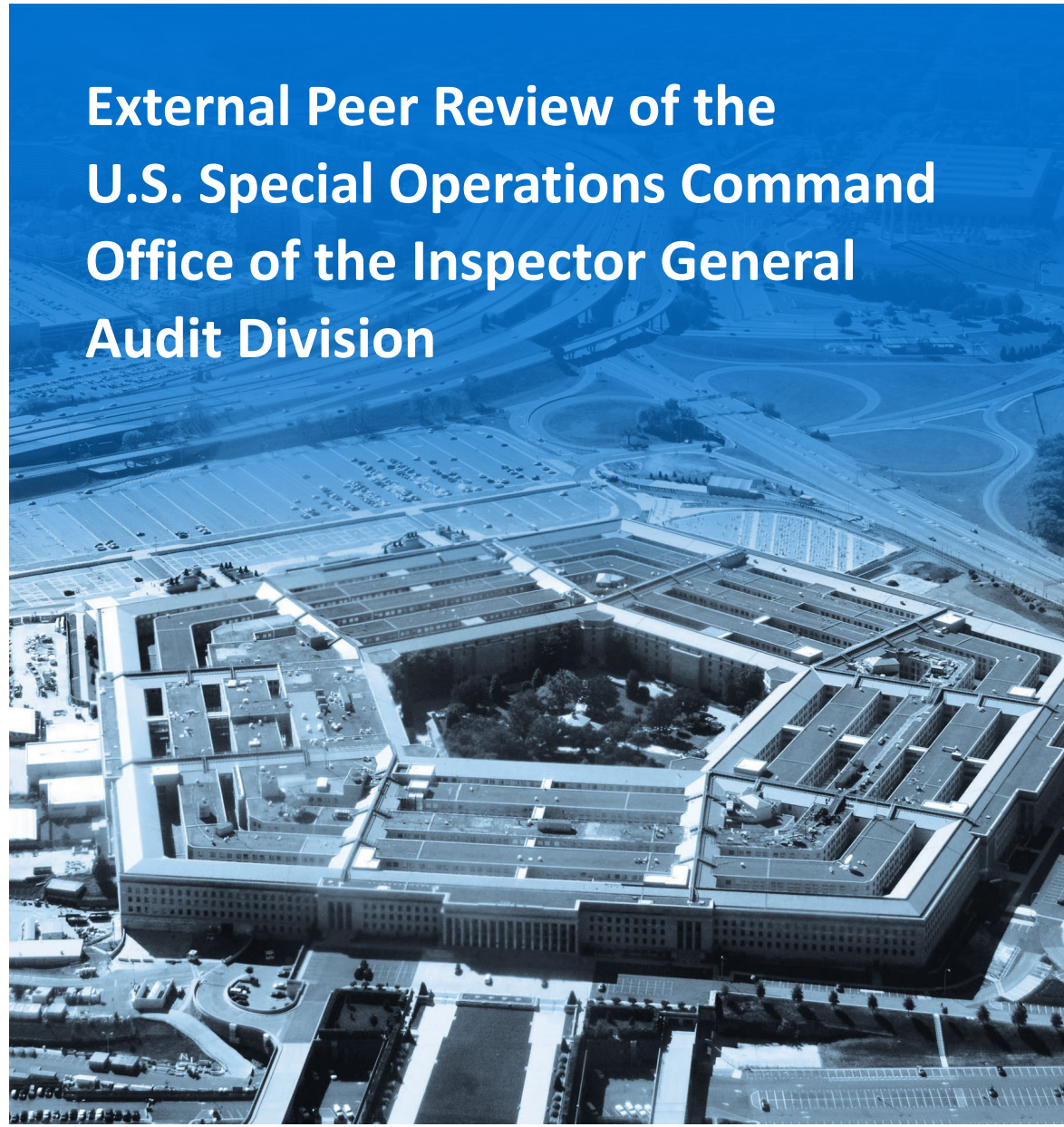




INSPECTOR GENERAL

U.S. Department of Defense

FEBRUARY 9, 2026



External Peer Review of the U.S. Special Operations Command Office of the Inspector General Audit Division

INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY





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

February 9, 2026

MEMORANDUM FOR COMMANDER, U.S. SPECIAL OPERATIONS COMMAND

SUBJECT: External Peer Review of the U.S. Special Operations Command Office
of the Inspector General Audit Division (Report No. DODIG-2026-054)

This final report provides the results of the DoD Office of Inspector General's external peer review of the U.S. Special Operations Command Office of the Inspector General Audit Division (SOIG-A). We previously provided copies of the draft report and requested written comments on the recommendations. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

The Inspector General of the U.S. Special Operations Command agreed to address the recommendations presented in the report; therefore, we consider the recommendations resolved and open. We will close the recommendations when the SOIG-A provides us documentation showing that all agreed-on actions to implement the recommendations are complete. Therefore, within 30 days please provide us your response concerning specific actions in process or completed on the recommendations. Send your response to [REDACTED]

We appreciate the cooperation and assistance we received during the peer review. If you have any questions, please contact [REDACTED]

A handwritten signature in black ink, appearing to read "Randolph R. Stone", is positioned above the printed name.

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

Enclosure:
As stated





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

February 9, 2026

MEMORANDUM FOR COMMANDER, U.S. SPECIAL OPERATIONS COMMAND

SUBJECT: System Review Report on the External Peer Review of the U.S. Special Operations Command Office of the Inspector General Audit Division (Report No. DODIG-2026-054)

We reviewed the system of quality control for the U.S. Special Operations Command Office of the Inspector General Audit Division (SOIG-A) in effect for the 3-year review period that ended on December 31, 2024. A system of quality control encompasses the SOIG-A's structure, adopted policies, and established procedures to provide it with reasonable assurance of conforming in all material respects with the Generally Accepted Government Auditing Standards (GAGAS) and applicable legal and regulatory requirements.¹ The elements of quality control are described in GAGAS.

In our opinion, except for the deficiency described in this report, the system of quality control for the SOIG-A in effect for the 3-year review period that ended on December 31, 2024, was suitably designed and complied with to provide the SOIG-A with reasonable assurance of performing and reporting in conformity with GAGAS and applicable legal and regulatory requirements in all material respects.

Audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. The SOIG-A received an external peer review rating of *pass with a deficiency*. The external peer review rating of *pass with a deficiency* is based on our assessment of the design of the SOIG-A's system of quality control and the extent of compliance with GAGAS and SOIG-A policies and procedures. We considered the nature, pervasiveness, and relative importance of the deficiency we identified and the extent of compliance with GAGAS as a whole. The deficiency we identified could create a situation in which the SOIG-A would not have reasonable assurance of performing or reporting in conformity with applicable professional standards in one or more important respects. However, the deficiency does not rise to the level of a significant deficiency as defined in the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) "Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General" (CIGIE Guide), which is required to support a *fail* rating.² Therefore, we determined that our review supports a *pass with a deficiency* rating for the SOIG-A.

¹ Government Accountability Office Report No. GAO-21-368G, "Government Auditing Standards," July 2018 (Updated April 2021).

² CIGIE, "Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General," March 2020. The CIGIE Guide defines a significant deficiency as one or more deficiencies that result in the system of quality control not providing the audit organization with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. According to the CIGIE Guide, only peer reviews that identify one or more significant deficiencies result in a *fail* rating.

Letter of Comment

We issued a Letter of Comment, dated February 9, 2026, that presents findings we did not consider to be significant enough to affect our opinion in this report.

Basis of Opinion

We conducted our peer review in accordance with GAGAS and the CIGIE Guide. We interviewed SOIG-A auditors to obtain an understanding of the nature of the SOIG-A and the design of its system of quality control. The understanding we obtained was sufficient to assess the risks implicit in SOIG-A audit functions. Based on our assessment of the risks, we nonstatistically selected samples of performance audits and terminated audits that the SOIG-A completed from January 1, 2022, through December 31, 2024, consisting of:

- three of eight performance audits and
- one of two terminated audits.

The samples of three performance audits and one terminated audit we selected represent a reasonable cross-section of the universe of eight performance audits and two terminated audits that the SOIG-A completed during the 3-year review period that ended on December 31, 2024.

In performing our review, we tested for compliance with GAGAS and the SOIG-A's quality control policies and procedures to the extent that we considered appropriate. These tests covered the application of the SOIG-A's policies and procedures on the selected performance audits and terminated audit. We based our review on selected tests; therefore, our review may not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it.

On December 17, 2025, we held an exit conference with SOIG-A management representatives to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion. The Enclosure identifies our scope and methodology, including our basis for selecting the three performance audits and one terminated audit.

Responsibilities and Limitations

The SOIG-A is responsible for establishing and maintaining a system of quality control designed to provide it with reasonable assurance that the organization and its personnel comply in all material respects with GAGAS and applicable legal and regulatory requirements. Our responsibility is to express an opinion on the design of the system of quality control and the SOIG-A's compliance based on our review. Inherent limitations exist in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. The projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions or because the degree of compliance with the policies or procedures may deteriorate.

Deficiency. The SOIG-A Did Not Perform Monitoring of Quality Procedures During the 3-Year Period of Review

The SOIG-A did not perform monitoring of quality procedures during the 3-year period that ended on December 31, 2024. GAGAS 5.43 states that the audit organization should perform monitoring procedures that enable it to assess compliance with professional standards and quality control policies and procedures for GAGAS engagements.³ Additionally, GAGAS 5.44 states that the audit organization should analyze and summarize the results of its monitoring procedures at least annually and identify any systemic or repetitive issues needing improvement and recommendations for corrective action. Lastly, GAGAS 5.45 states that the audit organization should evaluate the effects of deficiencies noted during monitoring of the audit organization's system of quality control to determine and implement appropriate actions to address the deficiencies.

The SOIG-A's standard operating procedures (SOPs) state that the audit manager will complete a review on an annual basis of at least one completed audit to determine whether the auditors performed their work in accordance with GAGAS.⁴

We could not determine why the SOIG-A did not perform monitoring of quality procedures in 2022 and 2023 because the previous SOIG-A audit director departed the agency in August 2023, and the current SOIG-A audit director began in February 2024. During the team's discussions with the current SOIG-A audit director, they stated that the SOIG-A did not appear to perform monitoring of quality procedures during 2022 and 2023. Specifically, the audit director could not locate any documentation to support that the SOIG-A performed monitoring of quality procedures during those two years. Additionally, the audit director informed us that staffing vacancies at the SOIG-A affected its ability to perform monitoring of quality procedures in 2024.

Audit organizations must perform monitoring of quality procedures and analyze and summarize the results of their monitoring procedures at least annually to comply with GAGAS monitoring of quality requirements. Also, any monitoring of quality procedures that an audit organization performs should be documented to show that the audit organization considered any systemic or repetitive issues needing improvement, along with recommendations for corrective action.

This deficiency does not rise to the level of a significant deficiency because we determined that the SOIG-A auditors overall performed their work in accordance with GAGAS, and we did not identify any GAGAS noncompliance that we consider to be systemic.

³ GAGAS, Chapter 5, "Quality Control and Peer Review," 5.42–5.59, "Monitoring of Quality."

⁴ U.S. Special Operations Command, "Standard Operating Procedures-2023-1," June 7, 2023.

Recommendation, Management Comments, and Our Response

Recommendation 1

We recommend that the Director of the Audit Division for the U.S. Special Operations Command Office of the Inspector General adhere to the U.S. Special Operations Command, “Standard Operating Procedures-2023-1,” for monitoring and documenting quality in the division in accordance with Generally Accepted Government Auditing Standards 5.43, 5.44, and 5.45.⁵

U.S. Special Operations Command Inspector General Comments

The Inspector General for the U.S. Special Operations Command, responding on behalf of the Director of the Audit Division, agreed with the recommendation and stated that the Director initiated an update of the SOPs to include a more robust documented process to monitor and document quality in the division in accordance with GAGAS 5.43, 5.44, and 5.45.

Our Response

Comments from the Inspector General addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation when the SOIG-A provides a copy of the SOPs that include the updates to monitor and document quality in the division in accordance with GAGAS 5.43, 5.44, and 5.45.

If you have any questions or would like to meet to discuss the review, please contact [REDACTED]. We appreciate the cooperation and assistance we received during the peer review.



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

⁵ The 2024 revision of GAGAS will supersede the 2018 revision (updated April 2021). The GAGAS guidance for sections 5.43, 5.44, and 5.45 will be included in section 5.90 of the 2024 GAGAS revision. According to the 2024 revision, a system of quality management that complies with Government Auditing Standards is required to be designed and implemented by December 15, 2025. The 2024 revision changed the term “system of quality control” to “system of quality management.”

Enclosure

Scope and Methodology

We conducted this peer review from February through September 2025 in accordance with GAGAS and the CIGIE Guide. These standards and guide require that we obtain an understanding of the audit organization's system of quality control and conclude whether the audit organization:

- appropriately designed the system to ensure compliance with GAGAS and
- complied with GAGAS and internal policies and procedures.

We also conducted this peer review in accordance with CIGIE's "Quality Standards for Inspection and Evaluation," published in December 2020. These standards require that we adequately plan the peer review to ensure that objectives are met and that we perform the peer review to obtain sufficient and relevant evidence to support the findings, conclusions, and recommendations.

This peer review covered the 3-year period from January 1, 2022, through December 31, 2024. We tested the SOIG-A projects for compliance with its system of quality control to the extent we considered appropriate. We selected a reasonable cross-section of work the SOIG-A performed during the 3-year review period. As detailed in the following sections, we used the appendixes and procedures in the CIGIE Guide to conduct the peer review.

Policies and Procedures (CIGIE Guide Appendix A)

Using CIGIE Guide Appendix A, we obtained general information about the SOIG-A system of quality control to determine the adequacy of the established policies and procedures and compliance with GAGAS. We requested that the SOIG-A complete Column 1 of Appendix A and provide a copy of its relevant policies and procedures. Using Column 2 of Appendix A, we recorded our conclusion on the policies and procedures of the SOIG-A's compliance with GAGAS. We concluded that the SOIG-A policies and procedures were adequate and complied with GAGAS.

Checklist for the Standards of Independence, Competence and Continuing Professional Education, and Quality Control and Peer Review (CIGIE Guide Appendix B)

Using CIGIE Guide Appendix B, we performed tests to determine the extent to which SOIG-A auditors complied with GAGAS general standards. The general standards consist of Independence, Competence and Continuing Professional Education (CPE), and Quality Control and Peer Review.

Independence

We reviewed the independence records for the auditors assigned to the four projects we reviewed at the SOIG-A. We concluded that the auditors complied with the GAGAS Independence general standard when they performed the four projects we reviewed.

Competence and Continuing Professional Education

We interviewed all four of the audit staff members at the SOIG-A as of March 28, 2025. We interviewed the audit staff members to determine their understanding of, and compliance with, GAGAS and SOIG-A quality control policies and procedures. Based on the interviews, we concluded that the audit staff members were competent and had an adequate understanding of GAGAS and SOIG-A policies and procedures.

We reviewed CPE documentation for auditors assigned to the SOIG-A during the most recently completed 2-year CPE reporting period covering FYs 2022 and 2023 to determine whether the auditors met the GAGAS CPE requirements. We nonstatistically selected a sample of four of eight auditors assigned to the SOIG-A. We reviewed the CPE documentation to determine whether the auditors earned the minimum number of CPE hours GAGAS requires. We determined that one auditor did not earn the minimum CPE hours. Also, the SOIG-A did not maintain adequate CPE documentation for the auditor in accordance with GAGAS. See Finding 1 in the Letter of Comment for additional details.

Quality Control and Peer Review

We requested documentation for the internal quality assurance reviews that the SOIG-A completed from January 1, 2022, through December 31, 2024, to determine whether the SOIG-A:

- performed monitoring procedures of its projects that enabled it to assess compliance with professional standards and quality control policies and procedures,
- analyzed and summarized the results of its monitoring procedures, and
- identified any systemic or repetitive problems that needed improvement and made recommendations for corrective action.

The SOIG-A did not perform monitoring of quality procedures during the 3-year peer review period. The SOIG-A could not provide any records for evidence of internal quality assurance reviews from January 1, 2022, through December 31, 2024. See the deficiency in the System Review Report for additional details.

Additionally, we determined that the SOIG-A complied with GAGAS requirements for peer reviews by obtaining a peer review once every 3 years. See the Prior Coverage section of this report for additional information on previously completed SOIG-A peer reviews.

Checklist for Performance Audits (CIGIE Guide Appendix E)

From January 1, 2022, through December 31, 2024, the SOIG-A completed eight performance audits. We nonstatistically selected a sample of three performance audits for our review.

We chose performance audits that would provide a reasonable cross-section of performance audits that the SOIG-A conducted. For example, we chose performance audits that resulted in the selection of various SOIG-A auditors. We reviewed the performance audits for compliance with GAGAS using CIGIE Guide Appendix E. Overall, we determined that the SOIG-A complied with GAGAS for the three performance audits that we reviewed. However, the auditors did not assess audit risk for the three performance audits we reviewed. See Finding 2 in the Letter of Comment for additional details. The following table lists the performance audits we selected for our review.

Table. SOIG-A Performance Audits Selected for Review

Audit Title	Report Number	Report Date
Audit of the Special Operations Command–Pacific Defense Travel System	23-02	July 10, 2023
Audit of U.S. Special Operations Command Approval Process for Temporary Duty Travel in Excess of 180 Days	23-03	August 18, 2023
Audit of Time and Attendance Program	22-04	January 16, 2024

Source: The DoD OIG.

Terminated Audits

From January 1, 2022, through December 31, 2024, the SOIG-A terminated two audits, and we nonstatistically selected one of the audits for our review. The terminated audit we reviewed was Project No. 23-01, “Audit of United States Army Special Operations Command Civilian Drug Testing Program.” We reviewed the audit documentation for this terminated audit to assess whether the auditors documented the results of the work to date of termination and why the audit was terminated, as required by GAGAS. We concluded that the SOIG-A complied with GAGAS when they terminated the audit.

Use of Computer-Processed Data

We did not use computer-processed data to perform this peer review.

Prior Coverage

During the last 5 years, the DoD Office of Inspector General (DoD OIG) issued one report discussing external peer review of the SOIG-A. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>.

DoD OIG

Report No. DODIG-2022-124, “External Peer Review of the United States Special Operations Command, Office of the Inspector General, Audit Branch,” September 1, 2022

The DoD OIG evaluated whether the SOIG-A system of quality control in effect for the 3-year review period that ended on December 31, 2021, was suitably designed and whether the SOIG-A complied with its quality control system to provide it with reasonable assurance of conformity with the applicable professional standards. The DoD OIG issued a peer review rating of pass for the SOIG-A. The DoD OIG did not identify any deficiencies or findings during the peer review.



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

February 9, 2026

MEMORANDUM FOR COMMANDER, U.S. SPECIAL OPERATIONS COMMAND

SUBJECT: Letter of Comment on the External Peer Review of the U.S. Special Operations Command Office of the Inspector General Audit Division (Report No. DODIG-2026-054)

We reviewed the system of quality control for the U.S. Special Operations Command Office of the Inspector General Audit Division (SOIG-A) in effect for the 3-year period that ended on December 31, 2024. We issued our System Review Report on February 9, 2026, in which the SOIG-A received a rating of *pass with a deficiency*. The findings in this Letter of Comment should be read in conjunction with the System Review Report. The findings described below are not significant enough to affect our opinion in the System Review Report. We considered the nature, pervasiveness, and relative importance of the findings and the extent of compliance with the Generally Accepted Government Auditing Standards (GAGAS) taken as a whole.⁶ We determined that the findings do not rise to the level of a deficiency as defined in the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) "Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General" (CIGIE Guide).⁷

Finding 1. One Auditor at the SOIG-A Did Not Meet the GAGAS Requirements for Continuing Professional Education

One of the four auditors that we reviewed at the SOIG-A did not meet the GAGAS requirements for continuing professional education (CPE) during the most recently completed 2-year reporting period.⁸ Specifically, we identified that the auditor did not meet the GAGAS 20-hour CPE requirement.⁹ The auditor completed 2.5 CPE hours and was deficient 17.5 hours of the 20-hour requirement. The auditor was required to meet only the GAGAS 20-hour CPE requirement because the auditor departed the SOIG-A in FY 2023 (August 2023).

GAGAS 4.17 states that auditors should complete at least 20 CPE hours each year of the 2-year period.¹⁰ Additionally, the SOIG-A's standard operating procedures (SOPs) state that auditors need to have adequate professional competence to address the audit objectives and carry out the audit in accordance with GAGAS.¹¹

⁶ Government Accountability Office Report No. GAO-21-368G, "Government Auditing Standards," July 2018 (Updated April 2021).

⁷ CIGIE, "Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General," March 2020. The CIGIE Guide defines a deficiency as one or more findings that could create a situation in which the audit organization would not have reasonable assurance of performing and reporting in conformity with applicable professional standards in one or more important respects.

⁸ The most recently completed 2-year CPE reporting period at the SOIG-A covered FYs 2022 and 2023.

⁹ The auditor departed the SOIG-A in 2023. As result, we assessed only whether the auditor completed at least 20 CPE hours during the first year of the 2-year reporting period.

¹⁰ GAGAS, Chapter 4, "Competence and Continuing Professional Education," 4.16–4.53, "Continuing Professional Education."

¹¹ U.S. Special Operations Command, "Standard Operating Procedures-2023-1," June 7, 2023.

The SOIG-A also could not demonstrate that the auditor met the GAGAS CPE requirements because the SOIG-A did not maintain adequate documentation to support the CPE hours recorded in the CPE tracking spreadsheet. We compared the CPE tracking spreadsheet to the CPE completion certificates that the SOIG-A provided to us and found that the spreadsheet did not match the CPE completion certificates the SOIG-A kept. The CPE tracking spreadsheet recorded 47.5 CPE hours in FY 2022 for the auditor. However, the SOIG-A was only able to provide the CPE completion certificates for 2.5 CPE hours recorded in the spreadsheet.

GAGAS 4.18 states that the audit organization should maintain documentation of each auditor's earned CPE hours. Additionally, GAGAS 4.51 states that the audit organization may maintain documentation of CPE hours, or it may delegate the responsibility to the auditor and put in place adequate procedures to ensure that its records of CPE hours earned by auditors are supported by the documentation the auditors maintain. Lastly, the SOIG-A's SOPs state that the SOIG-A will maintain documentation to show that the auditors met the GAGAS requirements for CPE.

We were not able to determine why the discrepancy occurred between the SOIG-A CPE tracking spreadsheet and CPE completion certificates and if the auditor could provide additional CPE completion certificates because the previous SOIG-A audit director departed the agency in August 2023, and the current SOIG-A audit director began in February 2024.

Auditors need to meet the GAGAS CPE requirements so that they maintain the knowledge, skills, and abilities necessary to conduct their work in accordance with GAGAS. Additionally, audit organizations need to maintain CPE documentation and keep accurate records of the CPE hours earned for an appropriate period of time to satisfy any legal and administrative requirements, including peer review.

This finding does not rise to the level of a deficiency because only one of the four auditors that we sampled did not comply with the GAGAS 20-hour CPE requirement, and the finding does not appear to be systemic.

Recommendations, Management Comments, and Our Response

Recommendation 2

We recommend that the Director of the Audit Division for the U.S. Special Operations Command Office of the Inspector General develop and implement controls to ensure that continuing professional education hours are accurately recorded and tracked and continuing professional education documentation is maintained to support the hours each auditor earns.

U.S. Special Operations Command Inspector General Comments

The Inspector General for the U.S. Special Operations Command, responding on behalf of the Director of the Audit Division, agreed with the recommendation and stated that the Director initiated an update of the SOPs to include guidance on the GAGAS CPE requirements. The update includes guidance for the SOIG-A to qualify, document, track, monitor, and report CPE. Additionally, the Inspector General stated that the Director reviewed all of the auditors' CPE for 2025 and verified that the CPE hours the auditors earned were supported by relevant certificates on December 12, 2025. The Director subsequently signed each auditor's CPE tracker to certify it and stored each signed CPE tracker and corresponding certificates on the Audit Division's SharePoint site. This process to record, monitor, and maintain auditor CPE hours will be included in the update to the SOPs.

Our Response

Comments from the Inspector General addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation when the SOIG-A provides a copy of the updated SOPs that include guidance to help ensure that CPE hours are accurately recorded and tracked and CPE documentation is maintained to support the CPE hours each auditor earns.

Recommendation 3

We recommend that the Director of the Audit Division for the U.S. Special Operations Command Office of the Inspector General develop and implement controls to track each auditor's continuing professional education compliance on a quarterly basis to help ensure that auditors complete sufficient continuing professional education hours in a 2-year reporting period.

U.S. Special Operations Command Inspector General Comments

The Inspector General for the U.S. Special Operations Command, responding on behalf of the Director of the Audit Division, agreed with the recommendation and stated that the Director initiated an update of the SOPs to include guidance on the GAGAS CPE requirements. The update will include guidance for the Director to monitor CPEs on a quarterly and annual basis. Additionally, the Inspector General stated that the Director reviewed all of the auditors' CPE for 2025 and verified that the CPE hours earned were supported by relevant certificates on December 12, 2025. The Director subsequently signed each auditor's CPE tracker to certify it and stored each signed CPE tracker and corresponding certificates on the Audit Division's SharePoint site. This process to record, monitor, and maintain CPE will be included in the update to the SOPs and is designed to help ensure the auditors earn the required CPE hours in each 2-year reporting period.

Our Response

Comments from the Inspector General addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation when the SOIG-A provides a copy of the updated SOPs that include guidance to track each auditor's CPE compliance on a quarterly basis to help ensure that auditors complete sufficient continuing professional education hours in a 2-year reporting period.

Finding 2. Auditors at the SOIG-A Did Not Assess Audit Risk for the Three Performance Audits Selected for Review

The SOIG-A auditors did not assess audit risk for the three performance audits we reviewed. GAGAS 8.05 states that in planning the audit, auditors should assess significance and audit risk.¹² GAGAS 8.05 also states that auditors should apply these assessments to establish the scope and methodology for addressing the audit objectives and that planning is a continuous process throughout the audit.

The SOIG-A did not assess audit risk for the following three performance audits.

- Audit of Special Operations Command–Pacific Defense Travel System
- Audit of U.S. Special Operations Command Approval Process for Temporary Duty in Excess of 180 Days
- Audit of Time and Attendance¹³

The SOIG-A's SOPs provide guidance similar to what is contained in GAGAS. The SOPs state that in planning the audit, auditors should assess significance and audit risk and apply the assessment to establish the scope and methodology for addressing the audit objective.

We were not able to hold follow-up discussions with the SOIG-A to determine why the auditors did not assess audit risk because the previous SOIG-A audit director departed the agency in August 2023, and the current SOIG-A audit director began in February 2024.

It is important that auditors assess audit risk. The assessment helps the auditors establish the scope and develop the methodology to gather data and design analytical methods to allow them to obtain sufficient and appropriate evidence to achieve the audit objectives. The assessment also helps the auditors reduce audit risk to an acceptable level.

This finding does not rise to the level of a deficiency because we found that the auditors complied with GAGAS when they completed the three performance audits overall.

¹² GAGAS, Chapter 8, "Fieldwork Standards for Performance Audits," 8.03–8.19, "Planning."

¹³ Report No. 23-02, "Audit of Special Operations Command–Pacific Defense Travel System," July 10, 2023; Report No. 23-03, "Audit of U.S. Special Operations Command Approval Process for Temporary Duty in Excess of 180 Days," August 18, 2023; and Report No. 22-04, "Audit of Time and Attendance," January 16, 2024.

Recommendation, Management Comments, and Our Response

Recommendation 4

We recommend that the Director of the Audit Division for the U.S. Special Operations Command Office of the Inspector General develop a tool, such as an audit risk assessment template, to help ensure that the auditors assess audit risk in accordance with Generally Accepted Government Auditing Standard 8.05.

U.S. Special Operations Command Inspector General Comments

The Inspector General for the U.S. Special Operations Command, responding on behalf of the Director of the Audit Division, agreed with the recommendation and stated that the Director developed a template the auditors should use to assess audit risk and will ensure that the template is implemented for all new audit engagements. Additionally, the Inspector General stated that the template will be included in the updates to the SOPs along with guidance on how to use and implement the template in each audit engagement in accordance with GAGAS 8.05.

Our Response

Comments from the Inspector General addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation when the SOIG-A provides a copy of the updated SOPs that includes the audit risk assessment template the auditors should use to help ensure they assess audit risk in accordance with GAGAS 8.05.

If you have any questions or would like to meet to discuss the review, please contact [REDACTED]. We appreciate the cooperation and assistance we received during the peer review.



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

Management Comments

U.S. Special Operations Command Office of the Inspector General



UNCLASSIFIED
UNITED STATES SPECIAL OPERATIONS COMMAND
7701 TAMPA POINT BOULEVARD
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SOIG

9 January 2026

MEMORANDUM FOR DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR
GENERAL, 4800 MARK CENTER DRIVE, ALEXANDRIA, VA 22350-1500

SUBJECT: United States Special Operations Command Office of Inspector General
Audit Division Response to Department of Defense Office of Inspector General Draft
Report, "External Peer Review of the U.S. Special Operations Command Office of the
Inspector General Audit Division" (Project No. D2025-DEV0SO-0078.000)

1. This is the United States Special Operations Command Office of Inspector General (SOIG) Audit Division response to the Department of Defense Office of the Inspector General (DoD OIG) draft report, "External Peer Review of the U.S. Special Operations Command Office of the Inspector General Audit Division" (Project No. D2025-DEV0SO-0078.000). The SOIG concurs with the report as written.

2. The SOIG Audit Division will correct issues identified in this report and develop and implement a corrective action plan outlined in the following recommendations:

a. **RECOMMENDATION 1:** The DoD OIG recommends that the Director of the Audit Division for the U.S. Special Operations Command Office of the Inspector General adhere to the U.S. Special Operations Command, "Standard Operating Procedures-2023-1," for monitoring and documenting quality in the division in accordance with Generally Accepted Government Auditing Standards (GAGAS) 5.43, 5.44, and 5.45.

b. **RESPONSE:** SOIG concurs with this recommendation. The Audit Director initiated an update of the Standard Operating Procedures (SOPs) to include a more robust documented process for monitoring and documenting quality in the division in accordance with GAGAS 5.43-5.45. Estimated completion date: January 2026.

c. **RECOMMENDATION 2:** The DoD OIG recommends that the Director of the Audit Division for the U.S. Special Operations Command Office of the Inspector General develop and implement controls to ensure that continuing professional education (CPE) hours are accurately recorded and tracked and continuing professional education documentation is maintained to support the hours each auditor earns.

d. **RESPONSE:** SOIG concurs with this recommendation. The Audit Director initiated an update of the SOPs to include an updated section that provides guidance on GAGAS CPE requirements: qualifying CPE, documenting CPE, tracking CPE, monitoring CPE quarterly and annually, and reporting CPE. On 12 December 2025, Audit Director reviewed all auditors' documented CPE for 2025 and verified that all CPE

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U.S. Special Operations Command Office of the Inspector General (cont'd)

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SOIG

SUBJECT: U.S. Special Operations Command Office of the Inspector General Audit Division Response to Department of Defense Office of Inspector General Draft Report, "External Peer Review of the U.S. Special Operations Command Office of the Inspector General Audit Division" (Project No. D2025-DEV0SO-0078.000)

each auditor reported had the relevant supporting certificates. The Audit Director subsequently certified each auditor's tracker (PDF and digital signature) and stored each signed CPE tracker within the Audit Division SharePoint with the corresponding certificates. This process for recording, monitoring and maintaining auditor CPEs will be documented in the updated SOPs. Estimated completion date: January 2026.

e. **RECOMMENDATION 3:** The DoD OIG recommends that the Director of the Audit Division for the U.S. Special Operations Command Office of the Inspector General develop and implement controls to track each auditor's continuing professional education compliance on a quarterly basis to help ensure that auditors complete sufficient continuing professional education hours in a 2-year reporting period.

f. **RESPONSE:** SOIG concurs with this recommendation. The Audit Director initiated an update of the SOPs to include an updated section that provides guidance on GAGAS CPE requirements: qualifying CPE, documenting CPE, tracking CPE, monitoring CPE quarterly and annually, and reporting CPE. On 12 December 2025, Audit Director reviewed all auditors' documented CPE for 2025 and verified that all CPE each auditor reported had the relevant supporting certificates. The Audit Director subsequently certified each auditor's tracker (PDF and digital signature) and stored each signed CPE tracker within SharePoint with the corresponding certificates. This process for recording, monitoring and maintaining auditor CPEs will be documented in the updated SOPs to ensure auditors have the required CPE in each 2-year reporting period. Estimated completion date: January 2026.

g. **RECOMMENDATION 4:** The DoD OIG recommends that the Director of the Audit Division for the U.S. Special Operations Command Office of the Inspector General develop a tool, such as an audit risk assessment template, to help ensure that the auditors assess audit risk in accordance with Generally Accepted Government Auditing Standard 8.05.

h. **RESPONSE:** SOIG concurs with this recommendation. The Audit Director developed a risk assessment tool for assessing audit risk and ensured its implementation into all new audit engagements. The template will be included in the updated SOP along with guidance on using the tool and implementing it within each relevant engagement in accordance with GAGAS 8.05. Estimated completion date: January 2026.

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U.S. Special Operations Command Office of the Inspector General (cont'd)

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SOIG

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3. Points of contact for this action are [REDACTED]
[REDACTED]
[REDACTED]



CHRISTOPHER L. DIEDRICH
Colonel, U.S. Army
Inspector General

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Acronyms and Abbreviations

- CIGIE** Council of the Inspectors General on Integrity and Efficiency
- CPE** Continuing Professional Education
- GAGAS** Generally Accepted Government Auditing Standards
- SOIG-A** U.S. Special Operations Command Office of the Inspector General Audit Division
- SOP** Standard Operating Procedure



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