



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

March 25, 2024

MEMORANDUM FOR DIRECTOR, DEFENSE COMMISSARY AGENCY

SUBJECT: External Peer Review of the Defense Commissary Agency Internal Review Office
(Project No. D2024-DEV0SO-0102.000)

The purpose of this memorandum is to notify you that we plan to begin the subject external peer review in March 2024. 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 Government Auditing Standards. 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.

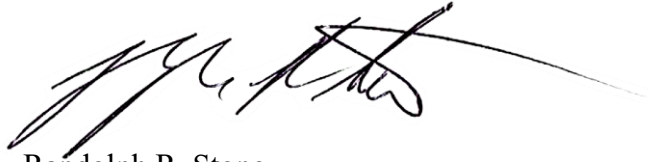
The objective of this external peer review is to determine for the 3-year period that ended on January 31, 2024, whether the system of quality control for the Defense Commissary Agency Internal Review Office was suitably designed and complied with to provide reasonable assurance that the audit organization was performing and reporting in conformity with Government Auditing Standards and applicable legal and regulatory requirements in all material respects. We may revise the objective as the peer review proceeds, and we will also consider suggestions from management for additional or revised objectives. We plan to perform this external peer review using the Council of the Inspectors General on Integrity and Efficiency “Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General.”

As part of this external peer review, we plan to perform a site visit at the Defense Commissary Agency Internal Review Office at Fort Gregg-Adams, Virginia. We request that you designate a staff member to serve as our point of contact for this peer 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 email address to [REDACTED]

The Inspector General Act of 1978, 5 U.S.C. §§ 401-424, 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, and DoD Instruction 7050.03, “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]
[REDACTED]
[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