



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

October 26, 2021

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER  
UNDER SECRETARY OF DEFENSE FOR PERSONNEL AND  
READINESS  
DIRECTOR, DEFENSE ADVANCED RESEARCH PROJECTS  
AGENCY  
DIRECTOR, WASHINGTON HEADQUARTERS SERVICE  
AUDITOR GENERAL, DEPARTMENT OF THE NAVY  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY  
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Audit of DoD Grants and Cooperative Agreements With Coronavirus Aid, Relief,  
and Economic Security Act Obligations (Project No. D2022-D000AT-0029.000)

We plan to begin the subject audit in October 2022. The objective of this audit is to determine whether the DoD obligated Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to grants and cooperative agreements for appropriate expenses incurred in preventing, preparing for, or responding to coronavirus disease—2019. We may revise the objective as the audit proceeds, and we will also consider suggestions from management for additional or revised objectives.

We will perform the audit at the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Office of the Under Secretary of Defense for Personnel and Readiness, the Department of the Army, the Department of the Navy, the Department of the Air Force, the Defense Advanced Research Projects Agency, and the Washington Headquarters Service that applied CARES Act funding to grants and cooperative agreements. 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 [audclev@dodig.mil](mailto:audclev@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]



Timothy M. Wimette  
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Acquisition, Contracting, and Sustainment