



OFFICE OF INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
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June 26, 2023

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

SUBJECT: Summary External Peer Review of the Army Audit Agency
(Project No. D2023-DEV0SO-0132.000)

The purpose of this memorandum is to notify you that we plan to begin the subject external peer review in June 2023. The Inspector General Act of 1978, as amended, states the DoD Office of Inspector General will conduct, or approve arrangements for the conduct of, external peer reviews of DoD agencies in accordance with the Government Auditing Standards. The Government Auditing Standards require that an audit organization performing audits undergo an external peer review every 3 years by an organization that is independent of the organization being reviewed.

The objective of this external peer review is to provide oversight on the Naval Audit Service's peer review of Army Audit Agency non-Special Access Program (SAP) projects for the 3-year period ended December 31, 2022. In addition, we will combine the results of the Naval Audit Service's external peer review of Army Audit Agency non-SAP projects with our results of Army Audit Agency SAP projects to provide a summary opinion on the Army Audit Agency's system of quality control for the 3-year period ended December 31, 2022. We may revise the objective as the review proceeds, and we will also consider suggestions from management for additional or revised objectives. We plan to perform this external peer review in accordance with the Council of the Inspectors General on Integrity and Efficiency, "Guide for Conducting External Peer Reviews of the Audit Organizations of Federal Offices of Inspector General."

We plan to perform this external peer review remotely. 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 point of contact should be a Government employee—a GS-15, pay band equivalent, or military equivalent—and knowledgeable of the peer review process related to the objective. Send the contact's name, title, grade/pay band, phone number, and e-mail address to

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," April 20, 2012, as amended; and DoD Instruction 7050.3, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013, as amended. Our website is www.dodig.mil.

If you have any questions, please contact [REDACTED]



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