

# DFARS Procedures, Guidance, and Information

## PGI 237—Service Contracting

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### PGI 237.2—ADVISORY AND ASSISTANCE SERVICES

#### PGI 237.270 Acquisition of audit services.

The following DoD publications govern the conduct of audits:

- (1) DoDD 7600.2, Audit Policies - Provides DoD audit policies.
- (2) DoDI 7600.6, Audit of Nonappropriated Fund Instrumentalities and Related Activities - Provides guidance to audit organizations for audits of nonappropriated fund organizations.
- (3) DoD 7600.7-M, Internal Audit Manual, Chapter 20 - Provides policy and guidance to DoD audit organizations for the monitoring of audit services provided by non-Federal auditors.