



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

April 4, 2016

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

SUBJECT: Audit of the Department of the Army Working Capital Fund Basic Financial
Statements for Fiscal Years Ending September 30, 2016, and September 30, 2015
(Project No. D2016-D000FI-0135.000)

We plan to begin the subject audit in April 2016. The Chief Financial Officers Act of 1990, as amended, requires this audit. In accordance with the Chief Financial Officers Act of 1990, the DoD Office of Inspector General is the principal auditor for the Department of the Army Working Capital Fund Basic Financial Statements.

Our objective is to determine whether the Army Working Capital Fund Basic Financial Statements as of September 30, 2016, and September 30, 2015, taken as a whole, were presented fairly, in all material respects, and in conformity with accounting principles generally accepted in the United States of America. In addition, we will determine whether these principles were consistently applied. We will review the Army Working Capital Fund Consolidated Balance Sheet as of September 30, 2016, and September 30, 2015, and the related Consolidated Statement of Net Cost, Consolidated Statement of Changes in Net Position, Combined Statement of Budgetary Resources, and related notes. We will also review the Required Supplementary Information and Other Accompanying Information. In addition, we will review internal controls related to the reliability of financial reporting and compliance with laws and regulations that apply to these financial statements. We will fully consider suggestions from management on additional or revised objectives.

We will conduct this audit in accordance with generally accepted government auditing standards and Office of Management and Budget Bulletin No. 15-02, "Audit Requirements for Federal Financial Statements," August 4, 2015, or subsequent issuances, as limited by section 1008(d) of the National Defense Authorization Act for Fiscal Year 2002.

We will perform the audit at offices of the Assistant Secretary of the Army (Financial Management and Comptroller) and Defense Finance and Accounting Service. We may identify additional locations during the audit.

Please provide us with a point of contact for the audit in writing 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," 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]
[REDACTED]
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