



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

February 13, 2014

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER
OFFICE OF THE CHIEF OF STAFF, ARMY
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
AUDITOR GENERAL, DEPARTMENT OF THE ARMY
OFFICE OF THE SUPERINTENDENT, U.S. MILITARY ACADEMY,
WEST POINT

SUBJECT: Audit of U.S. Military Academy, West Point, Controls Over Gift Processes
(Project No. D2014-D000FE-0097.000)

We plan to begin the audit in February 2014. We are performing this audit in response to a congressional request. Our objective is to assess the controls over United States Military Academy, West Point, (USMA) monetary and nonmonetary gift processes for FY 2012 and FY 2013. Specifically, we will audit the accepting, recording, reporting, and disbursement of selected USMA monetary gifts. We will also audit the accepting, recording, reporting, and use of selected USMA nonmonetary gifts. We will consider suggestions from management on additional or revised objectives.

We will perform this audit at the USMA, West Point, New York. 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 audfmr@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," 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.

If you have any questions, please contact [REDACTED]

A handwritten signature in blue ink, appearing to read "Karen J. Goff", is positioned above the typed name.

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