



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

April 7, 2025

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

SUBJECT: Summary External Peer Review of the Naval Audit Service
(Project No. D2025-DEV0SO-0096.000)

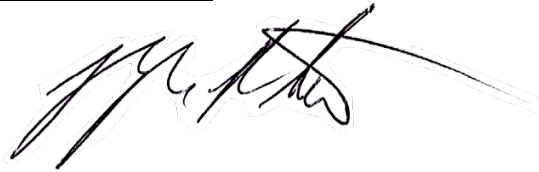
The purpose of this memorandum is to notify you that we are initiating the subject external peer review. The Inspector General Act of 1978, as amended, requires the DoD Office of Inspector General to conduct, or approve arrangements for the conduct of, external peer reviews of DoD agencies in accordance with Generally Accepted Government Auditing Standards (GAGAS). GAGAS 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 of the Army Audit Agency's peer review of Naval Audit Service non-Special Access Program (SAP) projects for the 3-year period that ended on December 31, 2024. In addition, we will combine the results of the Army Audit Agency's external peer review of Naval Audit Service non-SAP projects with our results of Naval Audit Service SAP projects to provide a summary opinion of the Navy Audit Service's system of quality control for the 3-year period that ended on December 31, 2024. 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 Audit Organizations of Federal Offices of Inspector General."

We request that you designate two points of contact for this peer review within **5 days** of this memorandum. One point of contact should be a Government employee—a GS-15, pay band equivalent, or military equivalent—who is knowledgeable of the peer review process. The second point of contact should be a member of the Senior Executive Service or a General/Flag Officer who is familiar with the peer review process and could serve as a point of engagement with DoD Office of Inspector General senior leaders, if necessary. Send each 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, "DoD Office of Inspector General Access to Records and Information," November 13, 2024. Our website is www.dodig.mil.

If you have any questions, please contact Ms. [REDACTED]

A handwritten signature in black ink, appearing to read 'R. Stone', with a long, sweeping horizontal line extending to the right.

Randolph R. Stone
Assistant Inspector General for Evaluations
Space, Intelligence, Engineering, and Oversight