



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

January 7, 2019

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DOD
COMMANDER, U.S. SPECIAL OPERATIONS COMMAND
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Oversight of the Audit of the FY 2019 U.S. Special Operations Command General
Fund Financial Statements (Project No. D2019-D000FP-0089.000)

We plan to begin the subject oversight immediately. We contracted with the independent public accounting firm of Grant Thornton to audit the U.S. Special Operations Command General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018. Grant Thornton's objective is to determine whether the FY 2019 U.S. Special Operations Command General Fund financial statements and related notes are presented fairly and in conformity with accounting principles generally accepted in the United States. The U.S. Special Operations Command, although not subject to formal financial statement reporting requirements, must submit financial statements to support the preparation of the DoD Agency-Wide financial statements. Our objective is to provide contract oversight of Grant Thornton's audit of the U.S. Special Operations Command General Fund Financial Statements for fiscal years ending September 30, 2019, and September 30, 2018, to determine if Grant Thornton complied with applicable auditing standards. We will execute the contractor's audit procedures associated with reviews of transactions and facilities that are Special Access Program, TOP SECRET, and TOP SECRET/Sensitive Compartmented Information and provide an unclassified version of the results of our review to Grant Thornton to use in developing its overall audit conclusions.

We will rely on the Government Accountability Office/President's Council on Integrity and Efficiency, "Financial Auditing Manual," Section 670, "IG Oversight of Audits performed by Contracted Independent Public Accounting (IPA) Firms," to design and perform oversight procedures to review Grant Thornton's audit work and, if applicable, disclose instances in which Grant Thornton did not comply, in all material respects, with generally accepted government auditing standards. We will provide oversight and review Grant Thornton's audit work, but Grant Thornton will be responsible for expressing the opinion on the financial statements. Our review will not enable us to express an opinion on the U.S. Special Operations Command General Fund financial statements, conclusions about the effectiveness of internal control, conclusions on whether the financial management systems substantially complied with the Federal Financial Management Improvement Act of 1996, or on conclusions of the U.S. Special Operations Command's compliance with laws and regulations.

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]

[REDACTED] or [REDACTED]
[REDACTED]



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