



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

March 11, 2014

MEMORANDUM FOR DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE

SUBJECT: Quality Control Review of the Defense Finance and Accounting Service Internal Audit Function (Project No. D2014-DAPOCM-0130.000)

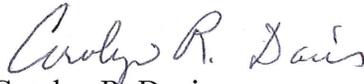
The Office of the Assistant Inspector General for Audit Policy and Oversight will begin the subject review in March 2014. Our objective is to determine whether, for the period under review, Defense Finance and Accounting Service audit organization's system of quality control was suitably designed and whether the audit organization is complying with its quality control system, to provide it with reasonable assurance of conformity with applicable professional standards.

Government Auditing Standards require that an audit organization performing audits in accordance with Government Auditing Standards have an appropriate internal quality control system and undergo an external quality control review every three years by an organization that is independent of the organization being reviewed.

We will perform our review at Defense Finance and Accounting Service, Office of Internal Review, in Indianapolis, IN; Columbus, OH; and Cleveland, OH and other locations as deemed necessary.

Please provide us with a point of contact for this review within **10 days** of the date of this memorandum. If you have any questions, please contact [REDACTED]

You can obtain information about the Department of Defense Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense (IG DoD)," April 20, 2012; DoD Instruction 7600.02, "Audit Policies," April 27, 2007; and DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013. Our website is www.dodig.mil.


Carolyn R. Davis
Assistant Inspector General
Audit Policy and Oversight

cc:

Deputy Director, Defense Finance and Accounting Service
Director, Defense Finance and Accounting Service Internal Review
Deputy Director, Defense Finance and Accounting Service Internal Review