



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

January 14, 2014

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

SUBJECT: Audit of the DoD Implementation of Enterprise Resource Planning Systems to Correct the Accounts Receivable Material Weakness (Project No. D2014-D000FS-0087.000)

We plan to begin the subject audit in January 2014. Our objective is to determine whether the Department of Defense accounts receivable material weakness will be addressed by the use of Enterprise Resource Planning systems as documented in the May 2013 Financial Improvement and Audit Readiness plan. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at the locations listed in the Attachment. 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 [audclev@dodig.mil](mailto:audclev@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 7050.03, "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).

If you have any questions, please contact [REDACTED]

A handwritten signature in blue ink, reading "Karen J. Goff".

Karen J. Goff  
Deputy Assistant Inspector General  
Financial Management and Reporting

Attachment:  
As stated

We will perform the audit at the following locations:

- Offices of the Deputy Chief Management Officer, Navy Chief Management Officer, Air Force Chief Management Officer, and Army Chief Management Officer, Arlington, Virginia;
- Defense Finance and Accounting Service offices in Cleveland, Ohio; Columbus, Ohio; Indianapolis, Indiana; Alexandria, Virginia; Limestone, Maine; and Rome, New York;
- General Fund Enterprise Business System Program Management Office, Alexandria, Virginia;
- Global Combat Support System-Army Product Management Office, Petersburg, Virginia;
- Logistics Modernization Program Project Office, Marlton, New Jersey;
- Defense Enterprise Accounting and Management System Program Offices, Fairview Heights, Illinois; and Wright-Patterson Air Force Base, Dayton, Ohio;
- Defense Agencies Initiative Program Office, Alexandria, Virginia; and
- Navy Enterprise Resource Planning System Program Office, Annapolis, Maryland.