DEFENSE INTELLIGENCE AGENCY

official memo

[redacted]-21-2007/OIG

DATE: December 10, 2021

TO: Distribution List

FROM: Office of the Inspector General

SUBJECT: Audit of DIA's FY 2022 Financial Statement, Project No. 2022-1004

REFS: a. Public Law 101-576, "Chief Financial Officers Act of 1990," November 15, 1990, as amended by Public Law 103-356, "Government Management Reform Act of 1994," October 13, 1994, [redacted]

b. Public Law 111-259, "Intelligence Authorization Act for Fiscal Year 2010," October 7, 2010, [redacted]

c. Public Law 113-126, "Intelligence Authorization Act for Fiscal Year 2014," July 7, 2014, [redacted]

1. In accordance with References (a), (b), and (c) and the Office of the Inspector General's FY 2022 Annual Plan, we will audit the Agency's FY 2022 financial statements.

2. The objective of this audit is to evaluate the reliability of data supporting the financial statements, determine the reasonableness of the statements produced, and examine disclosures in accordance with applicable guidance. We will also review the reliability of financial systems, effectiveness of internal controls, and compliance with laws and regulations.

3. Under our direction, the independent public accounting firm, Ernst & Young, LLP, will conduct the audit and express an independent opinion. We will hold an entrance conference with key personnel in the coming weeks. We plan to perform the audit within the National Capital Region and may identify other locations and offices as needed.

4. My point of contact (POC) for this audit is the financial statement audit branch manager. Please provide a directorate POC by December 27, 2021. The directorate POC must be a Government employee at the GG-15 or O-6 level.

5. [redacted]

Kristi M. Waschull
Inspector General

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