



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

February 3, 2025

**MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY**  
**(FINANCIAL MANAGEMENT AND COMPTROLLER)**

**SUBJECT: External Peer Review of the Army Internal Review Program**  
**(Project No. D2025-DEV0SO-0077.000)**

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 engagements in accordance with GAGAS 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 December 31, 2024, whether the system of quality control for the Army Internal Review Program was suitably designed and complied with to provide reasonable assurance that the audit organization was performing and reporting in conformity with GAGAS and applicable legal and regulatory requirements in all material respects. We plan to perform this external peer review in accordance with 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 Assistant Secretary of the Army (Financial Management and Comptroller) and Army Internal Review Offices.

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 related to the objective. The second point of contact should be a member of the Senior Executive Service or a General/Flag Officer who is familiar with the external 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](http://www.dodig.mil).

If you have any questions, please contact [REDACTED]

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