



**National
Endowment
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September 19, 2017

Milton A. Mayo, Jr
Inspector General
Equal Employment Opportunity Commission
P.O. Box 77067
Washington, DC 20013-7067

**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 *Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*. Your response to the report is included as an Exhibit.

We appreciate the cooperation of your staff during the review.

A handwritten signature in black ink, appearing to read "Ronald Smith", is written over a horizontal line.

Ronald Smith
Inspector General

Attachment



Modified Peer Review Report

September 19, 2017

Milton A. Mayo, Jr.
Inspector General
Equal Employment Opportunity Commission
P.O. Box 77067
Washington, DC 20013-7067

Dear Inspector General Mayo:

At the request of the Equal Employment Opportunity Commission (EEOC) Office of Inspector General (OIG), we reviewed established policies and procedures for the audit function of EEOC OIG in effect at March 31, 2017. 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*. EEOC OIG is responsible for establishing and maintaining policies and procedures for the audit function. Our responsibility is to assess whether policies and procedures submitted for review were current and consistent with applicable professional standards.

Our review was conducted 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* for assessing established audit policies and procedures.

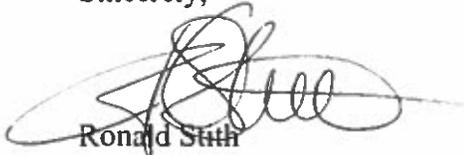
In addition to reviewing established policies and procedures for the audit function of EEOC OIG, we applied certain limited procedures in accordance with guidance established by the CIGIE related to EEOC OIG's monitoring of audits and attestation engagements, collectively referred to as "audits", performed by Independent Public Accountants (IPAs) under contract where the IPA served as the auditor. It should be noted that monitoring of audits performed by IPAs is not an audit and therefore 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 IPAs performed contracted work in accordance with professional standards. However, our objective was not to express an opinion and accordingly, we do not 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 EEOC OIG, (2) assessed established audit policies and procedures and EEOC OIG's IPA monitoring process, and (3) interviewed EEOC OIG personnel. We also reviewed the following IPA monitoring projects:

1. EEOC Fiscal Year 2016 Financial Statement Audit
2. EEOC Fiscal Year 2016 Federal Information Security Management Act (FISMA) Review

Based on our review, the established policies and procedures for the audit function at March 31, 2017, were current and consistent with applicable professional standards as stated.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Stith', with a large, sweeping flourish underneath.

Ronald Stith
Inspector General
National Endowment for the Arts



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

Office of
Inspector General

September 18, 2017

Ronald K. Stith
Inspector General
National Endowment for the Arts
400 7th Street S.W.
Washington, DC 20506

Subject: Comments on Peer Review Report

Inspector General Stith:

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, 2017, 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 at (202) 663-4301; or Joyce Willoughby, Counsel to the Inspector General, at (202) 663-4397.

Sincerely,

A handwritten signature in cursive script, reading "Milton A. Mayo, Jr.", followed by a horizontal line.

Milton A. Mayo,
Jr. Inspector
General