



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

May 27, 2020

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Audit of DoD Implementation of Section 3610 Authorized by the Coronavirus Aid, Relief, and Economic Security Act. (Project No. D2020-D000AH-0137.000)

We plan to begin this audit in May 2020. The objective of this audit is to assess DoD's implementation of section 3610 as authorized by the Coronavirus Aid, Relief, and Economic Security Act, including whether contracting officers properly authorized and reimbursed contractor costs. We may revise the objective as the audit proceeds, and will also consider suggestions from management for additional or revised objectives.

We will perform the audit at the Departments of the Navy, Army, and Air Force; National Guard Bureau; and select Combatant Commands and Defense Agencies. 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 [audacs@dodig.mil](mailto:audacs@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](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

or [REDACTED]  
[REDACTED]

Theresa S. Hull  
Assistant Inspector General for Audit  
Acquisition, Contracting, and Sustainment

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