



Corporation
for Public
Broadcasting

Office of the Inspector General

March 15, 2024

Nathan J. Deahl
Inspector General
Office of the Inspector General
U.S. Government Publishing Office
732 North Capitol St., NW
Washington, DC 20401

Re: System Review Report

Dear Mr. Deahl:

We have reviewed the system of quality control for the audit organization of the U.S. Government Publishing Office (GPO) Office of the Inspector General (OIG) in effect for the year ended September 30, 2023. A system of quality control encompasses GPO OIG's organizational structure and the policies adopted and procedures established to provide it 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 system of quality control for the audit organization of GPO OIG in effect for the year ended September 30, 2023, has been suitably designed and complied with to provide GPO OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

Audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. GPO OIG has received an External Peer Review rating of *pass*.

Monitoring of GAGAS Engagements Performed by Independent Public Accountants

In addition to reviewing its system of quality control to ensure adherence with *Government Auditing Standards*, we applied certain limited procedures in accordance with guidance established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) related to GPO OIG's monitoring of engagements conducted in accordance with generally accepted government auditing standards (GAGAS engagements) by Independent Public Accountants (IPAs) under contract where the IPA served as the auditor. It should be noted that monitoring of

GAGAS engagements performed by IPAs is not an audit and, therefore, is not subject to the requirements of *Government Auditing Standards*. The purpose of our limited procedures was to determine whether GPO OIG had controls to ensure IPAs performed contracted work in accordance with professional standards. However, our objective was not to express an opinion; accordingly, we do not express an opinion on GPO OIG's monitoring of work performed by IPAs.

Letter of Comment

We have issued a letter dated March 15, 2024 that sets forth findings that were not considered to be of sufficient significance to affect our opinion expressed in this report.

Basis of Opinion

Our review was conducted in accordance with *Government Auditing Standards* and the *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*.

During our review, we interviewed GPO OIG personnel and obtained an understanding of the nature of the GPO OIG audit organization, and the design of GPO OIG's system of quality control sufficient to assess the risks implicit in its audit function. Based on our assessments, we selected GAGAS engagements and administrative files to test for conformity with professional standards and compliance with GPO OIG's system of quality control. The GAGAS engagements selected represented a reasonable cross-section of the GPO OIG audit organization, with an emphasis on higher-risk engagements.

In performing our review, we obtained an understanding of the system of quality control for the GPO OIG audit organization. In addition, we tested compliance with GPO OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of GPO OIG's policies and procedures on selected GAGAS engagements. Our review was based on selected tests; therefore, it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it.

Prior to concluding the peer review, we reassessed the adequacy of the scope of the peer review procedures and met with GPO OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion. Attachment A to this report identifies the engagements we reviewed.

Responsibilities and Limitation

GPO OIG is responsible for establishing and maintaining a system of quality control designed to provide GPO OIG with reasonable assurance that the organization and its personnel comply in all material respects with professional standards and applicable legal and regulatory requirements. Our responsibility is to express an opinion on the design of the system of quality control and GPO OIG's compliance based on our review.

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

GPO OIG's response to the draft report is presented in Attachment B.

Sincerely,

Kimberly A. Howell
Inspector General

Attachments

Scope and Methodology

We tested compliance with GPO OIG audit organization's system of quality control to the extent we considered appropriate. These tests included a review of 2 of 4 engagements reports conducted in accordance with generally accepted government auditing standards (GAGAS engagement) issued from October 1, 2020, through September 30, 2023. We also reviewed the internal quality control reviews performed by GPO OIG.

In addition, we reviewed GPO OIG's monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from October 1, 2020, through September 30, 2023. During the period, GPO OIG contracted for the audit of its agency's fiscal year 2022 financial statements. GPO OIG also contracted for other GAGAS engagements that were performed in accordance with *Government Auditing Standards*.

We did not make any site visits to GPO OIG's office located in Washington, DC.

Reviewed GAGAS Engagements Performed by GPO OIG.

Report No.	Report Date	Report Title
22-08-R	03/20/2023	Management and Use of Official Time
23-06	06/05/2023	Payments to Employees Covered by the Federal Employee Compensation Act

Reviewed Monitoring Files of GPO OIG for Contracted GAGAS Engagements.

Report No.	Report Date	Report Title
23-03	12/15/2022	Independent Auditors' Report on the GPO Fiscal Year 2022 Financial Statements



MEMORANDUM
OIG-24-032

March 11, 2024

Kimberly A Howell
Inspector General
Corporation for Public Broadcasting
Office of the Inspector General
Washington, DC 20004-2129

Subject: *Draft System Review Report* on the U.S. Government Publishing Office (GPO),
Office of the Inspector General (OIG) Audit Organization

Dear Ms. Howell,

We appreciate the opportunity to respond to your March 7, 2024, *Draft System Review Report* of the GPO OIG Audit Division. We are pleased that the GPO OIG Audit Division received an External Peer Review rating of *pass*.

In addition, your review confirmed that we complied with our system of quality control, for fiscal year 2023, and that the system was suitably designed to provide reasonable assurance of performing and reporting within applicable professional standards and applicable legal and regulatory requirements. We have no further comments on the *Draft System Review Report*.

The GPO OIG is committed to maintaining an effective system of quality controls. Please express my appreciation to the members of your staff for their time, dedication, and professionalism. Should you or your staff have any questions, please contact Lori Lau Dillard, Assistant Inspector General for Audit, at llaudillard@gpo.gov.

A handwritten signature in cursive script that reads "Nathan Deahl".

Digitally signed by Nathan Deahl
Date: 2024.03.11 14:11:40 -04'00'

Nathan J. Deahl
INSPECTOR GENERAL