



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

January 20, 2023

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Review of the DoD's Use of Statement on Standards for Attestation Engagements Number 18 (SSAE-18) (Project No. D2023-D000FI-0040.000)

We plan to begin the subject audit in January 2023. The objective of this review is to determine whether the DoD is effectively planning for and using SSAE-18 engagements to improve financial statement audit readiness and efficiency. We will assess DoD management's planning for and use of SSAE-18 Attestation Engagement, System and Organization Controls 1 (SOC 1) reports over service providers. We will also assess the DoD user entities' implementation of complementary user entity controls (CUECs) by organizations relying on the SSAE-18 reports. We may revise the objective as the review proceeds, and we will also consider suggestions from management for additional or revised objectives.

We will perform the review at the Office of the Under Secretary of Defense Comptroller/CFO, DoD. We may identify additional locations during the review.

Please provide us with a point of contact for the 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. 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]
[REDACTED]

Lorin T. Venable

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Distribution:

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