

January 10, 2022

MEMORANDUM FOR INSPECTOR GENERAL, UNITED STATES SPECIAL OPERATIONS COMMAND

SUBJECT: External Peer Review of the United States Special Operations Command, Office of the Inspector General, Audit Division (Project No. D2022-DEV0SO-0056.000)

We plan to begin the subject external peer review in January 2022. The Government Auditing Standards require that an audit organization performing audits in accordance with the Government Auditing Standards undergo an external peer review every 3 years by an organization that is independent of the organization being reviewed. Our objective is to determine, for the 3-year period ended December 31, 2021, whether the quality control system for the Audit Division of the United States Special Operations Command, Office of Inspector General, was designed to provide reasonable assurance that the policies and procedures related to the system of audit quality were suitably designed, operating effectively, and complied with in practice.

Depending on any travel restrictions, we plan to conduct a site visit to the Audit Division of the United States Special Operations Command, Office of Inspector General, located at MacDill Air Force Base, Florida. We may identify additional locations during the review.

You can obtain information about the DoD Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense," April 20, 2012, as amended; DoD Directive 5106.04, "Defense Inspectors General," May 22, 2014; and DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access Records and Information," March 22, 2013. Our website is <u>www.dodig.mil</u>.

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

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