



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

November 1, 2024

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF  
FINANCIAL OFFICER, DOD  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Oversight of the FY 2025 System and Organization Controls Examination  
of the Army's General Fund Enterprise Business System  
(Project No. D2025-D000FI-0021.000)

The purpose of this memorandum is to inform you of our planned oversight that will begin immediately. The Assistant Secretary of the Army (Financial Management and Comptroller) requested a System and Organization Controls 1 examination of the General Fund Enterprise Business System (GFEBS) administration and operational support service for the period of October 1, 2024, through June 30, 2025. We contracted with the independent public accounting firm of KPMG, LLP (KPMG) to perform this examination. The objective of KPMG's attestation examination is to issue an opinion on the Army's description of the GFEBS administration and support services and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. The objective of our project is to provide contract oversight of KPMG's attestation examination and determine whether KPMG complied with the contract and applicable attestation and generally accepted government auditing standards.

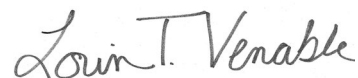
We will rely on the Government Accountability Office/Council of the Inspectors General on Integrity and Efficiency, "Financial Audit Manual," Volume 2, June 2024, Section 670, "IG Oversight of Audits Performed by Contracted Independent Public Accounting (IPA) Firms," to design and perform oversight procedures to review KPMG's work, and if applicable, disclose instances in which KPMG did not comply, in all material respects, with attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. Our review will not enable us to express an opinion on the description of the GFEBS administration and support services or the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. We will provide oversight and review KPMG's work, but KPMG will be responsible for expressing those opinions.

We request that you designate two points of contact for this oversight project within **5 days** of this memorandum. One point of contact should be a Government employee—a GS-15, pay band equivalent, or military equivalent—who is knowledgeable of the attestation examination related to the objective. The second point of contact should be a member of the Senior Executive Service or a General/Flag Officer who is familiar with the attestation examination related to the objective and could serve as a point of engagement with DoD Office of Inspector General senior leaders, if necessary. Send each contact's name, title, grade/pay band, phone number, and email address to [audfmr@dodig.mil](mailto:audfmr@dodig.mil).

The Inspector General Act of 1978, 5 U.S.C. §§ 401-424, as amended, authorizes us to have access to personnel and materials as we determine necessary to perform our oversight in a timely manner. You can obtain information about the DoD Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense (IG DoD)," April 20, 2012, 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, as amended. Our website is [www.dodig.mil](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

FOR THE INSPECTOR GENERAL:



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