



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

October 15, 2015

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Attestation of DoD Compliance With Service Contract Inventory Compilation and Certification Requirements for FY 2014 (Project No. D2016-D000CG-0036.000)

We plan to begin the subject agreed-upon procedures engagement immediately. Public Law 113-66, "National Defense Authorization Act for Fiscal Year 2014," section 951, December 26, 2013, requires the DoD Office of Inspector General to assess DoD's efforts to compile and review its inventory of contracts for services. Our objective is to assess DoD Components' compliance with Federal and DoD requirements in compiling and certifying the FY 2014 inventory of contracts for services. Specifically, we will assess whether DoD Components submitted a FY 2014 inventory of contracts for services and submitted a certified review of the inventory. We will make observations on the methods Components used to compile the inventory and on the completeness of information in the inventory. We will also make observations on the completeness of information in Component certification letters. In addition, we will follow up on recommendations from our reports on DoD's FY 2012 and FY 2013 inventories of contracts for services. An agreed-upon-procedures engagement expresses no opinions, provides no conclusions, and does not require an assertion on the agreed-upon procedures. We will consider suggestions from management on additional or revised objectives.

We will perform the engagement at offices of the Under Secretary of Defense for Acquisition, Technology, and Logistics; Under Secretary of Defense (Comptroller)/Chief Financial Officer; Under Secretary of Defense for Personnel and Readiness; and selected DoD Components responsible for compiling, reviewing, and certifying service contract inventories. We may identify additional locations during the engagement. Please provide us with a point of contact for the audit within **7 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 audcmp@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. If you have any questions, please contact [REDACTED]

A handwritten signature in blue ink, appearing to read "Michael J. Roark".

Michael J. Roark
Assistant Inspector General
Contract Management and Payments

DISTRIBUTION:

UNDER SECRETARY OF DEFENSE FOR ACQUISITION, TECHNOLOGY, AND LOGISTICS

UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL OFFICER

UNDER SECRETARY OF DEFENSE FOR PERSONNEL AND READINESS

COMMANDERS OF THE COMBATANT COMMANDS

INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE

ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL MANAGEMENT AND COMPTROLLER)

DIRECTORS OF THE DEFENSE AGENCIES

DIRECTORS OF THE DOD FIELD ACTIVITIES

DIRECTOR, JOINT STAFF

NAVAL INSPECTOR GENERAL

AUDITOR GENERAL, DEPARTMENT OF THE ARMY