



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

October 31, 2019

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 for the Period October 1, 2019, Through June 30, 2020
(Project No. D2020-D000FI-0029.000)

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 (GFEBs) administration and operational support services for the period October 1, 2019, through June 30, 2020. We contracted with the independent public accounting firm of KPMG, LLP, to perform that examination. The objective of KPMG's attestation examination is to issue an opinion on the Army's description of the system supporting the GFEBs administration and support services and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. The objective of this oversight project is to provide contract oversight of KPMG's attestation examination and determine whether KPMG complied with the contract and applicable attestation and generally accepted government auditing standards.

We will rely on the Government Accountability Office/Council of the Inspectors General on Integrity and Efficiency, "Financial Audit Manual," Section 670, "IG Oversight of Audits Performed by Contracted Independent Public Accounting (IPA) Firms," 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 description of the system supporting the delivery of GFEBs administration and support services or the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. 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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