PEER REVIEW OF THE
ELECTION
ASSISTANCE
COMMISSION

OFFICE OF INSPECTOR GENERAL

Report No. MAR-21-05
July 19, 2021

Mia Forgy, Deputy Inspector General
Election Assistance Commission
Office of Inspector General
633 3rd Street NW, Suite 200
Washington, DC 20001

Dear Ms. Forgy,

We reviewed established policies and procedures for the audit function of U.S. Election Assistance Commission (EAC) Office of Inspector General (OIG) in effect at March 31, 2021. Established policies and procedures are one of the components of a system of quality control to provide EAC OIG with reasonable assurance of conforming with applicable professional standards. The components of a system of quality control are described in the Government Auditing Standards.

Based on our review, the established policies and procedures for the audit function at March 31, 2021, were current and consistent with applicable professional standards as stated. We have identified several areas where EAC OIG could improve the established policies and procedures, but were not material to include in this report.

Monitoring of GAGAS Engagements Performed by Independent Public Accountants

In addition to reviewing established policies and procedures for the audit function of EAC OIG, we applied certain limited procedures in accordance with guidance established by 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 related to EAC OIG’s monitoring of generally accepted government auditing standards (GAGAS) engagements performed 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; therefore, it is not subject to the requirements of Government Auditing Standards. The purpose of our limited procedures was to determine whether EAC OIG had controls to ensure that 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 EAC OIG’s monitoring of work performed by IPAs.
Letter of Comment

We have issued a letter dated July 19, 2021 that sets forth findings that were not considered to be of sufficient significance to affect our conclusions on the established policies and procedures.

Basis of Results

Our review was conducted in accordance with the CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General for assessing established audit policies and procedures. During our review, we (1) obtained an understanding of the nature of the EAC OIG’s audit function, (2) assessed established audit policies and procedures, and (3) interviewed EAC OIG’s personnel, and (4) assessed the EAC OIG’s IPA monitoring process.

Our review was conducted of the Washington, D.C. area office. We reviewed the following IPA monitoring projects:

3. Administration of Payments Received Under the Help America Vote Act by the Arkansas Secretary of State, Report No. E-HP-AR-08-20.

Sincerely,

Dana A. Rooney
Inspector General

Enclosure
July 19, 2021

Dana A. Rooney
Inspector General
Federal Labor Relations Authority
1400 K Street, NW Suite 235
Washington, DC 20424

Dear Inspector General Rooney:

This letter provides my response to your draft peer review report of the U.S. Election Assistance Commission (EAC) Office of Inspector General (OIG). Based on your review of the EAC OIG’s audit policies and procedures, your report concludes that the EAC OIG’s established policies and procedures for its audit function for the year ending March 31, 2021, were current and consistent with applicable professional standards as stated. Additionally, the Federal Labor Relations Authority OIG reported no significant findings based on its review. I’ve reviewed the draft peer review report in its entirety, and I agree with your conclusion.

I greatly appreciate the courtesies and professionalism provided throughout this process. Please feel free to contact me if you have any questions or comments related to my response.

Sincerely,

Mia M. Forgy
Deputy Inspector General
U.S. Election Assistance Commission
CONTACTING THE OFFICE OF INSPECTOR GENERAL

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EMAIL: OIGMAIL@FLRA.GOV
CALL: (202)218-7970 FAX: (202)343-1072
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