



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

June 29, 2015

MEMORANDUM FOR COMMANDER, U.S. EUROPEAN COMMAND  
ASSISTANT SECRETARY OF DEFENSE (HEALTH AFFAIRS)  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
DIRECTOR, DEFENSE HEALTH AGENCY  
AUDITOR GENERAL DEPARTMENT OF THE ARMY

SUBJECT: Audit of Delinquent Medical Service Accounts at U.S. Army Landstuhl Regional Medical Center (Project No. D2015-D000CL-0214.000)

We plan to begin the subject audit in June 2015. Our objective is to determine whether Landstuhl Regional Medical Center effectively manages medical service accounts over 120 days delinquent. Specifically, we will determine whether U.S. Army Landstuhl Regional Medical Center properly manages delinquent accounts over 120 days by effectively transferring the debt to the appropriate debt collection agency or by actively pursuing collection. This will be the fifth in a series of audits on delinquent medical service accounts. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at U.S. Army Medical Command and U.S. Army Landstuhl Regional Medical Center. We may identify additional locations during the audit.

Please provide us with a point of contact for the audit within **7 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 [audcolu@dodig.mil](mailto:audcolu@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; DoD Instruction 7600.02, "Audit Policies," October 16, 2014; and DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013. Our website is [www.dodig.mil](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

A handwritten signature in blue ink, appearing to read "M. Roark", is positioned above the typed name.

Michael J. Roark  
Assistant Inspector General  
Contract Management and Payments