



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

OCT 26 2012

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DOD
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Examination of Army Management's Assertion for Existence and Completeness of
Operating Materials and Supplies Quick Win Assets
(Project No. D2013-D000FL-0013.000)

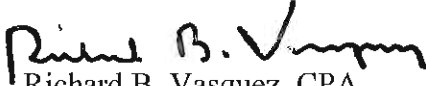
We plan to begin the subject examination in October 2012. The Department of the Army asserted audit readiness on the existence and completeness assertions on operating materials and supplies (OM&S) quick win assets. These assets consist of the Hellfire; Javelin; and Tube-launched, Optically-tracked, Wire-guided (TOW) missiles. Our objective is to determine whether the Army accurately accounted for the existence and completeness of these missiles as of September 30, 2012. In addition, we will review internal controls related to the Army's accountability for these missiles.

We will perform the examination at the Assistant Secretary of the Army (Financial Management and Comptroller) and selected Army installation and depot locations. We may identify additional locations to visit during the audit.

Please provide us with a point of contact for the examination within 7 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 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," 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.

If you have any questions, please contact [REDACTED]


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Financial Management and Reporting