



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

April 29, 2016

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
COMPTROLLERS/CHIEF FINANCIAL OFFICERS OF THE  
DEFENSE AGENCIES  
COMPTROLLERS/CHIEF FINANCIAL OFFICERS OF THE DOD  
FIELD ACTIVITIES

SUBJECT: Termination of the Attestation of the Existence, Completeness, and Rights of General Property, Plant, and Equipment at Selected Other Defense Organizations  
(Project No. D2016-D000FP-0093.000)

The Department of Defense Office of the Inspector General is terminating Project No. D2016-D000FP-0093.000, "Attestation of the Existence, Completeness, and Rights of General Property, Plant, and Equipment at Selected Other Defense Organizations."

We announced the subject attestation examination on February 22, 2016 (attached). The objective was to determine whether the existence, completeness, and rights of the general property, plant, and equipment (General PP&E) reported by Other Defense Organizations (ODOs), as of September 30, 2015, were ready for audit in accordance with Financial Improvement and Audit Readiness Guidance. In addition, we were going to review the internal controls related to accountability and compliance with laws and regulations as it related to our objective. We focused the attestation examination on the United States Special Operations Command (USSOCOM) because it reported the largest dollar amount of General PP&E by ODOs, about 41 percent of the total, as of September 30, 2015. However, we are terminating this attestation examination because USSOCOM will not be able to assert audit readiness of its General PP&E for the financial statement assertions existence, completeness, and rights until at least September 30, 2016. We decided not to select a different ODO to review because the ODOs were either not material or were already going through another review of their General PP&E. Instead, we plan to audit the internal controls related to the reporting of General PP&E in a separate audit. We expect to announce this audit no later than May 2016.

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]



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

Attachment:  
As stated



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

February 22, 2016

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
COMPTROLLERS/CHIEF FINANCIAL OFFICERS OF THE  
DEFENSE AGENCIES  
COMPTROLLERS/CHIEF FINANCIAL OFFICERS OF THE DOD  
FIELD ACTIVITIES

SUBJECT: Attestation of the Existence, Completeness, and Rights of General Property, Plant,  
and Equipment at Selected Other Defense Organizations  
(Project No. D2016-D000FP-0093.000)

We plan to begin the subject examination engagement in February 2016. Our objective is to determine whether the existence, completeness, and rights of the general property, plant, and equipment reported by Other Defense Organizations, as of September 30, 2015, 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 selected Other Defense Organizations. We may identify additional locations during the attestation engagement.

Please provide us with a point of contact for the examination 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 [REDACTED]  
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