



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

MAR 01 2012

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER, DOD
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL
MANAGEMENT AND COMPTROLLER)
NAVAL INSPECTOR GENERAL
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Audit of Antideficiency Act Violations in the DoD Military Personnel
Accounts as Required by the Consolidated Appropriations Act, 2012
(Project No. D2012-D000FI-0118.000)

We plan to begin the subject audit in March 2012. The Consolidated Appropriations Act, 2012, requires this audit. Our audit objective is to determine whether DoD developed and implemented effective controls to prevent future Antideficiency Act violations of the Military Personnel accounts. Specifically, we will determine whether DoD implemented the recommendations in prior reports and investigations that identified the Antideficiency Act violations of the Military Personnel accounts and whether DoD maintained its process improvements to prevent future Antideficiency Act violations. We will consider suggestions from management on additional or revised objectives.

We will perform this audit at the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, Assistant Secretary of the Army (Financial Management and Comptroller), Assistant Secretary of the Navy (Financial Management and Comptroller), and Assistant Secretary of the Air Force (Financial Management and Comptroller). We may identify additional locations during the audit.

Please provide us with a point of contact for the audit in writing within **10 days** of the date of this memorandum. The point of contact should be a Government employee, a GS-15 or pay band equivalent, or the military equivalent. Send the contact's name, title, grade/pay band, phone number, and e-mail address by mail, by fax [REDACTED]
[REDACTED]

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]
[REDACTED]

Richard B. Vasquez
Richard B. Vasquez, CPA
Acting Assistant Inspector General
Financial Management and Reporting