



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

March 9, 2018

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

SUBJECT: Audit of the Foreign Military Sales Trust Fund
(Project No. D2018-D000FP-0115.000)

We plan to begin the subject audit in March 2018. Our objective is to determine whether the Defense Security Cooperation Agency (DSCA) and the Defense Finance and Accounting Service (DFAS) implemented effective controls over financial reporting for the Foreign Military Sales (FMS) Trust Fund. In addition, we will determine if DSCA and DFAS performed effective reconciliations of the FMS Trust Fund account balances as of September 30, 2017. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at DSCA located in Arlington, Virginia, and DFAS located in Indianapolis, Indiana. We may identify additional locations during the audit.

Please provide us with a point of contact for the audit within **3 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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