



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

January 3, 2018

MEMORANDUM FOR DIRECTOR, DEFENSE COMMISSARY AGENCY

SUBJECT: External Peer Review of the Defense Commissary Agency Office of Internal Audit
(Project No. D2018-DAPOCM-0073.000)

The Department of Defense Office of Inspector General, Audit Policy and Oversight will perform an external peer review for the Defense Commissary Agency (DeCA) Office of Internal Audit. We plan to begin the subject review in January 2018. Government Auditing Standards require that an audit organization performing audits in accordance with Government Auditing Standards have an appropriate internal quality control system and undergo an external quality control review every three years by an organization that is independent of the organization being reviewed.

Our objective is to determine whether, for the period under review, DeCA, Office of Internal Audit's system of quality control was suitably designed and whether the audit organization is complying with its quality control system to provide it with reasonable assurance of conformity with applicable professional standards.

We will perform this review at DeCA Office of Internal Audit field office in Fort Lee, Virginia. We may identify additional locations during the review. We will use the *Council of the Inspectors General on Integrity and Efficiency (CIGIE) Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General* to conduct of the review.

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, 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.

If you have any question, please contact Ms. Wanda Scotland at (703) 602-1033, Wanda.Scotland@dodig.mil, or Ms. Towanda Meredith at (703) 604-8544, Towanda.Meredith@dodig.mil.

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

Carolyn R. Hantz
Assistant Inspector General
Audit Policy and Oversight

cc:

Deputy Director, Defense Commissary Agency
Chief, Defense Commissary Agency Office of Internal Audit