



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

January 8, 2025

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 Fiscal Years Ending September 30, 2025, and September 30, 2024  
(Project No. D2025-D000FV-0064.000)

The purpose of this memorandum is to notify you that we are initiating the subject audit. The Chief Financial Officers Act of 1990, as amended, requires this audit. In accordance with the Act, the DoD Office of Inspector General is the principal auditor for 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, 2025, and September 30, 2024.

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, 2025, and September 30, 2024, 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, Government Accountability Office/Council of the Inspectors General on Integrity and Efficiency, "Financial Audit Manual"; and Office of Management and Budget Bulletin No. 24-02, "Audit Requirements for Federal Financial Statements," July 29, 2024, or subsequent issues. As required by the standards, we will review the Required Supplementary Information that includes 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.

We request that you designate two points of contact for this audit 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 financial statements 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 the DoD Agency-Wide financial statements and could serve as a point of engagement with DoD Office of Inspector General senior leaders, if necessary. Send each contact's name, title, grade/pay band, phone number, and email address to [audfmr@dodig.mil](mailto: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," November 13, 2024. Our website is [www.dodig.mil](http://www.dodig.mil).

If you have any questions, please contact

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FOR THE INSPECTOR GENERAL:

*Lorin T. Venable*

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