



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

June 3, 2015

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Audit of Department of the Navy (Treasury Index 17) Suspense Accounts (Project No. D2015-D000FS-0204.000)

This is the third in a series of four audits. During site visits in support of the Audit of the DoD Suspense Accounts (Project No. D2015-D000FE-0186.000), we determined that examining suspense accounts from the Treasury Index level is the most efficient and effective audit approach. We plan to begin the subject audit in June 2015. Our objective is to determine whether DoD has controls in place to record Department of the Navy (Treasury Index 17) suspense account balances on the proper component-level financial statements. In addition, we will determine whether the accounts are being used for the intended purpose and transactions are resolved timely. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at the Defense Finance and Accounting Service center in Cleveland, Ohio. 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 (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.

If you have any questions, please contact [REDACTED]

or [REDACTED].

Lorin T. Venable

Lorin T. Venable, CPA
Assistant Inspector General
Financial Management and Reporting

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