



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

July 5, 2022

MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE NAVY
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Summary External Peer Review of the Naval Audit Service
(Project No. D2022-DEV0SO-0151.000)

We will begin the subject evaluation in July 2022. The Government Auditing Standards require that an audit organization performing audits in accordance with GAS undergo an external peer review every 3 years by an organization that is independent of the organization being reviewed. Our objective is to provide oversight of the Air Force Audit Agency's external peer review of the Naval Audit Service, excluding Special Access Program audits, for the 3-year period ended December 31, 2021. In addition, we will combine the results of the Air Force Audit Agency's external peer review of the Naval Audit Service with our results of the Naval Audit Service Special Access Program audits to provide an overall opinion on Naval Audit Service's system of quality control for the 3-year period ended December 31, 2021.

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 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 "Randolph R. Stone", is located below the redacted contact information.

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