



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

December 6, 2023

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION AND  
SUSTAINMENT  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Audit of the Army's Management of Undefinitized Contract Actions Awarded to  
Provide Ukraine Assistance (Project No. D2024-D000AX-0037.000)

The purpose of this memorandum is to notify you that we plan to begin the subject audit in December 2023. The objective of this audit is to determine whether Army contracting officials properly managed undefinitized contract actions awarded to assist Ukraine by obligating funds and definitizing actions within the required limits and adjusting profit for costs incurred, or properly waiving the requirements in accordance with Federal and DoD policies. We may revise the objective as the audit proceeds, and we will also consider suggestions from management for additional or revised objectives. We plan to perform this audit in accordance with the Government Accountability Office's generally accepted government auditing standards.

We will perform the audit at Army Contracting Command Redstone Arsenal and Army Contracting Command Aberdeen Proving Ground. We may identify additional locations during the audit.

We request that you designate a staff member to serve as our point of contact for this audit within **5 days** of this memorandum. The point of contact should be a Government employee—a GS-15, pay band equivalent, or military equivalent—and knowledgeable of undefinitized contract actions related to the objective. Send the contact's name, title, grade/pay band, phone number, and email address to [audcolu@dodig.mil](mailto:audcolu@dodig.mil).

The Inspector General Act of 1978, 5 U.S.C. §§ 401-424, as amended, authorizes us to have access to personnel and materials as we determine necessary to perform our oversight in a timely manner. You can obtain information about the DoD Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense (IG DoD)," April 20, 2012, 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, as amended. Our website is [www.dodig.mil](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

or [REDACTED]

FOR THE INSPECTOR GENERAL:

Carmen J. Malone  
Assistant Inspector General for Audit Acquisition,  
Contracting, and Sustainment