



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

April 4, 2017

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DoD
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE
NAVAL INSPECTOR GENERAL

SUBJECT: Audit Followup on the Department of the Navy's Triannual Review and New Triannual Review Requirements for Commitments, Unliquidated Obligations, Accounts Payable, Accounts Receivable, and Unfilled Customer Orders (Project No. D2017-D000FS-0123.000)

We plan to begin the subject audit in April 2017. Our objective is to determine whether the Department of the Navy has effectively implemented the corrective actions for open recommendations in DODIG Report No. DODIG-2015-127, "Triannual Review Processes Need Improvement at Three Naval Budget Submitting Offices," May 18, 2015 and DODIG-2015-072, "Improvements Needed for Navy's Triannual Review," January 22, 2015. We will also determine whether the Department of the Navy triannual review is effective and performed in accordance with DoD Financial Management Regulations. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at several Department of the Navy locations to be determined during the planning phase. 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 audclev@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.

If you have any questions, please contact [REDACTED]

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

Lorin T. Venable
Assistant Inspector General
Financial Management and Reporting