



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

November 9, 2017

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DOD
DIRECTOR, DEFENSE INFORMATION SYSTEMS AGENCY
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Contract Oversight for the Audit of the Defense Information Systems Agency
Working Capital Fund Financial Statements for FY 2018
(Project No. D2018-D000FL-0056.000)

Our planned oversight will begin immediately. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, requested an audit of the Defense Information Systems Agency Working Capital Fund Financial Statements for FY 2018. We contracted with the independent public accounting firm of Kearney & Company, P.C (Kearney & Company) to perform the audit. The objective of the audit is to determine whether the Defense Information Systems Agency's Working Capital Fund Financial Statements 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 rely on the Government Accountability Office/President's Council on Integrity and Efficiency, Financial Audit Manual (GAO/PCIE FAM), section 650, "Using the Work of Others," to design and perform oversight procedures to review Kearney & Company's audit work and, if applicable, disclose instances in which Kearney & Company did not comply, in all material respects, with generally accepted government auditing standards. Our review will not enable us to express an opinion on the Defense Information Systems Agency's Working Capital Fund Financial Statements, on internal controls, on whether the financial management systems substantially complied with the Federal Financial Management Improvement Act of 1996, or on conclusions of compliance with laws and regulations. We will provide oversight and review Kearney & Company's audit work, but Kearney & Company will be responsible for expressing the opinion.

Please provide us with a point of contact for the audit within **5 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, 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]

Lorin T. Venable

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