



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

January 04, 2023

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER
DOD COMMANDER, U.S. EUROPEAN COMMAND
AUDITOR GENERAL, DEPARTMENT OF THE ARMY
AUDITOR GENERAL, DEPARTMENT OF THE NAVY
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Audit of the DoD's Execution of Funds to Assist Ukraine (Project No. D2023-D000FL-0046.000)

We plan to begin the subject audit in January 2023. The objective of this audit is to determine whether the DoD used the Ukraine assistance funds in accordance with Federal laws and DoD policies. The President signed the Ukraine Supplemental Appropriations Acts with the purpose of responding to the situation in Ukraine. This audit will determine whether the appropriated funds meet that purpose. We may revise the objective as the audit proceeds, and will consider suggestions from management for additional or revised objectives.

We will contact senior officials and managers at the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, and other DoD Components as identified. We plan to conduct walkthroughs with financial management and reporting personnel to discuss the processes and controls for ensuring the Ukraine supplemental funds were used for the appropriated purpose.

Please provide us with a point of contact for the audit within **5 days** of the date of this memorandum. The point of contact should be a Government employee—a GS-15, pay band equivalent, or the 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 Department of Defense 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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