



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

JAN 29 2013

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Post Audit Review of the Defense Finance and Accounting Service FY 2012  
Working Capital Fund Financial Statements (Project No. D2013-D000FH-0099.000)

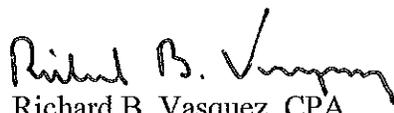
We plan to begin the subject review in February 2013. The review is being done, in part, as a result of concerns raised over prior year Defense Finance and Accounting Service (DFAS) financial statement audits. Our objective is to determine whether the procedures performed by the Independent Public Accounting (IPA) firm for the audit of the DFAS FY 2012 Working Capital Fund financial statements were conducted in accordance with the Generally Accepted Government Auditing Standards, as well as other criteria required to fulfill the contract requirements. Specifically, we will review the IPA's audit procedures for the financial statement material line items. We will consider suggestions from management on additional or revised objectives.

We will perform the review at the DFAS Headquarters, DFAS Indianapolis, and the offices of the IPA. We may identify additional locations during the review.

Please provide us with a point of contact for the review within **10 days** of the date of this memorandum. The point of contact should be a Government employee, a GS-15 or pay band equivalent or the military equivalent. Send the contact's name, title, grade/pay band, phone number, and e-mail address to [auditfmr@dodig.mil](mailto:auditfmr@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 7050.3, "Access to Records and Information by the Inspector General, Department of Defense," April 24, 2000. Our web site address is [www.dodig.mil](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

  
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Financial Management and Reporting