



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

December 2, 2024



Dear [REDACTED]:

The purpose of this letter is to notify you that we will perform a quality control review of the FY 2023 single audit of The MITRE Corporation under Project No. D2025-DEV0SO-0033.000. We plan to begin the review in December 2024. The single audit is required by the Single Audit Act Amendments of 1996 (the Single Audit Act), Pub. L. No. 104-156, and 2 C.F.R. 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 our quality control review is to assess whether Ernst & Young LLP performed the FY 2023 single audit of The MITRE Corporation in accordance with generally accepted government auditing standards and Federal requirements for single audits. We plan to perform the review in accordance with the Council of the Inspectors General on Integrity and Efficiency "Quality Standards for Inspection and Evaluation."

We plan to visit the Ernst & Young LLP office in Tysons, Virginia, during the week of December 9 through December 13, 2024. During the site visit and throughout 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.

The Single Audit Act authorizes us access to auditor 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, "DoD Office of Inspector General Access to Records and Information," November 13, 2024; and DoD Instruction 7600.10, "Follow-up and Oversight on Single Audits," March 22, 2016. Our website is www.dodig.mil.

If you have any questions, please contact [REDACTED]

FOR THE INSPECTOR GENERAL:

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:

Management and the Board of Trustees, The MITRE Corporation
Senior Vice President, Chief Financial Officer, and Treasurer, The MITRE Corporation