

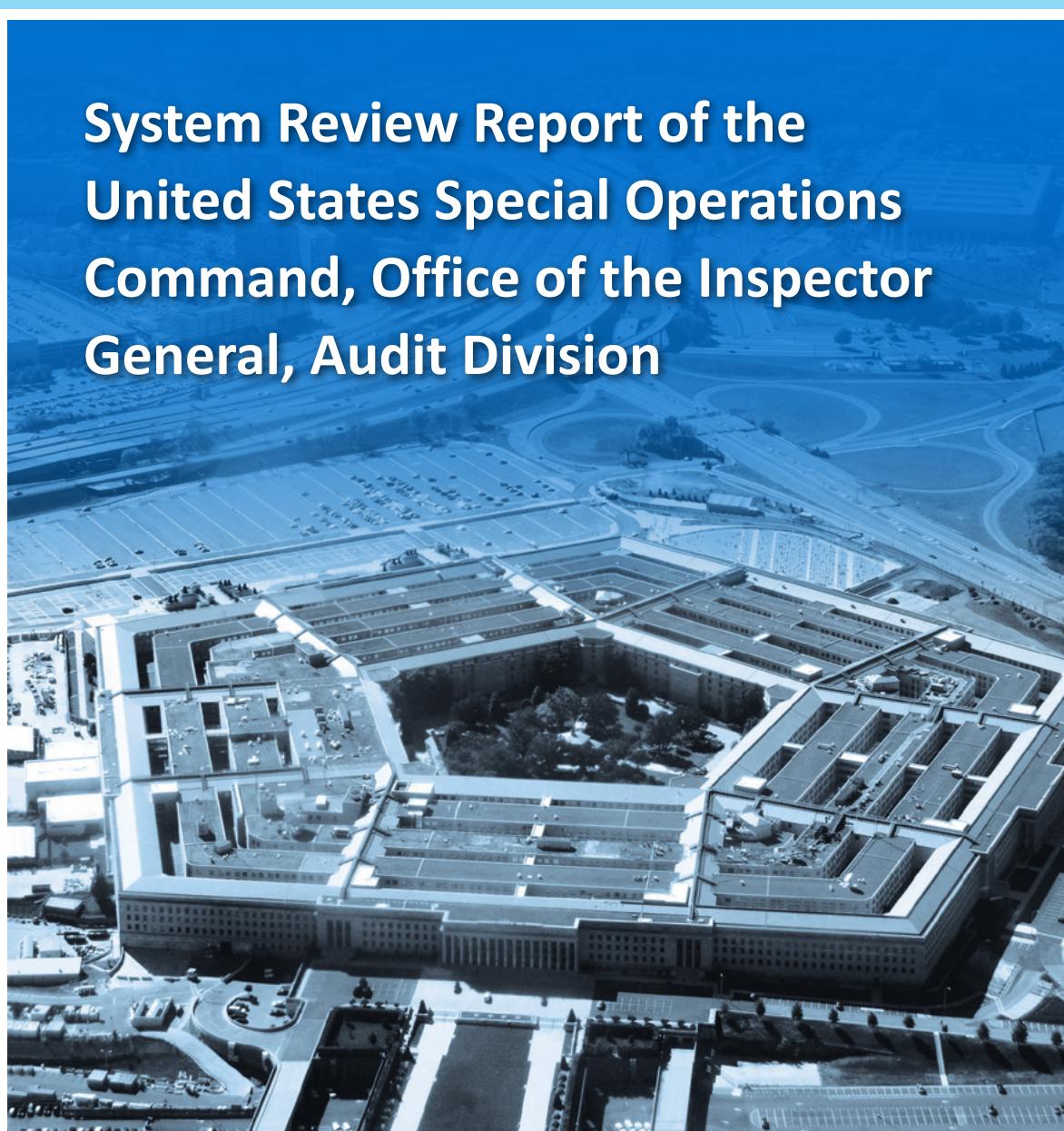


INSPECTOR GENERAL

U.S. Department of Defense

JUNE 26, 2019

System Review Report of the United States Special Operations Command, Office of the Inspector General, Audit Division



INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE





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

June 26, 2019

**MEMORANDUM FOR INSPECTOR GENERAL, UNITED STATES SPECIAL
OPERATIONS COMMAND**

SUBJECT: System Review Report of the United States Special Operations Command, Office of the Inspector General, Audit Division (Report No. DODIG-2019-102)

Attached is the System Review Report of the United States Special Operations Command, Office of the Inspector General, Audit Division. We are providing this report for your information and use. We conducted the review in accordance with the *Government Auditing Standards* and the Council of the Inspectors General on Integrity and Efficiency *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*. The enclosure of the report identifies the scope and methodology.

We appreciate the cooperation and courtesies extended to our staff during the peer review. If you have any questions, please contact [REDACTED]

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

Enclosure:
As stated





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DEPARTMENT OF DEFENSE
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June 26, 2019

**MEMORANDUM FOR INSPECTOR GENERAL, UNITED STATES SPECIAL
OPERATIONS COMMAND**

SUBJECT: System Review Report of the United States Special Operations Command, Office of the Inspector General, Audit Division (Report No. DODIG-2019-102)

We reviewed the system of quality control for the United States Special Operations Command, Office of the Inspector General (USSOCOM OIG), Audit Division in effect for the period January 1, 2016, through December 31, 2018. A system of quality control encompasses the USSOCOM OIG Audit Division organizational structure, policies adopted, and procedures established to provide it with reasonable assurance of conforming to the *Government Auditing Standards*. The elements of quality control are described in the *Government Auditing Standards*.

The USSOCOM OIG Audit Division is responsible for establishing and maintaining a system of quality control that is designed to provide it with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the USSOCOM OIG Audit Division compliance with standards and requirements based on our review.

We conducted our review in accordance with the *Government Auditing Standards* and the Council of the Inspectors General on Integrity and Efficiency *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*. During our review, we interviewed USSOCOM OIG Audit Division audit personnel and obtained an understanding of the nature of the USSOCOM OIG Audit Division and the design of its system of quality control sufficient to assess the risks implicit in its organization. We selected two audits, one memorandum, and various administrative files to test for conformity with professional standards and compliance with the USSOCOM OIG Audit Division's system of quality control. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the USSOCOM OIG Audit Division. In addition, we tested compliance with the USSOCOM OIG Audit Division's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the USSOCOM OIG Audit Division's policies and procedures on the audits we selected to review. We provided the results of the peer review to the USSOCOM OIG Audit Division Management. The enclosure of the report describes the scope and methodology including the audit reports we selected for review. Our review was based on selected tests; therefore, it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it.

Inherent limitations exist in the effectiveness of any system of quality control. Therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies and procedures may deteriorate.

In our opinion, the system of quality control for the USSOCOM OIG Audit Division in effect for the 3-year period that ended December 31, 2018, has been suitably designed and complied with to provide the USSOCOM OIG Audit Division with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material aspects. Audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. The USSOCOM OIG Audit Division has received a rating of *pass*.

We appreciate the cooperation and assistance received during the peer review. For additional information on this report, please contact [REDACTED]



Assistant Inspector General for Evaluations
Space, Intelligence, Engineering, and Oversight

Enclosure:

As stated

Enclosure

Scope and Methodology

We conducted this peer review from December 2018 through May 2019. We tested compliance with the system of quality control to the extent we considered appropriate. The USSOCOM OIG Audit Division issued 7 audit reports and 16 memorandums during our review period of January 1, 2016, through December 31, 2018. The USSOCOM OIG Audit Division did not terminate any audits or perform nonaudit services during our review period. We selected two audit reports and one closeout memorandum.* We reviewed the files for these three projects to assess compliance with the USSOCOM OIG Audit Division's system of quality control for audits.

The table below lists the projects we reviewed.

Table. Selected USSOCOM OIG Audit Division Projects

Project Number and Title	Project Announcement Date	Issuance Date
Project Number 17-04, "Audit of the Special Operations Command Persistent Engagement Program," Report Number 18-02	April 12, 2017	March 14, 2018
Project Number 18-04, "Audit of the Special Operations Command North Government Purchase Card Program," Report Number 18-03	January 29, 2018	August 14, 2018
Project Number 18-01, "Audit of Military Airlift (MilAir) Requests"	January 10, 2018	July 25, 2018

We non-statistically selected the two audit reports because they were the latest USSOCOM OIG Audit Division reports issued during our review period. In addition, because of the number of closeout memorandums issued during our review period, we selected a memorandum to review.

During our review, we visited the USSOCOM OIG Audit Division office at MacDill Air Force Base, Florida. We interviewed audit personnel to determine their understanding and compliance with the *Government Auditing Standards* and quality control policies and procedures published in May 2016 and March 2017. We also tested compliance with the *Government Auditing Standards* continuing professional education requirements for each auditor.

* The closeout memorandum we selected to review was prepared when the USSOCOM OIG Audit Division did not identify findings of the audited area. The memorandum informed USSOCOM management that the audit would cease.



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