



January 29, 2018

The Honorable Claire McCaskill
Ranking Member
Committee on Homeland Security and
Governmental Affairs
United States Senate
340 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Senator McCaskill:

The *Inspector General Act of 1978*, as amended, requires that statutory Offices of Inspector General comply with generally accepted government auditing standards in carrying out audits and attestations of agency programs and operations. Under these standards, Offices of Inspector General are required to undergo an external peer review at least once every 3 years by an independent reviewer, which the *Inspector General Act of 1978* specifies as an audit entity in the Federal Government. The objective of each peer review is to determine whether an Office of Inspector General's (OIG) internal quality control system is in place and operating effectively to provide reasonable assurance that established policies, procedures, and applicable auditing standards are being followed.

To ensure consistency in the peer review process, the Council of the Inspectors General on Integrity and Efficiency's *Guide for Conducting External Quality Control Reviews of the Audit Operations of Offices of Inspector General* is used by the OIG conducting the review. Consistent with the requirements in this guide, provided below is a listing of the 8 audit peer reviews completed during calendar year 2017.

- Board of Governors of the Federal Reserve System/Consumer Financial Protection Bureau
- United States Capitol Police
- United States Consumer Product Safety Commission
- United States Equal Employment Opportunity Commission
- United States Export-Import Bank
- Federal Labor Relations Authority
- Legal Services Corporation
- Smithsonian Institution

The Honorable Clair McCaskill

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Seven of the peer reviews received a rating of pass, and one OIG, the U.S. Equal Employment Opportunity Commission, received a modified review since no audits were performed during the review period.

Copies of individual peer review reports may be obtained directly from the reviewed Office of Inspector General.

We look forward to working with you on issues related to the Inspector General community. Please do not hesitate to contact me at (202) 514-3435, or have a member of your staff contact Mr. Mark Jones, Executive Director, Council of the Inspectors General on Integrity and Efficiency, at (202) 292-2600 if we can be of further assistance.

A similar letter is being sent to Senator Johnson, Chairman, Senate Committee on Homeland Security and Governmental Affairs; and Congressman Gowdy, Chairman, and Congressman Cummings, Ranking Member, House Committee on Oversight and Government Reform.

Sincerely,

A handwritten signature in blue ink that reads "Michael E. Horowitz". The signature is stylized with a large, looped initial "M" and a long, sweeping tail.

Michael E. Horowitz
Chairperson



January 29, 2018

The Honorable Ron Johnson
Chairman
Committee on Homeland Security and
Governmental Affairs
United States Senate
340 Dirksen Senate Office Building
Washington, D.C. 20510

Dear Mr. Chairman:

The *Inspector General Act of 1978*, as amended, requires that statutory Offices of Inspector General comply with generally accepted government auditing standards in carrying out audits and attestations of agency programs and operations. Under these standards, Offices of Inspector General are required to undergo an external peer review at least once every 3 years by an independent reviewer, which the *Inspector General Act of 1978* specifies as an audit entity in the Federal Government. The objective of each peer review is to determine whether an Office of Inspector General's (OIG) internal quality control system is in place and operating effectively to provide reasonable assurance that established policies, procedures, and applicable auditing standards are being followed.

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Sincerely,

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Michael E. Horowitz
Chairperson



January 29, 2018

The Honorable Trey Gowdy
Chairman
Committee on Oversight and
Government Reform
U.S. House of Representatives
2157 Rayburn House Office Building
Washington, D.C. 20515

Dear Mr. Chairman:

The *Inspector General Act of 1978*, as amended, requires that statutory Offices of Inspector General comply with generally accepted government auditing standards in carrying out audits and attestations of agency programs and operations. Under these standards, Offices of Inspector General are required to undergo an external peer review at least once every 3 years by an independent reviewer, which the *Inspector General Act of 1978* specifies as an audit entity in the Federal Government. The objective of each peer review is to determine whether an Office of Inspector General's (OIG) internal quality control system is in place and operating effectively to provide reasonable assurance that established policies, procedures, and applicable auditing standards are being followed.

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Michael E. Horowitz
Chairperson



January 29, 2018

The Honorable Elijah Cummings
Ranking Member
Committee on Oversight and
Government Reform
U.S. House of Representatives
2157 Rayburn House Office Building
Washington, D.C. 20515

Dear Congressman Cummings:

The *Inspector General Act of 1978*, as amended, requires that statutory Offices of Inspector General comply with generally accepted government auditing standards in carrying out audits and attestations of agency programs and operations. Under these standards, Offices of Inspector General are required to undergo an external peer review at least once every 3 years by an independent reviewer, which the *Inspector General Act of 1978* specifies as an audit entity in the Federal Government. The objective of each peer review is to determine whether an Office of Inspector General's (OIG) internal quality control system is in place and operating effectively to provide reasonable assurance that established policies, procedures, and applicable auditing standards are being followed.

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Michael E. Horowitz
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