



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

November 16, 2016

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE, ACQUISITION,
TECHNOLOGY AND LOGISTICS
UNDER SECRETARY OF DEFENSE, INTELLIGENCE
UNDER SECRETARY OF DEFENSE, POLICY
AUDITOR GENERAL, DEPARTMENT OF ARMY
AUDITOR GENERAL, DEPARTMENT OF NAVY
AUDITOR GENERAL, DEPARTMENT OF AIR FORCE

SUBJECT: Quality Control Review of the Military Department Audit Agencies Special
Access Program Audits (Project No. D2017-DAPOIA-0046.000)

The Office of the Assistant Inspector General for Audit Policy and Oversight will begin the subject review in December 2016. The Government Auditing Standards require that an audit organization performing government audits 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. Our objective is to determine whether the quality control program for the Military Department Audit Agencies Special Access Program audits is designed to provide reasonable assurance that the policies and procedures related to the system of the audit quality are suitably designed, operating efficiently.

This review will be conducted at the Military Department Audit Agency offices. 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," April 20, 2012, Incorporating Change 1, Effective 19 August 2014; DoD Instruction 7600.02, "Audit Policies," October 16, 2014, Incorporating Change 1, Effective 15 March 2016; and DoD Instruction 7050.3, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013. Our Web site address is www.dodig.mil.

Please designate a point of contact for this review. If you have any questions, please contact Mr. Robert Kienitz, at (703) 604-8754, (robert.kienitz@dodig.mil) or Ms. Mary Jo Rubino, at (703) 604-8809 (maryjo.rubino@dodig.mil).

Carolyn R. Hantz
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Audit Policy and Oversight

cc:

Director, Department of Defense Special Access Program Central Office
Deputy Inspector General for Intelligence & Special Program Assessments