



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

August 31, 2020

MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE ARMY
AUDITOR GENERAL, DEPARTMENT OF THE NAVY

SUBJECT: Summary Evaluation on Oversight of the External Peer Review of the Army Audit Agency (Project No. D2020-DEV0SO-0170.000)

We will begin the subject evaluation in September 2020. 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 provide oversight and an opinion on the Naval Audit Service's peer review of the Army Audit Agency for the 3-year period ended December 31, 2019. We will combine the results of the Naval Audit Service's external peer review of the Army Audit Agency with our results of the Army Audit Agency's Special Access Program audits to provide an overall opinion on Army Audit Agency's compliance with GAS.

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 Inspector General 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", is located below the contact information redaction.

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