



**Office of Inspector General
Committee for Purchase from People
Who Are Blind or Severely Disabled
(U.S. AbilityOne Commission OIG)**

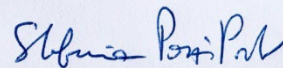
355 E Street SW (OIG Suite 335)
Washington, DC 20024-3243

March 31, 2023

MEMORANDUM

FOR: Christopher W. Dentel
Inspector General
U.S. Consumer Product Safety Commission OIG

FROM: Stefania Pozzi Porter
Inspector General
U.S. AbilityOne Commission OIG



SUBJECT: Peer Review Consumer Product Safety Commission Office of Inspector General's Audit Organization

Enclosed is the U.S. AbilityOne Office of Inspector General, final System Review Report: External Quality Control Review of the Audit Organization of the U.S. Consumer Product Safety Commission, Office of Inspector General. We conducted this review in accordance with the Council of the Inspector General on Integrity and Efficiency guidelines and discussed the review with you and members of your staff on March 24, 2023. Your response to the draft report is included as Appendix B.

If you have any questions or comments about this report, please do not hesitate to call me or Rosario A. Torres, CIA, CGAP at 703-772-9054 or at rtorres@oig.abilityone.gov.



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SUBJECT: Peer Review Consumer Product Safety Commission Office of Inspector General's Audit Organization

We have reviewed the system of quality control for the audit organization of the U.S. Consumer Product Safety Commission (CPSC), Office of Inspector General (OIG), in effect for the year ended September 30, 2022. A system of quality control encompasses CPSC 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.

Opinion

In our opinion, the system of quality control for the audit organization of CPSC OIG in effect for the year ended September 30, 2022, has been suitably designed and complied with to provide CPSC 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. CPSC OIG has received a 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 Council of the Inspectors General on Integrity and Efficiency (CIGIE) related to CPSC 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 CPSC 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 CPSC OIG's monitoring of work performed by IPAs.

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 CPSC OIG personnel and obtained an understanding of the nature of the CPSC OIG audit organization, and the design of CPSC 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 CPSC OIG's system of quality control. The GAGAS engagements selected represented a reasonable cross-section of CPSC 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 CPSC OIG audit organization. In addition, we tested compliance with CPSC OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of CPSC 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 CPSC OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

Responsibilities and Limitation

CPSC OIG is responsible for establishing and maintaining a system of quality control designed to provide CPSC 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 CPSC 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 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.

Appendix A identifies the audits that we reviewed, as well as our scope and methodology. We issued our draft System Review Report to CPSC OIG on March 24, 2023. CPSC OIG's comments, acknowledging our assignment of a peer review rating of Pass to its system of quality control, appear in their entirety as Appendix B.

APPENDIX A: SCOPE AND METHODOLOGY

We tested compliance with the CPSC OIG audit organization's system of quality control to the extent we considered appropriate. These tests included a review of 2 of 10 engagement reports conducted in accordance with GAGAS issued from October 1, 2020, through September 30, 2022.

In addition, we reviewed CPSC OIG's monitoring of one GAGAS engagement performed by IPAs where the IPA served as the auditor from February 1, 2021, through November 15, 2021. During the period, CPSC OIG contracted for GAGAS engagements that were performed in accordance with Government Auditing Standards. We also reviewed the training records of selected employees to determine whether they had obtained the required continuing professional education credits and whether they collectively possessed the knowledge and skills needed to conduct audits.

U.S. CONSUMER PRODUCT SAFETY COMMISSION, OFFICE OF INSPECTOR GENERAL GAGAS ENGAGEMENTS SELECTED FOR REVIEW

1. *Audit of the CPSC's Office of Communications Management's Strategic Goals*, Report No. 21-A-04, February 19, 2021
2. *Independent Risk Assessment of The CPSC's Charge Card Programs*, Report No. 21-A-10, September 1, 2021
3. *Audit of the Consumer Product Safety Commission's Fiscal Year 2021 Financial Statements*, Report No. 22-A-03, November 15, 2021

APPENDIX B: OFFICIAL MANAGEMENT RESPONSE



March 24, 2023

Dear Ms. Porter:

We appreciate the work conducted by your staff in reviewing the Consumer Product Safety Commission Office of Inspector General's system of quality control. We agree with your determination that our system of quality control in effect for the year ended September 30, 2022, has been suitably designed and complied with to provide CPSC OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects, resulting in a rating of Pass.

We have no additional comments on the draft System Review report provided. Thank you for your efforts, observations, and the professionalism of your work in completing this review.

Sincerely,

Christopher W. Dentel Digitally signed by Christopher W. Dentel
Date: 2023.03.24 11:18:01 -0400

Christopher W. Dentel
Inspector General