



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

January 6, 2023

MEMORANDUM FOR SECRETARY OF DEFENSE
UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER, DOD
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Audit of the DoD Agency-Wide Financial Statements as of and for the
FY Ending September 30, 2023, and September 30, 2022
(Project No. D2023-D000FV-0054.000)

We plan to begin the subject audit in January 2023. The Chief Financial Officers Act of 1990, as amended, requires the DoD Inspector General to audit the DoD Agency-Wide Consolidated Balance Sheet, Consolidated Statement of Net Cost, Consolidated Statement of Changes in Net Position, Combined Statement of Budgetary Resources, and related notes (Financial Statements) as of and for the fiscal years ending September 30, 2023, and September 30, 2022. The objective of our audit is to determine whether the DoD Agency-Wide Financial Statements as of and for the fiscal years ending September 30, 2023, and September 30, 2022, taken as a whole, are presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. We will also determine whether these principles are consistently applied.

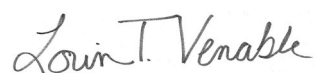
We will conduct this audit in accordance with the generally accepted government auditing standards; standards applicable to financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States; Government Accountability Office/Council of the Inspectors General on Integrity and Efficiency, "Financial Audit Manual;" and the Office of Management and Budget Bulletin No. 22-01, "Audit Requirements for Federal Financial Statements," August 26, 2022, or subsequent issuances. As required by the standards, we will review the Required Supplementary Information that includes the Management's Discussion and Analysis and Other Information presented in the DoD Agency Financial Report. In addition, we will review internal controls related to the reliability of financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements that apply to these financial statements. However, our objective is not to express an opinion on these controls.

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]

[REDACTED] or [REDACTED]



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