




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

Office of Inspector General

September 10, 2020

MEMORANDUM

TO: Janet Dhillon  
Chair

FROM: Milton A. Mayo, Jr.   
Inspector General

SUBJECT: Transmittal for the FY2020 Modified Audit Peer Review Report on the Equal Employment Opportunity Commission Office of Inspector General

We are pleased to submit to you a copy of the FY2020 peer review report, dated September 8, 2020. Appalachian Regional Commission Office of the Inspector General conducted the peer review and concluded that our policies and procedures were current and consistent with applicable professional standards.

The significance of these findings is that we have met the Council of the Inspectors General for Integrity and Efficiency standards to conduct audits and related audit oversight activities.

If you have any questions or require additional information, please contact Nina Murphy, Assistant Inspector General for Audit at 202-320-7201, [nina.murphy@eoc.gov](mailto:nina.murphy@eoc.gov).

cc:

Marty Ebel, Chief Operating Officer  
Mona Papillon, Deputy Chief Operating Officer and Acting Chief Financial Officer  
Haley Wojdowski, Chief of Staff



September 8, 2020

Milton A. Mayo, Jr.  
Inspector General  
Equal Employment Opportunity Commission

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

Dear Inspector General Mayo:

Attached is the Modified Peer Review Report of the Equal Employment Opportunity Commission Office of Inspector General. The review was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency March 2020 *Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*. Your response to the report is included as an Appendix.

We appreciate the cooperation of your staff during the review.

Philip M. Heneghan  
Inspector General, Appalachian Regional Commission

Attachment



September 8, 2020

Milton A. Mayo, Jr.  
Inspector General  
Equal Employment Opportunity Commission

We reviewed established policies and procedures for the audit function of the Equal Employment Opportunity Commission (EEOC) Office of Inspector General (OIG) in effect at March 31, 2020. 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. 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, 2020 were current and consistent with applicable professional standards as stated.

In addition to reviewing established policies and procedures for the audit function of the EEOC 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 EEOC 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 EEOC 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 EEOC OIG's monitoring of work performed by IPAs.

Our review was conducted in accordance with the CIGIE March 2020 *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 EEOC OIG's audit function and (2) assessed established audit policies and procedures and the EEOC OIG's IPA monitoring process. We also reviewed the following IPA monitoring projects:

1. 2019 Financial Statement Audit – 2019-002-AOIG
2. 2019 FISMA Audit – 2019-004-AOIG



Philip M. Heneghan  
Inspector General, Appalachian Regional Commission



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

**Office of Inspector General**

August 31, 2020

Philip M. Heneghan  
Inspector General  
Appalachian Regional Commission  
1666 Connecticut Avenue, NW  
Washington, DC 20009-1068

**Subject:** Comments on Peer Review Report

Mr. Heneghan:

Thank you for the opportunity to comment on the draft Modified Audit Peer Review Report of 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, 2020, were current and consistent with applicable professional standards as stated.

If you have any questions, please contact me at (202) 577-9350; or Nina Murphy, Assistant Inspector General for Audit at (202)320-7201, [nina.murphy@eoc.gov](mailto:nina.murphy@eoc.gov).

Sincerely,

A handwritten signature in black ink that reads "Milton A. Mayo, Jr." with a stylized flourish at the end.

Milton A. Mayo, Jr.  
Inspector General