



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

May 1, 2015

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Audit of the DoD Suspense Accounts (Project No. D2015-D000FE-0186.000)

We plan to begin the subject audit in May 2015. Our objective is to determine whether DoD has the necessary controls over the suspense accounts to resolve transactions timely and to accurately record the transactions on the appropriate financial statements. In addition, we will also determine if the accounts are being used for the intended purpose. We plan to conduct a series of audits from this announcement letter. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at Defense Finance and Accounting Service centers in Indianapolis, Cleveland, and Columbus. We may identify additional locations during the audit.

Please provide us with a point of contact for the audit within **10 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 [audfmr@dodig.mil](mailto:audfmr@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).



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