



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

**MAY 07 2013**

MEMORANDUM FOR 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)  
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL  
MANAGEMENT AND COMPTROLLER)  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
COMMANDING GENERAL, U.S. ARMY CORPS OF ENGINEERS

SUBJECT: Audit of the Need for Cash at DoD Disbursing Offices  
(Project No. D2013-D000FE-0117.000)

We plan to begin the subject audit in May 2013. Our objective is to determine whether selected DoD disbursing offices are holding appropriate amounts of cash on hand and cash in limited depository checking accounts. Additionally, we will determine whether controls are in place to assess cash holding requirements accurately at selected DoD disbursing offices. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at Defense Finance and Accounting field offices located in Indianapolis and Cleveland. 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 [auditfmr@dodig.mil](mailto:auditfmr@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," April 27, 2007; and DoD Instruction 7050.3, "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]

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