



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

September 26, 2016

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

SUBJECT: Audit of the U.S. Army's Budget Process for Civilian Pay  
(Project No. D2016-D000AG-0220.000)

We plan to begin the subject audit in September 2016. We are announcing this audit in response to a request in the Division C- Explanatory Statement accompanying Public Law 114-113, the Consolidated Appropriations Act for FY 2016. Our objective is to determine whether the Army's civilian pay budget process is effective. Specifically, we will evaluate whether the Army adequately supported and justified the civilian full-time equivalents and pay requirements contained in the Army's Fiscal Year 2017 Budget Estimate Submission. This audit is the second in a series on the civilian pay budget process in the Military Services. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Arlington, Virginia; the Under Secretary of Defense for Personnel and Readiness, Arlington, Virginia; the Assistant Secretary of the Army (Financial Management and Comptroller), Arlington, Virginia; the Deputy Chief of Staff (G-3/5/7), Newport News, Virginia; the Deputy Chief of Staff (G-8), Arlington, Virginia; the Deputy Chief of Staff (G-1), Arlington Virginia; and at various Army Commands. 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 [audasm@dodig.mil](mailto:audasm@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)," August 19, 2014, as amended; DoD Instruction 7600.02, "Audit Policies," October 16, 2014, as amended; 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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