



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

May 29, 2015

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING  
SERVICE  
DIRECTOR, DEFENSE LOGISTICS AGENCY  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Audit of Army Working Capital Fund Inventory (Available and Purchased for Resale) at Moving Average Cost (Project No. D2015-D000FI-0187.000)

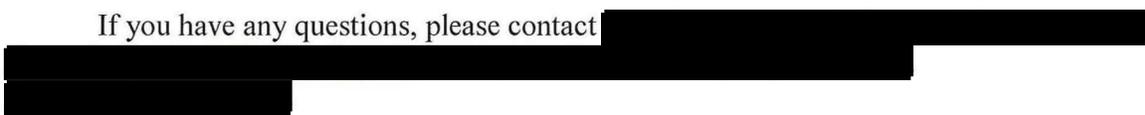
We plan to begin the subject audit in June 2015. Our objective is to determine whether the Department of the Army properly records Army Working Capital Fund Inventory (Available and Purchased for Resale) at moving average cost within the Logistics Modernization Program system. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at Assistant Secretary of the Army (Financial Management and Comptroller), the Pentagon, Arlington, Virginia; Army Materiel Command, Huntsville, Alabama; Aviation and Missile Command, Life Cycle Management Command (LCMC), Huntsville, Alabama; Communications-Electronics Command, LCMC, Aberdeen, Maryland; Tank Automotive Command, LCMC, Warren, Michigan; and the Logistics Modernization Program system Product Management Office, Marlton, New Jersey. We will also visit representatives of the Defense Logistics Agency in New Cumberland, Pennsylvania, and Corpus Christi, Texas. 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](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," October 16, 2014; 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



*Lorin T. Venable*

Lorin T. Venable  
Assistant Inspector General  
Financial Management and Reporting