



OFFICE OF THE UNDER SECRETARY OF DEFENSE

1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

AUG 27 2013

COMPTROLLER

MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY DEPARTMENTS  
(FINANCIAL MANAGEMENT AND COMPTROLLER)  
DIRECTOR, ADMINISTRATION AND MANAGEMENT  
DIRECTORS OF THE DEFENSE AGENCIES  
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Internal Controls and Audit Trails for System Database Changes

This memo directs Department of Defense (DoD) components to establish the appropriate internal controls and audit trails for adjustments to system data and databases as outlined in the Office of Management and Budget Circular A-123, "Management's Responsibility for Internal Control." It is management's responsibility to ensure the appropriate internal controls that direct and guide system operations are integrated into each system's change process.

This requirement will be incorporated into the next revision of the DoD Financial Management Regulation, Volume 1, Chapter 3. My point of contact for this policy is Ms. Charlotte Beacham, available at [charlotte.d.beacham.civ@mail.mil](mailto:charlotte.d.beacham.civ@mail.mil) or 703-602-0371.

A handwritten signature in black ink, appearing to read "Mark E. Easton".

Mark E. Easton  
Deputy Chief Financial Officer