductions. The Defense Finance and Accounting Service currently processes payroll for the DoD, Department of Energy, Department of Health and Human Services, and Department of Veterans Affairs. In addition to our review of DoD personnel files, we plan to review the Veterans Affairs personnel files for this year's engagement. Auditors from the Inspector General offices for the Department of Energy and Department of Health and Human Services will review the personnel files for their respective agencies. We will consider suggestions from management on additional or revised objectives.

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](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, as amended; DoD Instruction 7600.02, "Audit Policies," October 16, 2014, as amended; 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]

*Lorin T. Venable*

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