



U.S. AbilityOne Commission Office of Inspector General

355 E Street SW (OIG Suite 335)
Washington, DC 20024-3243

March 26, 2026

System Review Report

David Harper
Inspector General
U.S. Capitol Police Office of Inspector General

We have reviewed the system of quality control for the audit organization of the United States Capitol Police (USCP) Office of Inspector General (OIG) in effect for the year ended September 30, 2025. A system of quality control encompasses USCP OIG's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming in all material respects with *Government Auditing Standards* and applicable legal and regulatory requirements. The elements of quality control are described in *Government Auditing Standards*.

In our opinion, the system of quality control for the audit organization of USCP OIG in effect for the year ended September 30, 2025, has been suitably designed and complied with to provide USCP OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

Audit organizations can receive a rating of *pass*, *pass with deficiencies*, or *fail*. USCP OIG has received an External Peer Review rating of *pass*.

Monitoring of GAGAS Engagements Performed by Independent Public Accountants

In addition to reviewing its system of quality control to ensure adherence with *Government Auditing Standards*, we applied certain limited procedures in accordance with guidance established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) related to USCP OIG's monitoring of engagements conducted in accordance with generally accepted government auditing standards (GAGAS engagements) 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 and, therefore, is not subject to the requirements of *Government Auditing Standards*. The purpose of our limited procedures was to determine whether USCP OIG had controls to ensure 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 USCP OIG's monitoring of work performed by IPAs.

Letter of Comment

We have issued a letter dated March 26, 2026, that sets forth comments on USCP OIG's monitoring of GAGAS engagements performed by IPAs. These comments do not affect the opinion expressed in this report.

Basis of Opinion

Our review was conducted in accordance with *Government Auditing Standards* and the *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*.

During our review, we interviewed USCP OIG personnel and obtained an understanding of the nature of the USCP OIG audit organization, and the design of USCP OIG's system of quality control sufficient to assess the risks implicit in its audit function. Based on our assessments, we selected GAGAS engagements and administrative files to test for conformity with professional standards and compliance with USCP OIG's system of quality control. The GAGAS engagement selected represented a reasonable cross-section of USCP OIG audit organization, with an emphasis on higher-risk engagements.

In performing our review, we obtained an understanding of the system of quality control for the USCP OIG audit organization. In addition, we tested compliance with USCP OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of USCP OIG's policies and procedures on selected GAGAS engagements. Our review was based on selected tests; therefore, it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it.

Prior to concluding the peer review, we reassessed the adequacy of the scope of the peer review procedures and met with USCP OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion. Enclosure 1 of this report identifies USCP OIG engagements we reviewed.

Responsibilities and Limitation

USCP OIG is responsible for establishing and maintaining a system of quality control designed to provide USCP OIG with reasonable assurance that the organization and its personnel comply in all material respects with professional standards and applicable legal and regulatory requirements. Our responsibility is to express an opinion on the design of the system of quality control and USCP OIG's compliance based on our review.

There are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and may not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

We appreciate the professionalism and responsiveness of the USCP OIG throughout this process.

Sincerely,

Carla Smith
Carla Smith
Acting Inspector General

Enclosures

Scope and Methodology

We tested compliance with the USCP OIG audit organization’s system of quality control to the extent we considered appropriate. These tests included a review of one of five engagement reports conducted in accordance with generally accepted government auditing standards (GAGAS engagement) issued from October 1, 2022, through September 30, 2025. We also reviewed the internal quality control reviews performed by USCP OIG.

In addition, we reviewed USCP OIG’s monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from October 1, 2022, through September 30, 2025. During the period, USCP OIG contracted for the audit of its agency’s fiscal year 2024 financial statements.

We reviewed the following GAGAS Engagement Performed by USCP OIG:

Report No.	Report Date	Report Title
OIG-2025-08	08/15/2025	Performance Audit of USCP Contracts

We reviewed the following Monitoring Files of USCP OIG for the Contracted GAGAS Engagement:

Report No.	Report Date	Report Title
OIG-2025-05	12/13/2024	Independent Auditor’s Report Financial Statements for Fiscal Year 2024

USCP OIG Response to Draft Report



INSPECTOR GENERAL

UNITED STATES CAPITOL POLICE

WASHINGTON, DC 20510

March 24, 2026


Carla Smith
Acting Inspector General
U.S. AbilityOne Commission OIG
335 E Street SW (OIG Suite 335)
Washington, DC 20024-3243

Dear Acting Inspector General Smith:

We appreciate the opportunity to respond to the U.S. AbilityOne Commission, Office of Inspector General's draft System Review Report on the United States Capitol Police Office of Inspector General's (USCP OIG) Audit Organization. We are pleased that you concluded that the audit organization of USCP OIG has earned a pass rating. We have no further comments on the System Review Report.

USCP OIG is committed to maintaining an effective system of quality controls, and we appreciate the thorough and professional manner in which you conducted this review. If you have any questions, please contact me.

Sincerely,


David T. Harper
Inspector General