

March 27, 2023

MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: External Peer Review of Air Force Audit Agency Special Access Program Audits (Project No. D2023-DEV0SO-0098.000)

We plan to begin the subject external peer review in March 2023. 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 reviewers that are independent of the organization being reviewed. Our objective is to determine, for the 3-year period ended December 31, 2022, whether the quality control system for Air Force Audit Agency Special Access Program audits was suitably designed and complied with to provide reasonable assurance that the Agency was performing and reporting in conformity with the Government Auditing Standards and applicable legal and regulatory requirements in all material respects.

We will conduct site visits at the Air Force Audit Agency Headquarters and field offices, if necessary.

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 Instruction 7600.02, "Audit Policies," October 16, 2014, as amended; and DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access Records and Information," March 22, 2013, as amended. Our website 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

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