

System Review Report

February 24, 2023

Ron Russo
Inspector General
United States 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, 2022. 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, 2022, 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*.

Letter of Comment

We have issued a letter of comment, dated February 24, 2023, that sets forth findings that were not considered to be of sufficient significance to affect our 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 engagements and administrative files to test for conformity with professional standards and compliance with USCP OIG's system of quality control. The engagements selected represented a reasonable cross-section of USCP OIG's 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 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 to this report identifies the USCP OIG office that we visited and the 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 of the USCP OIG staff and the courtesies given to the peer review team.

Respectfully,



Wendy R. Laguarda
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 two audits conducted in accordance with *Government Auditing Standards*, issued from October 1, 2019 through September 30, 2022. We also reviewed the internal quality control reviews performed by USCP OIG.

The peer review included a site visit to USCP OIG offices located in Washington, D.C.

We reviewed the following audits conducted by USCP OIG:

Report No.	Report Date	Report Title
OIG-2020-11	September 2020	Performance Audit of the United States Capitol Police Transit Incentive Program
OIG-2022-04	April 2022	Independent Auditor's Report Financial Statements for Fiscal Years 2021 and 2020

USCP OIG Response to Draft Report



INSPECTOR GENERAL

UNITED STATES CAPITOL POLICE

WASHINGTON, DC 20510

February 17, 2023

Wendy R. Laguarda
Inspector General
Farm Credit Administration
1501 Farm Credit Drive
McLean, VA 22102

Dear Inspector General Laguarda:

We appreciate the opportunity to respond to the Farm Credit Administration, Office of Inspector General's draft System Review Report on the U.S. Capitol Police's Office of Inspector General (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 at (202) 593-4800 or Mr. Jacob Powell, Assistant Inspector General for Audits, at (202) 660-2579.

Sincerely,

Ronald P. Russo
Inspector General