



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

November 18, 2019

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Summary Evaluation on External Peer Reviews at the DoD Audit Organizations
(Project No. D2020-DEV0SO-0033.000)

We will begin the subject evaluation in November 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 identify and summarize systemic deficiencies reported during the most recent cycle of peer reviews of DoD audit organizations and determine whether improvements have been made since the results of the last evaluation we issued in Report No. DODIG-2016-031, December 14, 2015. We will use the most recent 3-year cycle of peer review reports to obtain the information necessary to support our objective.

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," April 20, 2012; DoD Instruction 7600.02, "Audit Policies," October 16, 2014; and DoD Instruction 7050.3, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013. Our website address is www.dodig.mil.

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

A handwritten signature in black ink, appearing to read "R. Stone", written in a cursive style.

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

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