



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

March 14, 2024

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Assistance with OPM's Agreed Upon Procedures for Reviewing FY2024 Civilian Payroll Withholding Data and Enrollment Information
(Project No. D2024-D000FE-0098.000)

The purpose of this memorandum is to notify you that we plan to begin the subject agreed-upon procedures in March 2024. The Office of Management and Budget Bulletin No. 24-01, "Audit Requirements for Federal Financial Statements," October 19, 2023, requires us to perform certain agreed-upon procedures on DoD payroll and personnel files.

The objective of this attestation is to assist the Office of Personnel Management in assessing whether retirement, health benefits, and life insurance withholdings and contributions, as well as enrollment information submitted through the Semiannual Headcount Report by the Defense Finance and Accounting Service for FY 2024, were reasonable. The Defense Finance and Accounting Service currently processes payroll for the DoD, Department of Energy, Department of Health and Human Services, and Department of Veterans Affairs. In addition to our review of DoD personnel files, we plan to review the Veterans Affairs personnel files during this year's engagement. Auditors from the Offices of Inspector General for the Department of Energy and Department of Health and Human Services will review the personnel files for their respective agencies.

We request that you designate a staff member to serve as our point of contact for this project 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 military equivalent—and knowledgeable of the OPM's attestation of the agreed-upon procedures related to the objective. Send the contact's name, title, grade/pay band, phone number, and email address to audfmr@dodig.mil.

The Inspector General Act of 1978, 5 U.S.C. §§ 401-424, as amended, authorizes us to have timely access to personnel and materials that we determine necessary to perform our oversight in a timely manner. 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, 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]

Lorin T. Venable

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