



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

May 4, 2016

**MEMORANDUM FOR DIRECTOR, DEFENSE CONTRACT AUDIT AGENCY**

**SUBJECT: Announcement of External Peer Review of the Defense Contract Audit Agency  
(Project No. D2016-DAPOCM-0122.000)**

The Department of Defense Office of Inspector General, Audit Policy and Oversight will perform an external peer review of Defense Contract Audit Agency (DCAA). The Team Lead for this review is Mark Dixon, Program Director, Audit Policy and Oversight. We will begin the review in May 2016.

Our objective is to determine whether the DCAA'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 the 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 review individual audits from DCAA headquarters and field offices, as well as internal quality assessment activities necessary to meet the review objectives. We will use the *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal offices of Inspector General*.

To facilitate our review, the DoD Acting Inspector General and the Director, DCAA signed a memorandum of understanding that outlines the required documentation and scope of our review. We look forward to working with you and your staff. If you have any questions, please contact [REDACTED]

A handwritten signature in black ink, appearing to read "RR Stone", is positioned above the typed name.

Randolph R. Stone  
Deputy Inspector General  
Policy and Oversight