



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

February 1, 2013

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION,  
TECHNOLOGY, AND LOGISTICS  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

**SUBJECT:** Audit of Army Compliance with Federal Acquisition Regulation Revisions for the Use of Cost-Reimbursement Contracts (Project No. D2013-D000CG-0102.000)

The subject audit is the second in a series of audits of DoD compliance with the Federal Acquisition Regulation (FAR) revisions for the use of cost-reimbursement contracts. The first audit, "Audit of DoD Compliance with Federal Acquisition Regulation Revisions for the Use of Cost-Reimbursement Contracts" (Project No. D2012-D000CG-0121.000) was announced on February 15, 2012 (see Attachment).

We plan to begin the audit immediately, and site visits have already been completed under Project No. D2012-D000CG-0121.000. We are required to perform this audit in accordance with the FY 2009 National Defense Authorization Act, section 864, "Regulation on the Use of Cost Reimbursement Contracts." Our objective is to determine whether Army complied with interim FAR revisions on the use of cost-reimbursable contracts. We will consider suggestions from management on additional or revised objectives. We will use points of contact provided for project D2012-D000CG-0121.000, so none is requested.

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 (DoDI) 7600.02, "Audit Policies," April 27, 2007; and DoDI 7050.3, "Access to Records and Information by the Inspector General, Department of Defense," April 24, 2000. Our website address is [www.dodig.mil](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

A handwritten signature in cursive script that reads "Jacqueline L. Wiccarver".

Jacqueline L. Wiccarver  
Assistant Inspector General  
Acquisition and Contract Management

Attachment:  
As stated above