



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

February 22, 2023

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
CHIEF INFORMATION OFFICER OF THE DEPARTMENT OF  
DEFENSE  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY  
AUDITOR GENERAL, DEPARTMENT OF THE NAVY  
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Audit of the DoD Plans to Address Long-Standing Issues with Outdated  
Financial Management Systems (Project No. D2023-D000FV-0087.000)

We plan to begin the subject audit in February 2023. The objective of this audit is to determine the completeness and accuracy of the DoD list of systems that are relevant to internal controls over financial reporting and assess the DoD's plans to replace non-compliant financial management systems with systems that meet the requirements of the Federal Financial Management Improvement Act of 1996. We may revise the objective as the audit proceeds, and we will also consider suggestions from management for additional or revised objectives.

We will perform the audit at the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD. We may identify additional locations during the audit.

Please provide us with a 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. Send the contact's name, title, grade/pay band, phone number, and e-mail address to [audfmr@dodig.mil](mailto: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](http://www.dodig.mil).

If you have any questions, please contact [REDACTED] or [REDACTED]

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