



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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FEB 10 2012

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER, DOD
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

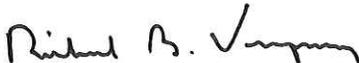
SUBJECT: Audit of Controls Over Cash and Other Monetary Assets at Overseas Army Finance
Command Disbursing Operations (Project No. D2011-D000FP-0260.001)

This audit is a subproject of Project No. D2011-D000FP-0260.000, which was announced on August 15, 2011, and reannounced, on February 10, 2012. The overall objective of the audit is to determine whether internal controls at the Army's disbursing stations in Saudi Arabia and Kuwait were effectively designed and operating adequately to safeguard, account for, document, and report Cash and Other Monetary Assets held at those sites. We will also evaluate whether the Army Finance Command effectively implemented technical oversight and provided assistance to the Army disbursing office in Saudi Arabia. We will fully consider suggestions from management on additional or revised objectives.

We will perform the audit at Defense Finance and Accounting Service, Indianapolis, and the Army's disbursing stations in Saudi Arabia and Kuwait. We may identify additional locations to visit during the audit.

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," April 13, 2006, change 1, September 25, 2006; DoD Instruction 7600.02, "Audit Policies," April 27, 2007; and DoD Instruction 7050.3, "Access to Records and Information by the Inspector General, Department of Defense," April 24, 2000. Our Web site address is www.dodig.mil.

If you have any questions, please contact [REDACTED]


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