



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

September 21, 2022

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)
PROGRAM EXECUTIVE OFFICER OF THE F-35 JOINT
PROGRAM OFFICE

SUBJECT: Audit of the Joint Program Office's Reporting of Joint Strike Fighter Assets in the Defense Property Accountability System (Project No. D2022-D000FV-0071.002)

We plan to begin the subject audit in September 2022. The objective of this audit is to perform test procedures of the reporting of Joint Strike Fighter (JSF) F-35 assets in the Defense Property Accountability System and determine the progress made by the JSF Joint Program Office to remediate material weaknesses and conditions identified by the DoD Agency Wide Financial Statement audit. We will perform test procedures as part of the DoD Agency-Wide Financial Statements audit. We will use the results of these procedures to inform DoD leadership and Congress of conditions effecting the use, accounting, and reporting of JSF assets. We will also use the results to report on the progress made by DoD to transfer the management, planning, and execution of sustainment activities to the Secretary of the Air Force and the Secretary of the Navy in accordance with the National Defense Authorization Act for FY 2022.

We may revise the objective as the audit proceeds, and we will consider suggestions from management for additional or revised objectives. We will perform the audit at the Office of the Under Secretary of Defense (Comptroller) and the JSF Joint Program Office in Washington, D.C. 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 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]

Lorin T. Venable

Lorin T. Venable, CPA
Assistant Inspector General for Audit
Financial Management and Reporting