



OFFICE OF INSPECTOR GENERAL

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

July 22, 2024

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION AND
SUSTAINMENT
UNDER SECRETARY OF DEFENSE FOR POLICY
UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER OF THE DEPARTMENT OF DEFENSE
DIRECTOR, DEFENSE SECURITY COOPERATION AGENCY
AUDITOR GENERAL, DEPARTMENT OF THE ARMY
AUDITOR GENERAL, DEPARTMENT OF THE NAVY
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Audit of Controls Over Funds Provided for the Replenishment of Defense Articles
and the Reimbursement for Services Provided to the Government of Ukraine
Through Presidential Drawdown Authority (Project No. D2024-D000FI-0161.000)

The purpose of this memorandum is to notify you that we plan to begin the subject audit in July 2024. The objective of this audit is to assess the effectiveness of the DoD's internal controls over the use of funds appropriated for the replenishment of defense articles and the reimbursement for services provided to Ukraine under Presidential Drawdown Authority. Specifically, we will assess the DoD's process for estimating the value of replenished defense articles and supporting the estimated value of defense articles and actual cost for services. We will also assess whether the DoD used the requested funds for replenishment of defense articles and reimbursement for services provided to Ukraine under Presidential Drawdown Authority and whether the Military Departments and Services are returning unused funds in a timely manner. We may revise the objective as the audit proceeds, and we will also consider suggestions from management for additional or revised objectives. We plan to perform this audit in accordance with the Government Accountability Office's generally accepted government auditing standards.

We will perform the audit at the Office of the Under Secretary of Defense for Acquisition and Sustainment; Office of the Under Secretary of Defense for Policy; Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; Defense Security Cooperation Agency; Office of the Assistant Secretary of the Army (Acquisition, Logistics, and Technology); Office of the Assistant Secretary of the Army for Financial Management and Comptroller; Assistant Secretary of the Air Force, Financial Management and Comptroller; Office of the Assistant Secretary of the Navy, Financial Management and Comptroller; and the U.S. Marine Corps Financial Operations. We may identify additional locations during the audit.

We request that you designate two points of contact for this audit within **5 days** of this memorandum. The points of contact should be Government employees—pay band or military equivalent of a member of the Senior Executive Service and a GS-15—who are knowledgeable of the DoD Replenishment fund related to the objective. Send each 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 access to personnel and materials as 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]

FOR THE INSPECTOR GENERAL:



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