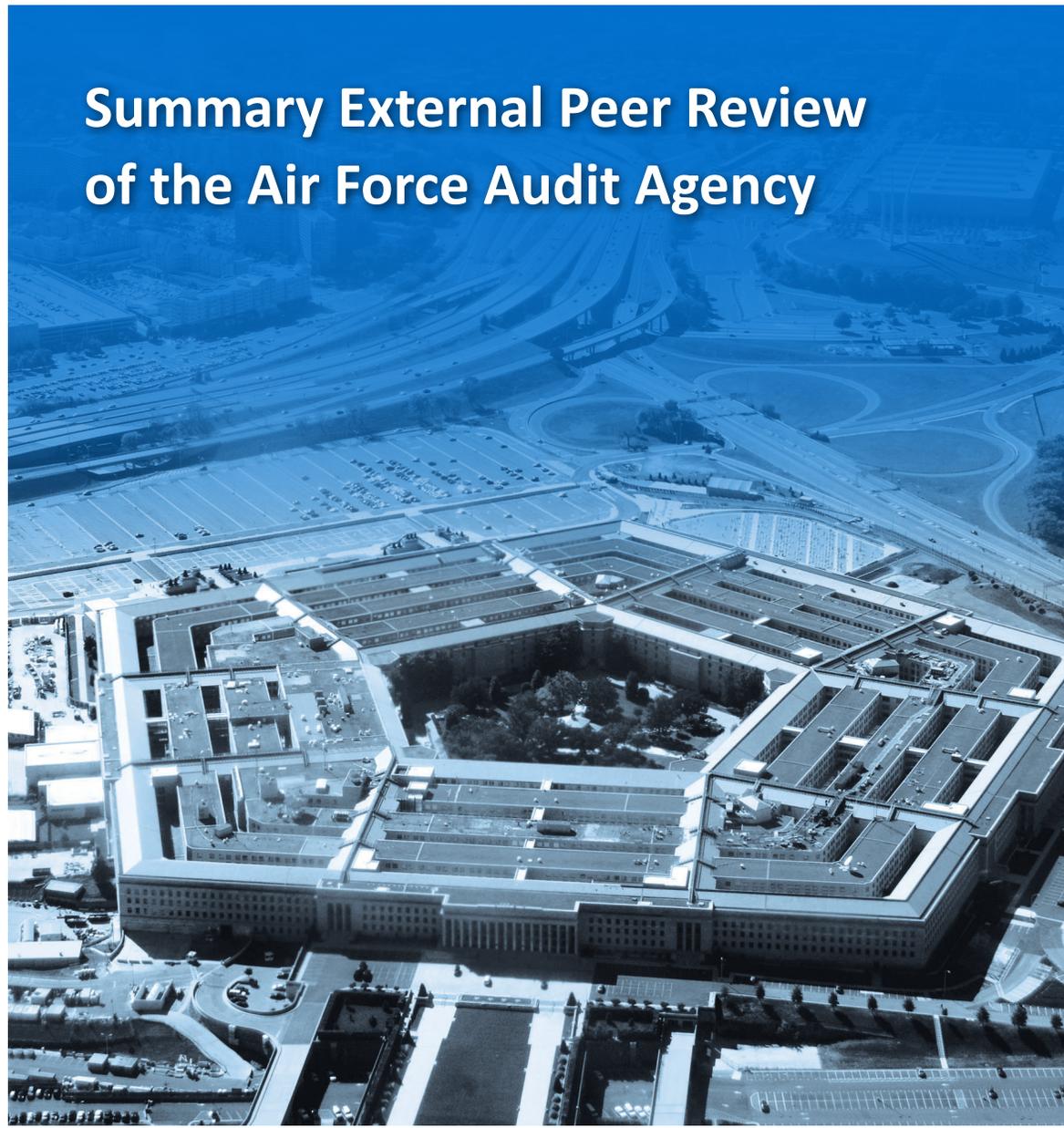




INSPECTOR GENERAL

U.S. Department of Defense

JULY 1, 2024



Summary External Peer Review of the Air Force Audit Agency

INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY





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

July 1, 2024

MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Summary External Peer Review of the Air Force Audit Agency
(Report No. DODIG-2024-103)

This final report combines the results of the Army Audit Agency's external peer review (peer review) of the Air Force Audit Agency non-Special Access Program projects and our peer review of Special Access Program projects to make a summary assessment on the system of quality control for the Air Force Audit Agency for the 3-year period that ended on December 31, 2022. We are providing this final report for your information and use. The report does not contain recommendations. We provided a discussion draft of this report to the Auditor General of the Department of the Air Force, who provided no additional comments. Therefore, we are publishing this report in final form.

We appreciate the cooperation and assistance we received during the peer review. If you have any questions, please contact [REDACTED].

FOR THE INSPECTOR GENERAL:

A handwritten signature in black ink, appearing to read "Randolph R. Stone", is positioned above the printed name.

Randolph R. Stone
Assistant Inspector General for Evaluations
Space, Intelligence, Engineering, and Oversight





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

July 1, 2024

MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

SUBJECT: Summary System Review Report on the External Peer Review of the Air Force Audit Agency (Report No. DODIG-2024-103)

We compiled the results of the Army Audit Agency's (AAA) external peer review of the Air Force Audit Agency's non-Special Access Program (SAP) projects and our peer review of SAP projects to make a summary assessment of the system of quality control for the Air Force Audit Agency for the 3-year period from January 1, 2020, through December 31, 2022.

A system of quality control encompasses the Air Force Audit Agency's organization structure, adopted policies, and established procedures to provide the organization with reasonable assurance of conforming, in all material respects, with Government Auditing Standards and applicable legal and regulatory requirements. The elements of quality control are described in Government Auditing Standards.

In our opinion, the Air Force Audit Agency suitably designed and complied with its system of quality control in effect for the 3-year period that ended on December 31, 2022. The system provided the Air Force Audit Agency with reasonable assurance that it conformed, in all material respects, with Government Auditing Standards and applicable legal and regulatory requirements.

Audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. The AAA issued an external peer review rating of *pass* on the Air Force Audit Agency system of quality control for non-SAP projects.¹ We also issued an external peer review rating of *pass* on the Air Force Audit Agency system of quality control for SAP projects.² Therefore, the Air Force Audit Agency is receiving a summary external peer review rating of *pass*.

Letters of Comment

The AAA issued a Letter of Comment to the Air Force Audit Agency on September 29, 2023, and we issued a Letter of Comment to the Air Force Audit Agency on April 18, 2024.

The Letters of Comment present findings that we did not consider to be significant enough to affect our opinion in this Summary System Review Report of the Air Force Audit Agency.

¹ AAA Report No. A-2023-0079-FIZ, "System Review Report on the External Peer Review of the Air Force Audit Agency (Project No. A-2023-FIZ-0022)," September 29, 2023.

² DoD OIG Report No. DODIG-2024-076, "External Peer Review of Air Force Audit Agency Special Access Program Projects," April 18, 2024.

Basis of Opinion

The AAA and we conducted both peer reviews in accordance with Government Auditing Standards and the Council of the Inspectors General on Integrity and Efficiency (CIGIE) “Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General” (CIGIE Guide)³.

In performing the two peer reviews, the AAA and we interviewed Air Force Audit Agency personnel and obtained an understanding of the nature of the design of the Air Force Audit Agency’s system of quality control. The understanding the AAA and we obtained was sufficient to assess the implicit risks in Air Force Audit Agency audit functions. Based on the assessments, the AAA and we nonstatistically selected projects that were completed or terminated during the 3-year review period to test for conformity with Government Auditing Standards and compliance with the Air Force Audit Agency’s system of quality control. Specifically, as part of the AAA peer review, the AAA nonstatistically selected 8 non-SAP projects consisting of:

- 6 of 1,391 performance audits,
- 1 of 35 attestation engagements, and
- 1 of 324 terminated audits.

As part of our peer review, we nonstatistically selected 3 SAP projects consisting of:

- 2 of 20 performance audits and
- 1 of 8 attestation engagements.

The AAA and we performed tests of the quality control policies and procedures by applying the appropriate CIGIE Guide checklist and Air Force Audit Agency policies and procedures to the selected projects. The AAA’s and our peer reviews were based on selected tests; therefore, the peer reviews may not have detected all weaknesses or noncompliance with the system of quality control.

We advised the Air Force Audit Agency of the summary opinion expressed in this report. We believe the procedures that the AAA and we performed provide a reasonable basis for our summary opinion. The Enclosure identifies the scope and methodology of the reviews.

Responsibilities and Limitation

The Air Force Audit Agency is responsible for establishing and maintaining a system of quality control designed to provide it with reasonable assurance that the organization and its personnel comply in all material respects with Government Auditing Standards and applicable legal and regulatory requirements. Our responsibility is to express a summary

³ CIGIE, “Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General,” March 2020.

opinion on the design of the system of quality control and the Air Force Audit Agency's compliance based on the peer reviews that the AAA and we conducted.

Inherent limitations exist in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected.

The projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions or because the degree of compliance with the policies or procedures may deteriorate.

FOR THE INSPECTOR GENERAL:

A handwritten signature in black ink, appearing to read 'Randolph R. Stone', is written over the printed name.

Randolph R. Stone
Assistant Inspector General for Evaluations
Space, Intelligence, Engineering, and Oversight

Enclosure:
As stated

Enclosure

Scope and Methodology

The Army Audit Agency (AAA) conducted its peer review of the non-Special Access Program (SAP) projects of the Air Force Audit Agency from January 2023 through August 2023. We conducted our peer review of Air Force Audit Agency SAP projects from March 2023 through March 2024.

The AAA and we conducted the peer reviews in accordance with Government Auditing Standards and the Council of the Inspectors General on Integrity and Efficiency (CIGIE) “Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General” (CIGIE Guide).⁴ These standards require that the AAA and we obtain an understanding of the audit organization’s system of quality control and conclude whether the audit organization:

- appropriately designed the system to ensure compliance with Government Auditing Standards and
- complied with Government Auditing Standards and internal policies and procedures.

We also conducted our peer review of Air Force Audit Agency SAP projects in accordance with the CIGIE “Quality Standards for Inspection and Evaluation,” published in December 2020. Those standards require that we adequately plan the peer review to ensure that objectives are met and that we perform the peer review to obtain sufficient and relevant evidence to support the findings, conclusions, and recommendations. We believe the evidence that the AAA and we obtained was sufficient and relevant to lead a reasonable person to sustain the findings, conclusions, and recommendations.

The AAA’s and our peer reviews covered the 3-year period of January 1, 2020, through December 31, 2022. As part of the AAA peer review, the AAA selected 8 non-SAP projects consisting of:

- 6 of 1,391 performance audits,
- 1 of 35 attestation engagements, and
- 1 of 324 terminated audits.

As part of our peer review, we selected 3 SAP projects consisting of:

- 2 of 20 performance audits, and
- 1 of 8 attestation engagements.

⁴ CIGIE, “Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General,” March 2020.

We performed oversight procedures of the AAA review to assess the adequacy of the results and ensure that the AAA consistently followed the CIGIE guidelines. Specifically, we attended meetings with representatives from the AAA and Air Force Audit Agency and reviewed their Memorandum of Understanding for performing the peer review. We also reviewed point papers and CIGIE Guide checklists that the AAA prepared to determine if the AAA obtained appropriate evidence that was sufficient for us to rely on its conclusions and findings.

The AAA “System Review Report on the External Peer Review of the Air Force Audit Agency (Project A-2023-FIZ-0022)” (System Review Report) reflects a *pass* external peer rating on the Air Force Audit Agency’s system of quality control for non-SAP projects.⁵ The AAA also issued a September 2023 Letter of Comment that identifies three findings in the areas of supervisory review, continuing professional education (CPE) documentation, and independence.⁶

As detailed in the following sections, the AAA and we used the appendixes and procedures in the CIGIE Guide to conduct the peer reviews of Air Force Audit Agency non-SAP and SAP projects.

Policies and Procedures (CIGIE Guide Appendix A)

The AAA reviewed the Air Force Audit Agency’s audit policies and procedures to determine whether they complied with Government Auditing Standards. The Air Force Audit Agency uses the same audit policies and procedures for both SAP and non-SAP projects. The AAA requested that the Air Force Audit Agency complete Column 1 of CIGIE Guide Appendix A, “Policies and Procedures,” and provide a copy of the relevant Air Force Audit Agency policies and procedures. In Column 2 of CIGIE Guide Appendix A, the AAA recorded its conclusions on the policies and procedures of the Air Force Audit Agency for compliance with Government Auditing Standards. The AAA concluded that the Air Force Audit Agency policies and procedures complied with Government Auditing Standards. We reviewed the AAA assessment of Air Force Audit Agency policies and procedures and determined that we could rely on the AAA conclusions.

Checklist for the Standards of Independence, Competence and Continuing Professional Education, and Quality Control and Peer Review (CIGIE Guide Appendix B)

As detailed below, the AAA and we used CIGIE Guide Appendix B to test the Air Force Audit Agency’s compliance with Government Auditing Standards’ general standards. The general standards consist of independence, competence and CPE, and quality control and peer review.

⁵ AAA Report No. A-2023-0079-FIZ, “System Review Report on the External Peer Review of the Air Force Audit Agency (Project A-2023-FIZ-0022),” September 29, 2023.

⁶ AAA Report No. A-2023-0080-FIZ, “Letter of Comments on the External Peer Review of the Air Force Audit Agency (Project A-2023-FIZ-0022),” September 29, 2023.

Independence: Non-SAP Projects

The AAA reviewed independence documentation for non-SAP projects to determine whether the Air Force Audit Agency met the independence requirements in Government Auditing Standards. The AAA statistically selected a sample of 62 of 595 audit staff to assess their compliance with Government Auditing Standards and Air Force Audit Agency independence requirements.

In its September 2023 Letter of Comment on non-SAP projects, the AAA identified instances of noncompliance with Government Auditing Standards and Air Force Audit Agency independence requirements. For example, one auditor did not sign their annual statement of independence to affirm compliance with Air Force Audit Agency independence policies and procedures, and five auditors did not sign their independence statements at the beginning of the Air Force Audit Agency's designated annual independence period. The AAA recommended that the Air Force Auditor General implement controls to ensure supervisors review and sign annual independence statements. The Air Force Audit Agency agreed to take corrective action in response to the recommendation.

We reviewed the AAA assessment of the Air Force Audit Agency compliance with Government Auditing Standards for independence and determined that we could rely on the AAA review and conclusions.

Independence: SAP Projects

We reviewed Air Force Audit Agency independence records for the auditors assigned to the three SAP projects we reviewed. In our April 2024 Letter of Comment, we concluded that the Air Force Audit Agency did not comply with Government Auditing Standards and its system of quality for independence on one performance audit.⁷ Specifically, the working papers for one performance audit did not include evidence of independence considerations for five of seven assigned auditors. We recommended that the Air Force Auditor General issue a memorandum that reminds the audit staff of the Security and Special Programs Audits Directorate of the requirement to document independence considerations in accordance with Government Auditing Standards and the Air Force Audit Agency Audit Service Execution Playbook, including audit staff added to a project after it begins.⁸ The Air Force Audit Agency took adequate corrective action in response to our recommendation before we issued the final report. Therefore, we closed the recommendation.

⁷ The DoD OIG Letter of Comment was included in DoD OIG Report No. DODIG-2024-076, "External Peer Review of Air Force Audit Agency Special Access Program Projects," April 18, 2024.

⁸ The Air Force Audit Agency Security and Special Programs Audits Directorate perform SAP projects.

Competence and Continuing Professional Education: Non-SAP Projects

The AAA surveyed 55 of 595 auditors to determine their understanding of and compliance with Government Auditing Standards and Air Force Audit Agency quality control policies and procedures. Based on the survey results, the AAA concluded that the auditors were competent and had an adequate understanding of Government Auditing Standards and Air Force Audit Agency policies and procedures.

The AAA also statistically selected a sample of 62 of 595 audit staff to determine whether the auditors obtained the CPE hours that Government Auditing Standards require. The AAA reviewed the CPE documentation for the last completed 2-year CPE reporting period, which covered 2021 and 2022. In its September 2023 Letter of Comment, the AAA reported that 1 of 62 sampled Air Force Audit Agency auditors did not meet the Government Auditing Standards' 20-hour CPE requirement. Additionally, the AAA identified that some training records within the Air Force Audit Agency's system for recording CPE documentation were inaccurate or incomplete. The AAA review of CPE documentation and the Air Force Audit Agency's CPE recording system showed that, for 36 of 62 audit staff, the CPE recording system had errors. For example, the AAA identified 54 instances where the CPE supporting documentation reflected different hours than those recorded in the Air Force Audit Agency's CPE recording system.

The AAA recommended that the Air Force Auditor General ensure existing controls work as intended for the CPE record review process. The Air Force Audit Agency agreed to take corrective action in response to the recommendation.

We reviewed the AAA assessment of the Air Force Audit Agency's compliance with Government Auditing Standards for competence and CPE and determined that we could rely on the AAA conclusions.

Competence and Continuing Professional Education: SAP Projects

We interviewed 5 of 12 audit staff assigned to the three selected SAP projects and still employed by the Security and Special Programs Audits Directorate as of September 10, 2023. In selecting the five audit staff, we chose a combination of supervisors and auditors that would provide a reasonable cross section of the audit staff assigned to the three projects. We interviewed the audit staff to determine their understanding of and compliance with Government Auditing Standards and Air Force Audit Agency quality control policies and procedures. Based on the interview results, we found that the audit staff were competent and had an adequate understanding of Government Auditing Standards and Air Force Audit Agency policies and procedures.

We also nonstatistically selected a sample of 3 of 12 audit staff assigned to the three SAP projects to determine whether the auditors obtained the CPE hours required by Government Auditing Standards. We concluded that the three auditors met the CPE requirements. Also, the AAA reviewed the CPE documentation for two additional auditors assigned to the Security and Special Programs Audits Directorate as part of the AAA review of Air Force Audit Agency non-SAP projects. The AAA also concluded that the two auditors met the CPE requirements.

Quality Control and Peer Review: Non-SAP Projects

The AAA reviewed one of seven non-SAP internal quality assurance reviews that the Air Force Audit Agency completed from October 1, 2021, through March 31, 2022, to determine whether the Air Force Audit Agency complied with monitoring of quality procedures that Government Auditing Standards require. The AAA concluded that the Air Force Audit Agency complied with Government Auditing Standards for monitoring quality procedures. Additionally, the AAA determined that the Air Force Audit Agency complied with Government Auditing Standards for peer reviews of its non-SAP projects by obtaining a peer review once every 3 years. We reviewed the AAA assessment of the Air Force Audit Agency compliance with Government Auditing Standards for quality control and peer review and determined that we could rely on the AAA conclusions.

Quality Control and Peer Review: SAP Projects

We reviewed one of nine internal quality reviews of SAP projects that the Air Force Audit Agency completed during the 3-year review period. We concluded that the Air Force Audit Agency complied with Government Auditing Standards for monitoring quality procedures. Additionally, we determined that the Air Force Audit Agency complied with Government Auditing Standards for peer reviews of its SAP projects by obtaining a peer review once every 3 years.

Checklist for Review of Attestation Engagements (CIGIE Guide Appendix D): Non-SAP Projects

From January 1, 2020, through December 31, 2022, the Air Force Audit Agency completed 35 non-SAP attestation engagements. The AAA nonstatistically selected one Air Force Audit Agency non-SAP attestation engagement, Report No. F-2023-0001-R00000, “Agreed-upon Procedures, Air Force Pod Accountability,” to assess the Air Force Audit Agency’s compliance with Government Auditing Standards using Appendix D3 of the CIGIE Guide.⁹ The AAA concluded that the Air Force Audit Agency auditors complied with Government Auditing Standards and American Institute of Certified Public Accountants standards in performing the attestation engagement. We reviewed the AAA assessment of the attestation engagement and determined that we could rely on the AAA conclusions.

⁹ Air Force Audit Agency Report No. F-2023-0001-R00000, “Agreed-upon Procedures, Air Force Pod Accountability,” November 22, 2022.

Checklist for Review of Attestation Engagements (CIGIE Guide Appendix D): SAP Projects

From January 1, 2020, through December 31, 2022, the Air Force Audit Agency completed eight SAP attestation engagements. We nonstatistically selected one SAP attestation engagement to assess the Air Force Audit Agency’s compliance with Government Auditing Standards using Appendix D3 of the CIGIE Guide. We concluded that the Air Force Audit Agency auditors complied with Government Auditing Standards and American Institute of Certified Public Accountants standards in performing the attestation engagement.

Checklist for Performance Audits (CIGIE Guide Appendix E): Non-SAP Projects

From January 1, 2020, through December 31, 2022, the Air Force Audit Agency completed 1,391 non-SAP performance audits. The AAA nonstatistically selected six performance audits to assess the Air Force Audit Agency’s compliance with Government Auditing Standards using Appendix E of the CIGIE Guide. The following table identifies the non-SAP performance audits that the AAA reviewed.

Table. Air Force Audit Agency Non-SAP Performance Audits That the AAA Reviewed

Report Number	Report Topic
F-2022-0010-O40000	Medical Continuation Program
F-2022-0008-OL30000	Base Maintenance Contract Labor
F-2023-0003-REO000	Government Purchase Card Program
F-2023-0004-RWT000	Mental Health-Post Deployment
F-2023-0005-RES000	Commercial Mobile Devices
F-2022-0005-L20000	Audit of Maintenance Training

Source: The AAA.

The AAA concluded that the Air Force Audit Agency auditors did not comply with the agency’s system of quality control. However, the AAA determined that the noncompliance was not significant enough to affect the opinion in its System Review Report on non-SAP projects. In its September 2023 Letter of Comment on non-SAP projects, the AAA identified that, for three of six performance audits, the Air Force Audit Agency did not complete supervisory reviews in a timely manner.¹⁰ The AAA recommended that the Air Force Auditor General provide agency-wide training to enforce current guidance on timely supervisory review for all products prepared during the audit. The Air Force Audit Agency agreed to take corrective action in response to the recommendation.

We reviewed the AAA assessment of the six performance audits and determined that we could rely on the AAA conclusions.

¹⁰ The AAA also concluded that the Air Force Audit Agency did not complete supervisory reviews in a timely manner for the terminated audit. See the Terminated Audits (CIGIE Risk Assessment Procedure): Non-SAP Projects section in this Enclosure.

Checklist for Performance Audits (CIGIE Guide Appendix E): SAP Projects

From January 1, 2020, through December 31, 2022, the Air Force Audit Agency completed 20 SAP performance audits. We nonstatistically selected two performance audits to assess the Air Force Audit Agency's compliance with Government Auditing Standards using Appendix E of the CIGIE Guide. We concluded that the Air Force Audit Agency did not comply with Government Auditing Standards and its system of quality for independence in performing one of two SAP performance audits. However, we determined that the noncompliance was not significant enough to affect the opinion in our System Review Report on SAP projects. In our April 2024 Letter of Comment on SAP projects, we identified that the working papers of one performance audit did not include evidence of independence considerations for five of seven assigned auditors.

We recommended that the Air Force Auditor General issue a memorandum to remind the audit staff of the Security and Special Programs Audits Directorate of the requirement to document independence considerations in accordance with Government Auditing Standards and the Air Force Audit Agency Audit Service Execution Playbook, including audit staff added to a project after it begins. The Air Force Audit Agency took adequate corrective action before we issued the final report. Therefore, we closed the recommendation.

Terminated Audits (CIGIE Risk Assessment Procedure): Non-SAP Projects

From January 1, 2020, through December 31, 2022, the Air Force Audit Agency terminated 324 non-SAP audits. The AAA selected one non-SAP terminated audit, "Air Force Nuclear Weapon Center Support Agreements and Reimbursements," for its review. The AAA reviewed the Air Force Audit Agency's audit documentation for the terminated project to determine whether the Air Force Audit Agency complied with Government Auditing Standards and Air Force Audit Agency policies and procedures. In its September 2023 Letter of Comment on non-SAP projects, the AAA concluded that the Air Force Audit Agency did not complete supervisory reviews in a timely manner before it terminated the audit.

The AAA recommended that the Air Force Auditor General provide agency-wide training to enforce current guidance on timely supervisory review for all products prepared during an audit. The Air Force Audit Agency agreed to take corrective action in response to the recommendation.

We reviewed the AAA assessment of the terminated audit and determined that we could rely on the AAA conclusions. The Air Force Audit Agency did not terminate any SAP audits from January 1, 2020, through December 31, 2022.

Use of Computer-Processed Data

We did not use computer-processed data to perform this peer review.

Prior Coverage

During the last 5 years, the DoD OIG issued three reports discussing a peer review of the Air Force Audit Agency. In addition, the AAA issued two reports discussing peer reviews of the Air Force Audit Agency. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>. Unrestricted AAA reports can be accessed at <https://www.army.mil/aaa>.

DoD OIG

Report No. DODIG-2024-076, “External Peer Review of Air Force Audit Agency Special Access Program Projects,” April 18, 2024

The DoD OIG evaluated whether the Air Force Audit Agency’s system of quality control for SAP projects in effect for the 3-year period that ended on December 31, 2022, was suitably designed and whether the Air Force Audit Agency complied with its quality control system to provide the agency with reasonable assurance of conformity with the applicable professional standards. The DoD OIG issued a peer review rating of *pass* for Air Force Audit Agency SAP projects.

The DoD OIG also issued an April 18, 2024, Letter of Comment identifying one finding involving independence that we did not consider significant enough to affect the opinion in our System Review Report of Air Force Audit Agency SAP projects.

Report No. DODIG-2021-079, “Summary External Peer Review of the Air Force Audit Agency,” May 5, 2021

The DoD OIG compiled the results of the AAA peer review of Air Force Audit Agency non-SAP projects and the DoD OIG peer review of Air Force Audit Agency SAP projects to make a summary assessment on the Air Force Audit Agency’s system of quality control for the 3-year period that ended on December 31, 2019. The DoD OIG issued a summary peer review rating of *pass* for the Air Force Audit Agency.

Report No. DODIG-2021-060, “System Review Report on the External Peer Review of the Air Force Audit Agency’s Special Access Program Audits,” March 8, 2021

The DoD OIG evaluated whether the Air Force Audit Agency’s system of quality control for SAP projects in effect for the 3-year period that ended on December 31, 2019, was suitably designed and whether the Air Force Audit Agency complied with its quality control system to provide the agency with reasonable assurance of conformity with the applicable professional standards. The DoD OIG issued a peer review rating of *pass* for Air Force Audit Agency SAP projects.

The DoD OIG also issued a March 8, 2021, Letter of Comment identifying two findings involving audit documentation and planning that we did not consider significant enough to affect the opinion in our March 8, 2021, System Review Report of Air Force Audit Agency SAP projects.

Army Audit Agency

Report No. A-2023-0079-FIZ, "System Review Report on the External Peer Review of the Air Force Audit Agency," September 29, 2023

The AAA evaluated whether the Air Force Audit Agency's system of quality control in effect for the 3-year period that ended on December 31, 2022, was suitably designed and whether the Air Force Audit Agency complied with its quality control system to provide it with reasonable assurance of conformity with the applicable professional standards. The AAA issued a peer review rating of *pass* for the Air Force Audit Agency's non-SAP projects.

The AAA also issued Report No. A-2023-0080-FIZ, "Letter of Comment on the External Peer Review of the Air Force Audit Agency," on September 29, 2023. The AAA identified three findings involving CPE, independence documentation, and supervisory reviews that the AAA did not consider significant enough to affect the opinion in its September 29, 2023, System Review Report of Air Force Audit Agency non-SAP projects.

Report No. A-2021-0003-BOZ, "System Review Report on the External Peer Review of the Air Force Audit Agency," December 7, 2020

The AAA evaluated whether the Air Force Audit Agency's system of quality control in effect for the 3-year period that ended on December 31, 2019, was suitably designed and whether the Air Force Audit Agency complied with its quality control system to provide it with reasonable assurance of conformity with the applicable professional standards. The AAA issued a peer review rating of *pass* for the Air Force Audit Agency's non-SAP projects.

The AAA also issued Report No. A-2021-0004-BOZ, "Letter of Comment on the External Peer Review of the Air Force Audit Agency," on December 7, 2020. The AAA identified four findings involving quality assurance, CPE, planning, and audit documentation that the AAA did not consider significant enough to affect the opinion in its December 7, 2020, System Review Report of Air Force Audit Agency non-SAP projects.

Acronyms and Abbreviations

AAA Army Audit Agency

CIGIE Council of the Inspectors General on Integrity and Efficiency

CPE Continuing Professional Education

SAP Special Access Program



Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

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