



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

October 11, 2016

Trinity Eyre
Associate Director, Financial & Regulatory Reporting
The RAND Corporation
1776 Main Street
P.O. Box 2138
Santa Monica, CA 90407-2138

Dear Ms. Eyre:

As the Federal cognizant agency for the RAND Corporation, we will be performing a quality control review of the Office of Management and Budget (OMB) Circular A-133 audit for the fiscal year ended September 27, 2015. The purpose of this review will be to determine whether the audit work performed by PricewaterhouseCoopers LLP was in accordance with OMB Circular A-133 requirements and applicable auditing standards.

We plan to visit the PricewaterhouseCoopers office located in Los Angeles, California, during the weeks of October 17 through October 28, 2016. As part of our review, we may re-test items originally tested by the auditors. If such procedures are needed, we will provide a list of the items in advance of any visits to your office, and request that you make available for our review the original supporting documentation that was provided to the auditors during the audit.

We will provide the RAND Corporation a copy of our report at the conclusion of our review. [REDACTED]

Sincerely,

A handwritten signature in cursive script, reading "Carolyn R. Hantz".

Carolyn R. Hantz
Assistant Inspector General
Audit Policy and Oversight