



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

March 31, 2025

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Assistance with OPM's Agreed Upon Procedures for Reviewing FY 2025 Civilian Payroll Withholding Data and Enrollment Information (Project No. D2025-D000FE-0082.000)

The purpose of this memorandum is to notify you that we plan to begin performing the subject agreed-upon procedures in April 2025. Office of Management and Budget Bulletin No. 24-02, "Audit Requirements for Federal Financial Statements," July 29, 2024, 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 2025, 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 two points of contact for this project within **5 days** of this memorandum. One point of contact should be a Government employee—a GS-15, pay band equivalent, or military equivalent—who is knowledgeable of the OPM's attestation of the agreed-upon procedures related to the objective. The second point of contact should be a member of the Senior Executive Service or a General/Flag Officer who is familiar with OPM's attestation of the agreed-upon procedures and could serve as a point of engagement with DoD Office of Inspector General senior leaders, if necessary. Send the contact's name, title, grade/pay band, phone number, and email address to [REDACTED].

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, "DoD Office of Inspector General Access to Records and Information," November 13, 2024. Our website is [www.dodig.mil](http://www.dodig.mil).

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

*Lorin T. Venable*

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

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