



Federal Trade Commission
Office of Inspector General

Modified Peer Review Report
on the
Equal Employment Opportunity
Commission
Office of Inspector General
Audit Organization

December 2014



Office of Inspector General

UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

Modified Peer Review Report

December 8, 2014

Milton A. Mayo Jr.
Inspector General
United States Equal Employment Opportunity Commission
131 M Street NE
Washington DC 20507

Dear Inspector General Mayo:

At the request of the Equal Employment Opportunity Commission (EEOC) Office of Inspector General (OIG), we reviewed the EEOC OIG audit function's established policies and procedures in effect as of March 31, 2014. As described in the *Government Auditing Standards*, established policies and procedures are one of the components of a system of quality control to provide the EEOC OIG with reasonable assurance of conforming with applicable professional standards. In accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*, we assessed whether policies and procedures submitted for review were current and consistent with applicable professional standards.

In addition, we applied certain limited procedures to determine whether the EEOC OIG had controls to ensure that Independent Public Accountants (IPAs), with whom the EEOC OIG contracted for audits and attestation engagements, performed their work in accordance with professional standards. It should be noted that monitoring of audits is not subject to the requirements of *Government Auditing Standards*, and that it was outside the scope of our review to express an opinion on EEOC OIG's monitoring of work performed by IPAs.

During our review, we: 1) obtained an understanding of the nature of the EEOC OIG audit organization, 2) assessed established audit policies and procedures and EEOC OIG's IPA monitoring process, and 3) interviewed EEOC OIG personnel. Our review was performed at the EEOC OIG Washington, D.C. office. We reviewed the following IPA monitoring projects:

1. Audit of the EEOC's Fiscal Year 2013 Financial Statements
2. Independent Evaluation of EEOC's Compliance with the Provisions of the Federal Information Security Management Act of 2002 for Fiscal Year 2013

Based on our review, the EEOC OIG's established policies and procedures for the audit function as of March 31, 2014, were current and consistent with applicable professional standards as stated.

Sincerely,

A handwritten signature in black ink that reads "K Tshibaka". The signature is written in a cursive, flowing style.

Kelly Tshibaka
Acting Inspector General
Federal Trade Commission



U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION
Washington, D.C. 20507

Office of
Inspector General

November 19, 2014

Ms. Kelly Tshibaka
Acting Inspector General
U.S. Federal Trade Commission
600 Pennsylvania Ave. St. N.W.
Suite CC-5206
Washington, DC 20580

Subject: Comments on Peer Review Report

Ms. Tshibaka:

Thank you for the opportunity to comment on the draft Modified Peer Review Report on the U.S. Equal Employment Opportunity Commission Office of Inspector General's audit policies and procedures.

We are pleased that your office concluded that our policies and procedures for the audit function as of March 31, 2014, were current and consistent with applicable professional standards as stated.

Please extend our appreciation to the peer review team for their professionalism in conducting the review. If you have any questions, please contact me or Joyce Willoughby, Acting Deputy Inspector General, at (202) 663-4397.

Sincerely,

A handwritten signature in black ink, appearing to read "Milton A. Mayo, Jr.", with a long horizontal flourish extending to the right.

Milton A. Mayo, Jr.
Inspector General