



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

May 1, 2014

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
AUDITOR GENERAL, DEPARTMENT OF ARMY

SUBJECT: Examination of the Existence, Completeness, and Rights of Army General  
Equipment (Project No. D2014-D000FI-0169.000)

We plan to begin the subject attestation engagement in May 2014. On December 30, 2013, the Army asserted to the audit readiness of select general equipment assets, excluding Government-furnished property. Our objective is to determine whether the existence, completeness, and rights of the Army general equipment as of March 2014 are ready for audit in accordance with Financial Improvement and Audit Readiness guidance. In addition, we will review the internal controls related to accountability and compliance with laws and regulations as it relates to our objective. We will consider suggestions from management on additional or revised objectives.

We will perform the examination at the Assistant Secretary of the Army (Financial Management and Comptroller) and at some of the Army Commands where the equipment is located. We may identify additional locations during the examination.

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](mailto: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 (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]

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