



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

May 5, 2016

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
NAVAL INSPECTOR GENERAL

SUBJECT: Audit of the Department of the Navy's Working Capital Fund Inventory  
(Project No. D2016-D000FS-0146.000)

We plan to begin the subject audit in May 2016. Our objective is to determine whether the Department of the Navy can provide a reconcilable and complete universe of transactions to support the Navy Working Capital Fund Inventory. In addition, we will review the internal controls related to accountability and compliance with laws and regulations as it relates to our audit objective. We will consider suggestions from management on additional or revised objectives.

We will perform the audit at Mechanicsburg, Pennsylvania and the Washington Navy Yard, Washington D.C. 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 [audclev@dodig.mil](mailto:audclev@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]

A handwritten signature in blue ink, appearing to read "Lorin T. Venable", is written over a black redaction box.

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