



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

January 9, 2019

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY  
(FINANCIAL MANAGEMENT AND COMPTROLLER)

SUBJECT: External Peer Review of the Army Internal Review Program  
(Project No. D2019-DAPOIA-0069.000)

The Office of the Assistant Inspector General for Audit Policy and Oversight will begin the subject review in January 2019. The Government Auditing Standards require that an audit organization performing government audits have an appropriate internal quality control system and undergo an external peer review every three years by an organization that is independent of the organization being reviewed. Our objective is to determine whether the Army Internal Review Program quality control system was suitably designed; and whether the organization complied with its quality control system to provide it with reasonable assurance of conformity with the applicable professional standards for the period ended December 31, 2018.

We will conduct this review at the Assistant Secretary of the Army (Financial Management and Comptroller) and Army Internal Review Offices. We may identify additional locations during 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](http://www.dodig.mil).

Please provide us with a point of contact for the external peer review within **5 days** of the date of this memorandum. [REDACTED]

A handwritten signature in blue ink that reads "Carolyn R. Hantz".

Carolyn R. Hantz  
Assistant Inspector General  
Audit Policy and Oversight