



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

March 28, 2016

**MEMORANDUM FOR ASSISTANT DIRECTOR, INTEGRITY & QUALITY ASSURANCE,
DEFENSE CONTRACT AUDIT AGENCY**

SUBJECT: Quality Control Review of the Ernst & Young LLP and the Defense Contract Audit Agency, Office of Management and Budget Circular A-133 Audit of the SRC, Inc. for Fiscal Year Ending September 30, 2014
(Project No. D2016-DAPOSA-0126.000)

This memorandum confirms the telephone conversation between John H. Burns, Branch Manager, and Gabriel Negron-Pumares of my staff, regarding our planned visit to your office on April 13 through April 15, 2016. The entrance conference is planned for the morning of April 13, 2016 at your Dewitt Suboffice.

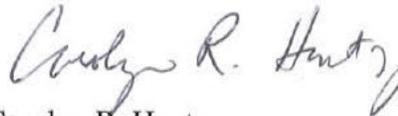
As the cognizant agency for SRC, Inc., we will be performing a quality control review of the Office of Management and Budget (OMB) Circular A-133 audit for the fiscal year ending September 30, 2014. The purpose of our review will be to determine whether the audit work was performed in accordance with the OMB Circular A-133 requirements and applicable auditing standards.

Please have the following information pertaining to the FY 2014 single audit available for our review during our planned visit to your Dewitt Suboffice:

- All audit working papers and documentation, including hard copy files supporting the audit.
- Listing of individuals who participated in the audit, their titles, and respective hours charged to the audit.
- Support for continuing professional education completed by individuals who participated in the audit for the reporting period in which the audit was performed.
- Specific evidence of auditor independence.
- Copy of documentation regarding any coordination between DCAA and Ernst & Young for audit work responsibilities.

We will also be visiting the offices of Ernst & Young during the review. If you have any questions, please contact Mr. Gabriel Negron-Pumares at (703) 601-5831 or by email at gabriel.negorn-pumares@dodig.mil.

Sincerely,



Carolyn R. Hantz
Assistant Inspector General
Audit Policy and Oversight

cc:

Chief, Integrity and Quality Assurance Directorate, External Support Division, DCAA
Branch Manager, Upstate New York Branch Office, DCAA