



**Office of Inspector General
Committee for Purchase from People
Who Are Blind or Severely Disabled
(U.S. AbilityOne Commission OIG)**

355 E Street SW (OIG Suite 335)
Washington, DC 20024-3243

August 18, 2022

MEMORANDUM

FOR: Jeffrey A. Koses
Chairperson
U.S. AbilityOne Commission

FROM: Stefania Pozzi Porter
Inspector General (Acting)
U.S. AbilityOne Commission

SUBJECT: Modified Peer Review Report on the AbilityOne Office of Inspector General's Audit Organization

From March to July 2022, The AmeriCorps Office of Inspector General (OIG) conducted a modified peer review of the AbilityOne OIG's Office of Audit (OA). The team from AmeriCorps OIG reviewed (1) the OA's established audit policies and procedures in effect for the year ended September 30, 2021, and (2) the OA's monitoring of Government Audit Standards (GAS) engagements performed by Independent Public Accountants (IPAs). Established policies and procedures are one of the components of a system of quality control to provide AbilityOne OIG with reasonable assurance of conforming to applicable professional standards. The components of a system of quality control are described in GAS.

The AmeriCorps OIG peer review team independently determined:

- The OIG OA's established policies and procedures were current and consistent with applicable professional standards, as stated within 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 (Guide), Appendix A: Policies and Procedures.
- The OIG OA had controls in place to ensure that IPAs performed contracted work in accordance with professional standards.

If you have any questions, please contact me or Rosario A. Torres, CIA, CGAP, Assistant Inspector General for Auditing, at 703-772-9054 or at rtorres@oig.abilityone.gov.



Deborah J. Jeffrey
Inspector General

July 15, 2022

Ms. Stefania P. Porter
Acting Inspector General
AbilityOne Office of Inspector General
1401 S Clark St, Ste. 715
Arlington, VA 22202

SUBJECT: Modified Peer Review Report on the AbilityOne Office of Inspector General Audit Organization

Dear Ms. Porter:

Attached is the Modified Peer Review Report of the AbilityOne Office of Inspector General conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*. Your response to the report is included as Enclosure 1.

We appreciate the cooperation and courtesies extended to our staff during the review.

Kind Regards,

A handwritten signature in black ink that reads "Deborah J. Jeffrey". The signature is written in a cursive style.

Deborah J. Jeffrey

Enclosure 1



Deborah J. Jeffrey
Inspector General

July 15, 2022

Ms. Stefania Pozzi Porter
Acting Inspector General
AbilityOne Office of Inspector General

Dear Ms. Porter:

AmeriCorps OIG conducted a modified peer review of the audit organization of AbilityOne Office of Inspector General (OIG) that included: (1) a review of the OIG's established audit policies and procedures in effect for the year ended September 30, 2021, and (2) the OIG's monitoring of *Government Audit Standards* (GAS) engagements performed by Independent Public Accountants. Established policies and procedures are one of the components of a system of quality control to provide AbilityOne OIG with reasonable assurance of conforming to 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 AbilityOne's audit organization for the period ended September 30, 2021, were current and consistent with applicable professional standards, as stated within 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* (Guide), Appendix A: Policies and Procedures.

Monitoring of GAGAS Engagements Performed by Independent Public Accountants

My office also applied certain limited procedures in accordance with guidance established by the CIGIE Guide related to AbilityOne OIG's monitoring of GAS engagements performed by Independent Public Accountants (IPAs) under contract.

The Yellow Book does not prescribe standards for a government audit organization to follow in overseeing an IPA's performance of a GAGAS engagement. The purpose of our limited procedures was not to express an opinion on AbilityOne OIG's monitoring of IPA work but rather to determine whether AbilityOne OIG had controls to ensure that IPAs performed contracted work in accordance with professional standards. We concluded that AbilityOne OIG has such controls in place.

Letter of Comment

We issued a letter dated July 15, 2022, that sets forth findings that were not considered to be of sufficient significance to affect our conclusions on AbilityOne OIG's established policies and procedures and monitoring of GAS engagements performed by IPAs.

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 AbilityOne OIG' audit function; (2) assessed established audit policies and procedures; and (3) and reviewed AbilityOne OIG's IPA monitoring process by reviewing the following two reports:

1. Cooperative Agreement Audit – Report Number 2020-04, and
2. Audit of Project Assignment and Allocation of Orders – Report Number 2020-07.

In concluding the modified peer review, we met with AbilityOne OIG management to discuss the results of our review. We believe the limited procedures performed provide a reasonable basis for our decision. Enclosure 1 to this report identifies AbilityOne OIG's management comments.

Very Truly Yours,



Deborah J. Jeffrey

Enclosure



**Office of Inspector General
Committee for Purchase from People
Who Are Blind or Severely Disabled
(U.S. AbilityOne Commission OIG)**

355 E Street, SW (OIG Suite 335)
Washington, DC 20024-3243

July 8, 2022

MEMORANDUM

FOR: The Honorable Deborah Jeffrey
Inspector General
Americorps

FROM: Stefania Pozzi Porter
Inspector General (Acting)
U.S. AbilityOne Commission OIG

SUBJECT: Modified Peer Review on the AbilityOne Commission Office of Inspector General
Audit Organization

Thank you for the opportunity to review and comment on the June 21, 2022, draft External Peer Review Report of the AbilityOne Commission Office of Inspector General. We appreciate the peer review team's independent determinations that:

1. Our audit organization's established policies and procedures were current and consistent with applicable professional standards, as stated within 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 (Guide), Appendix A: Policies and Procedures.
2. The AbilityOne OIG had controls in place to ensure that IPAs performed contracted work in accordance with professional standards.

Please convey to the peer review team leader and team members our appreciation for their professionalism and dedication to conducting the peer review. We greatly appreciate their proactive approach and the many opportunities to discuss matters with us while they conducted their work. If you have any questions, please contact me at 703-216-0563 or sporter@oig.abilityone.gov.

Sincerely,

A handwritten signature in blue ink that reads "Stefania Pozzi Porter". The signature is written in a cursive style.

Inspector General (Acting)