



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

April 24, 2023

MEMORANDUM FOR DIRECTOR, DEFENSE CONTRACT AUDIT AGENCY

SUBJECT: Quality Control Review of PricewaterhouseCoopers LLP and the Defense Contract Audit Agency FY 2022 Single Audit of The Charles Stark Draper Laboratory, Inc. (Project No. D2023-DEV0SO-0110.000)

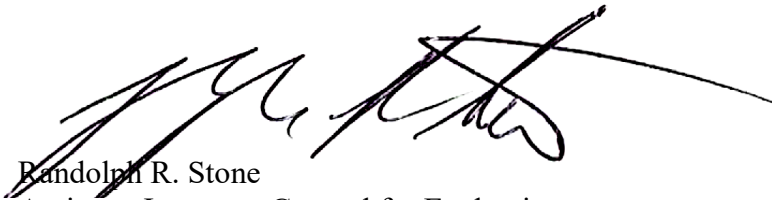
The purpose of this memorandum is to notify you that we plan to begin the subject review in April 2023. The single audit is required by Public Law 104-156, "Single Audit Act Amendments of 1996," (the Single Audit Act), and title 2 Code of Federal Regulations part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)." The Single Audit Act and Uniform Guidance require Federal agencies to assess the quality of single audits.

The objective of this review is to determine whether PricewaterhouseCoopers LLP and the Defense Contract Audit Agency performed the FY 2022 single audit of The Charles Stark Draper Laboratory, Inc. in accordance with generally accepted government auditing standards and Federal requirements for single audits. We plan to perform this review in accordance with the Council of the Inspectors General on Integrity and Efficiency, "Quality Standards for Inspection and Evaluation."

We plan to perform the quality control review remotely. During our review, we will request copies of audit documentation. Please provide the audit documentation to us in its original electronic format (for example, Excel or Word). You can submit the documents to us using our secured document transfer portal. We will provide a link to this secured portal if necessary.

We request that you designate a staff member to serve as our point of contact for this review within **5 days** of this memorandum. The Inspector General Act of 1978, as amended, authorizes us to have access to personnel and materials as we determine necessary to perform our oversight in a timely manner. You can obtain information about the DoD Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense (IG DoD)," April 20, 2012, as amended, DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013, as amended, and DoD Instruction 7600.10, "Follow-up and Oversight on Single Audits," March 22, 2016. Our website is [www.dodig.mil](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]



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

cc: Chief Policy & Quality Directorate, Defense Contract Audit Agency  
Branch Manager, New England Branch Office



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4800 MARK CENTER DRIVE  
ALEXANDRIA, VIRGINIA 22350-1500

April 24, 2023

Karen Pfeil  
Partner  
PricewaterhouseCoopers LLP  
101 Seaport Boulevard  
Boston, MA 02110

Dear Ms. Pfeil:

The purpose of this letter is to notify you that we will perform a quality control review of the FY 2022 single audit of The Charles Stark Draper Laboratory, Inc. under Project No. D2023-DEV0SO-0110.000. We plan to begin the review in April 2023. The single audit is required by Public Law 104-156, "Single Audit Act Amendments of 1996," (the Single Audit Act), and title 2 Code of Federal Regulations part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)." The Single Audit Act and Uniform Guidance require Federal agencies to assess the quality of single audits.

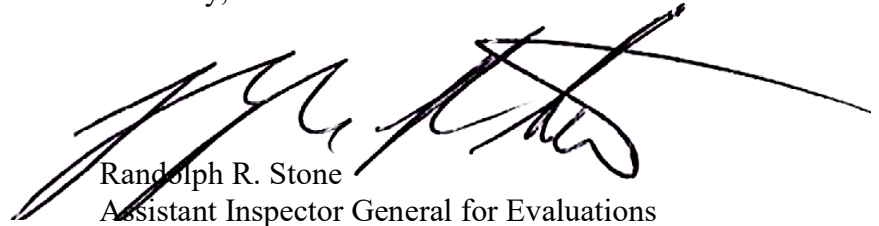
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We plan to perform the quality control review remotely. During our review, we will request copies of audit documentation. Please provide the audit documentation to us in its original electronic format (for example, Excel or Word). You can submit the documents to us using our secured document transfer portal. We will provide a link to this secured portal if necessary. As discussed, PricewaterhouseCoopers LLP has designated you as the point of contact for our review.

The Single Audit Act authorizes us to have access to the auditor's working papers that support the single audit to carry out our oversight responsibilities. You can obtain information about the DoD Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense (IG DoD)," April 20, 2012, as amended, DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013, as amended, and DoD Instruction 7600.10, "Follow-up and Oversight on Single Audits," March 22, 2016. Our website is [www.dodig.mil](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Stone', with a long horizontal flourish extending to the right.

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

cc: Board of Directors, The Charles Stark Draper Laboratory, Inc.  
Chief Financial Officer & Treasurer, The Charles Stark Draper Laboratory, Inc.