



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

January 5, 2023

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DOD
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Oversight of the FY 2023 Department of the Air Force Statements on Standards for Attestation Engagement No. 18, System and Organization Controls Examination of the Defense Enterprise Accounting and Management System (Project No. D2023-D000FT-0060.000)

Our planned oversight will begin immediately. The Department of the Air Force requested a Statements on Standards for Attestation Engagements No. 18 (SSAE 18) examination of the Defense Enterprise Accounting and Management System (DEAMS) as of June 30, 2023. We contracted with the independent public accounting firm of Ernst & Young LLP (EY) to perform the SSAE 18 examination of DEAMS. The objective of EY's attestation examination is to issue an opinion on the Department of the Air Force's description of DEAMS and the suitability of the design of controls to achieve the related control objectives as of June 30, 2023. The objective of our oversight project is to provide contract oversight of EY's attestation examination and determine whether EY complied with applicable attestation and generally accepted government auditing standards.

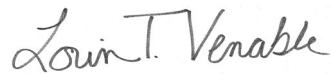
We will rely on the Government Accountability Office/Council of the Inspectors General on Integrity and Efficiency, "Financial Audit Manual," Volume 2, June 2022, Section 670, "IG Oversight of Audits Performed by Contracted Independent Public Accounting (IPA) Firms," to design and perform oversight procedures to review EY's work and, if applicable, disclose instances in which EY did not comply, in all material respects, with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. Our review will not enable us to express an opinion on the description of DEAMS, or the suitability of the design of the controls to achieve the related control objectives stated in the description. We will provide oversight and review EY's work, but EY will be responsible for expressing those opinions.

Please provide us with a point of contact for this oversight project within **5 days** of this memorandum. The point of contact should be a Government employee—a GS-15, pay band equivalent, or 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 DoD 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, as amended. Our website is www.dodig.mil.

If you have any questions, please contact [REDACTED]

or [REDACTED]



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