

FEDERAL MARITIME COMMISSION
Washington, DC 20573



Office of Inspector General

Modified Peer Review Report

November 6, 2023

Ms. Joyce T. Willoughby, 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, 2023. Established policies and procedures are one of the components of a system of quality control to provide 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, 2023 were current and consistent with applicable professional standards as stated.

Monitoring of GAGAS Engagements Performed by Independent Public Accountants

In addition to reviewing established policies and procedures for the audit function of 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 EEOC 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 EEOC OIG's audit function and (2) assessed established audit policies and procedures and (3) EEOC OIG's IPA monitoring process. We reviewed the following IPA monitoring projects:

1. Independent Auditors' Performance Audit Report on the U.S. Equal Employment Opportunity Commission Federal Information Security Modernization Act (FISMA) for Fiscal Year 2022
2. Audit of the U.S. Equal Employment Opportunity Commission's Fiscal Year 2022 Financial Statements

Jon Hatfield, Inspector General



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

Office of Inspector General

November 2, 2023

Mr. Jonathan Hatfield
Inspector General
Federal Maritime Commission
Email: Jhatfield@fmc.gov

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

Dear Inspector General Hatfield,

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, 2023, were current and consistent with applicable professional standards as stated.

If you have any questions, please contact me at (202) 921-3138; or Gregory Frazier, Deputy Inspector General, at (202) 921-3137 or Gregory.Frazier@eeoc.gov.

Sincerely,

JOYCE T.

WILLOUGHBY

Digitally signed by
JOYCE T. WILLOUGHBY

Date: 2023.11.02
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Joyce T. Willoughby, Esq.
Inspector General
Office of Inspector General
Equal Employment Opportunity Commission