



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

April 15, 2019

MEMORANDUM FOR DIRECTOR, DEFENSE CONTRACT AUDIT AGENCY

SUBJECT: External Peer Review of the Defense Contract Audit Agency (DCAA)
(Project No. D2019-DEV0SO-0149.000)

We will begin the subject external peer review in April 2019. The Government Auditing Standards (GAS) require that an audit organization performing audits in accordance with GAS undergo an external peer review every three years by an organization that is independent of the organization being reviewed. Our objective is to determine, for the period ending June 30, 2019, whether DCAA's system of quality control was suitably designed and whether the DCAA complied with it to provide reasonable assurance that DCAA, including its personnel, performed and reported in conformity with applicable professional standards.

We will perform site visits to the DCAA Headquarters and field offices as deemed necessary. Additionally, to effectively perform the external peer review, we will require access to the DCAA intranet to obtain all DCAA policies and procedures in effect.

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.

Please provide us with a point of contact for the review to [REDACTED] at [REDACTED] within **5 days** of the date of this memorandum. If you have any questions, please contact [REDACTED]

A handwritten signature in blue ink, appearing to read "R. Stone", is located below the redacted text.

Randolph R. Stone
Assistant Inspector General for Evaluations,
Space, Intelligence, Engineering, and Oversight