



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

June 29, 2020

MEMORANDUM FOR DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: External Peer Review of the Defense Finance and Accounting Service Internal Review Audit Organization (Project No. D2020-DEV0SO-0148.000)

We will begin the subject peer review in July 2020. 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, 2020, whether the quality control program for the Defense Finance and Accounting Service Internal Review audit organization is designed to provide reasonable assurance that the policies and procedures related to the system of audit quality are suitably designed, operating effectively, and complied with in practice.

We plan to perform this review at the Defense Finance and Accounting Service Internal Review field offices in Indianapolis, IN; Columbus, OH; Cleveland, OH; and other locations that we deemed necessary.

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 Web site address is 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. If you have any questions, please contact [REDACTED]

A handwritten signature in black ink, appearing to read "R. Stone", is located below the redacted contact information.

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

cc:

Principal Deputy Director, Defense Finance and Accounting Service
Director, Defense Finance and Accounting Service Internal Review