



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

February 1, 2018

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER, DOD
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING
SERVICE
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Contract Oversight of the Statement on Standards for Attestation Engagements
No. 18 (SSAE 18) Examination of the General Fund Enterprise Business
System as of June 30, 2018 (Project No. D2018-D000FI-0100.000)

Our planned oversight will begin immediately. The Assistant Secretary of the Army (Financial Management and Comptroller) requested an SSAE 18 examination of the General Fund Enterprise Business System as of June 30, 2018, and we contracted with the independent public accounting firm of KPMG, LLP, to complete that examination. The objective of the examination is to issue an opinion on the Army's description of the General Fund Enterprise Business System and the suitability of the design of controls to achieve the related control objectives.

We will rely on the Government Accountability Office/President's Council on Integrity and Efficiency, "Financial Audit Manual," Section 650, "Using the Work of Others," to design and perform oversight procedures to review KPMG's work and, if applicable, disclose instances in which KPMG did not comply, in all material respects, with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. Our review will not enable us to express an opinion on the controls of the General Fund Enterprise Business System or the suitability of the design of controls as of June 30, 2018. We will provide oversight and review KPMG's work, but KPMG will be responsible for expressing those opinions.

Please provide us with a point of contact 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]

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