

**U.S. ELECTION ASSISTANCE COMMISSION
OFFICE OF INSPECTOR GENERAL**



**SYSTEM REVIEW REPORT FOR THE AUDIT PEER REVIEW OF THE
UNITED STATES CAPITOL POLICE
OFFICE OF INSPECTOR GENERAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**No. E-PR-USCP-01-17
MARCH 2017**



U.S. ELECTION ASSISTANCE COMMISSION
1335 EAST-WEST HIGHWAY, SUITE 4300
SILVER SPRING, MD 20910
OFFICE OF THE INSPECTOR GENERAL

System Review Report

March 16, 2017

Fay F. Ropella, CPA, CFE
Inspector General
United States Capitol Police

We have reviewed the system of quality control for the audit organization of the United States Capitol Police, Office of Inspector General (USCP OIG) in effect for the year ended September 30, 2016. 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 with *Government Auditing Standards*. The elements of quality control are described in *Government Auditing Standards*. USCP OIG is responsible for establishing and maintaining a system of quality control that is designed to provide USCP OIG with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and USCP OIG's compliance therewith based on our review.

Our review was conducted in accordance with *Government Auditing Standards* and 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*. 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 audits and administrative files to test for conformity with professional standards and compliance with USCP OIG's system of quality control. The audits selected represented a reasonable cross-section of USCP OIG audit organization, with emphasis on higher-risk audits. 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.

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 audits. Our review was based on

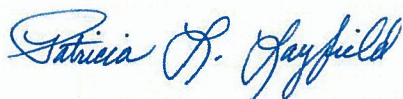
selected tests; therefore, it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it.

There are inherent limitations in the effectiveness of any system of quality control, and, therefore, noncompliance with the system of quality control may occur and 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.

Enclosure 1 to this report identifies the USCP OIG audits that we reviewed.

In our opinion, the system of quality control for the audit organization of USCP OIG in effect for the year ended September 30, 2016, has been suitably designed and complied with to provide USCP OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards 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*.

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 CIGIE related to USCP OIG's monitoring of 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 USCP 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 USCP OIG's monitoring of work performed by IPAs.



Patricia L. Layfield, CPA, CIA, CISA
Inspector General

Enclosures

Scope and Methodology

We tested compliance with USCP OIG audit organization's system of quality control to the extent we considered appropriate. These tests included a review of three of four audit reports issued during the period October 1, 2015, through September 30, 2016. We also reviewed the internal quality control reviews performed by USCP OIG.

In addition, we reviewed USCP OIG's monitoring of the one audit performed by IPAs where the IPA served as the auditor during the period October 1, 2015, through September 30, 2016. During the period, USCP OIG contracted for the audit of its agency's fiscal year 2015 financial statements.

We visited USCP OIG's only office, located in Washington, DC.

Reviewed Audits Performed by USCP OIG		
<u>Report No.</u>	<u>Report Date</u>	<u>Report Title</u>
OIG-2016-07	May 2016	Performance Audit of the United States Capitol Police Training Services Bureau
OIG-2016-10	August 2016	Performance Audit of the United States Capitol Police Mobile Device Program

Reviewed Monitoring Files of USCP OIG for Contracted Audits		
<u>Report No.</u>	<u>Report Date</u>	<u>Report Title</u>
OIG-2016-01	December 1, 2015	Audit of the United States Capital Police's Fiscal Year 2015 Financial Statements



UNITED STATES CAPITOL POLICE

WASHINGTON, DC 20510

March 7, 2017

INSPECTOR GENERAL

Ms. Patricia L. Layfield, CPA, CIA, CISA
Inspector General
U.S. Election Assistance Commission
1335 East-West Highway, Suite 4300
Silver Spring, MD 20910

Dear Inspector General Layfield:

We appreciate the opportunity to respond to the U.S. Election Assistance Commission, 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 your review has 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 your office conducted this review. If you have any questions, please contact me at (202) 593-4800, or contact Mr. Thomas Schweinefuss, Assistant Inspector General for Audits, at (202) 593-3867.

Sincerely,

Fay F. Ropella, CPA, CFE
Inspector General