



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

January 8, 2016

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY
(FINANCIAL MANAGEMENT & COMPTROLLER)

SUBJECT: Quality Control Review of the Army Internal Review Offices
(Project No. D2016-DAPOIA-0082.000)

The Office of the Assistant Inspector General for Audit Policy and Oversight will begin the subject review in January 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 audit function of the Army Internal Review Offices is designed to provide reasonable assurance that the policies and procedures related to the system of audit quality are suitably designed, operating effectively, and complied with in practice.

This review will be conducted at the Headquarters, Department of the Army Internal Review and Army Internal Review 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; DoD Instruction 7600.02, "Audit Policies," October 16, 2014; 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 Mr. Brett Ward at (703) 699-7572 (brett.ward@dodig.mil).

A handwritten signature in cursive script, reading "Carolyn R. Hantz", is positioned above the typed name.

Carolyn R. Hantz
Assistant Inspector General
Audit Policy and Oversight