




**Federal Election Commission**  
Office of the Inspector General

**MEMORANDUM**

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**TO:** The Commission

**FROM:** Christopher Skinner  
Inspector General 

**SUBJECT:** Federal Election Commission (FEC) Office of Inspector General Modified Audit Peer Review Results

**DATE:** March 14, 2023

**ENCL:** Modified Peer Review Report on the Federal Election Commission Office of Inspector General Audit Organization

I am pleased to provide the results of the modified audit peer review of my office. The United States International Trade Commission (USITC) OIG conducted the review 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*.

The purpose of the modified peer review is to ensure that a system of quality controls relating to the performance of audits is in place and operating effectively. The USITC OIG concluded that my office's audit policies and procedures are current and consistent with applicable professional auditing standards. This result demonstrates that the system of quality control in effect for the year ended September 30, 2022, has been suitably designed to provide the FEC OIG with reasonable assurance of performing and reporting with applicable professional standards and legal requirements.

A copy of this report is being provided to the appropriate oversight committees, the Chair of the CIGIE, and the Chair of the CIGIE Audit Committee. The report will be posted on my office's web page within three business days of the date of this letter.

cc: Alec Palmer, Staff Director/Chief Information Officer  
John Quinlan, Chief Financial Officer  
Lisa Stevenson, Acting General Counsel

THE INSPECTOR GENERAL



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## UNITED STATES INTERNATIONAL TRADE COMMISSION

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WASHINGTON, DC 20436

March 10, 2023

IG-VV-005

Inspector General Skinner:

Attached is the Modified Peer Review Report of the Federal Election Commission Office of Inspector General conducted in accordance with *Government Auditing Standards* and 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 an attachment.

We appreciate the cooperation and courtesy extended to our staff during the peer review process.

Sincerely,

Rashmi Bartlett  
Inspector General



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## UNITED STATES INTERNATIONAL TRADE COMMISSION

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WASHINGTON, DC 20436

March 10, 2023

IG-VV-004

Inspector General Skinner:

We reviewed established policies and procedures for the audit function of the Federal Election Commission (FEC) Office of Inspector General (OIG) in effect at September 30, 2022. Established policies and procedures are one of the components of a system of quality control to provide the FEC 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 modified peer review, the established policies and procedures for the audit function at September 30, 2022, were current and consistent with applicable professional standards as stated.

### **Monitoring of GAGAS Engagement Performed by Independent Public Accountants**

In addition to reviewing established policies and procedures for the audit function of the FEC 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 the FEC OIG's monitoring of 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 the FEC 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 the FEC OIG's monitoring of work 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 FEC OIG's audit function and (2) assessed established audit policies and procedures. We also reviewed the FEC OIG's IPA monitoring process for the financial statement audit report, met with the Senior Auditor, and reviewed the supporting documentation provided.

Sincerely,



Rashmi Bartlett  
Inspector General



**Federal Election Commission**  
Office *of the* Inspector General

March 9, 2023

Rashmi Bartlett  
Inspector General  
United States International Trade Commission  
Via Email: [rekha.bartlett@usitcoig.gov](mailto:rekha.bartlett@usitcoig.gov)

Subject: Modified Peer Review Report on the Federal Election Commission Office of Inspector General Audit Organization

Dear Inspector General Bartlett,

This letter transmits the Federal Election Commission (FEC) Office of Inspector General (OIG) response to the United States International Trade Commission (USITC) OIG's formal draft of the Modified Peer Review Report of the FEC OIG dated March 9, 2023. We appreciate the efforts of the USITC OIG in conducting the review.

We are pleased to see that our established audit policies and procedures are current and consistent with applicable professional auditing standards. This result demonstrates that the system of quality control in effect for the year ended September 30, 2022, has been suitably designed to provide the FEC OIG with reasonable assurance of performing and reporting with applicable professional standards and legal requirements.

We appreciate the cooperation and courtesies extended to our staff during the review. If you have any questions regarding this letter, please contact me at [cskinner@fec.gov](mailto:cskinner@fec.gov). Thank you.

Sincerely,

Christopher Skinner  
Inspector General