



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

January 23, 2018

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DoD
NAVAL INSPECTOR GENERAL
AUDITOR GENERAL, DEPARTMENT OF THE ARMY
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Audit of the Department of Defense Civilian Pay Budgeting Process
(Project No. D2018-D000AG-0089.000)

We plan to begin the subject audit in January 2018. This audit is in response to a request in the Division C-Explanatory Statement accompanying Public Law 114-113, "Consolidated Appropriations Act for FY 2016." Our objective is to determine whether the Military Services' civilian pay budget processes are effective. Specifically, we will determine whether the management and oversight of the Military Services' Civilian Pay Budget Processes ensure that the Services capture the true cost of their civilian workforce. This audit is the last in a series on the civilian pay budget process in the Military Services. We will consider suggestions from management on additional or revised objectives.

We will perform the audit in Arlington, Virginia, at the offices of the Under Secretary of Defense (Comptroller)/Chief Financial Officer; the Assistant Secretary of the Army (Financial Management and Comptroller); Assistant Secretary of the Navy (Financial Management and Comptroller); Assistant Secretary of the Air Force (Financial Management and Comptroller); and Assistant Deputy Commandant, Programs and Resources. We may identify additional locations during the audit.

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 audasm@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]
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Theresa S. Hull

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Acquisition, Contracting, and Sustainment