



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

July 15, 2024



Dear [REDACTED]:

The purpose of this letter is to notify you that we will perform a quality control review of the FY 2022 single audit of CUBRC, Inc. (CUBRC) under Project No. D2024-DEV0SO-0145.000. We plan to begin the review in July 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 Tronconi Segarra & Associates, LLP (TS&A) performed the FY 2022 single audit of CUBRC 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 visit the [REDACTED] during the week of July 22 through July 26, 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. As discussed, TS&A designated you as the point of contact for our review.

The Single Audit Act authorizes us to have 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, "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]

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:

Board of Directors, CUBRC, Inc.

Chief Financial Officer, Vice President of Finance and Administration, CUBRC, Inc.