The Honorable Ron Johnson
Chairman
Committee on Homeland Security and
   Governmental Affairs
United States Senate
340 Dirksen Senate Office Building
Washington, D.C.  20510

Dear Mr. Chairman:

The Inspector General Act of 1978, as amended, requires that statutory Offices of Inspector General comply with generally accepted government auditing standards in carrying out audits and attestations of agency programs and operations. Under these standards, Offices of Inspector General are required to undergo an external peer review at least once every 3 years by an independent reviewer, which the Inspector General Act of 1978 specifies as an audit entity in the Federal Government. The objective of each peer review is to determine whether an Office of Inspector General’s (OIG) internal quality control system is in place and operating effectively to provide reasonable assurance that established policies, procedures, and applicable auditing standards are being followed.

To ensure consistency in the peer review process, the Council of the Inspectors General on Integrity and Efficiency’s Guide for Conducting External Quality Control Reviews of the Audit Operations of Offices of Inspector General is used by the OIG conducting the review. Consistent with the requirements in this guide, provided below is a listing of the 16 audit peer reviews completed during calendar year 2016.

- U.S. Agency for International Development
- Amtrak
- Corporation for National and Community Service
- U.S. Department of Defense
- U.S. Department of Energy
- U.S. Election Assistance Commission
- Farm Credit Administration
- Federal Maritime Commission
- U.S. International Trade Commission
Fourteen of the peer reviews received a rating of pass, one OIG, the U.S. Election Assistance Commission, received a modified review since no audits were performed during the review period, and one OIG, the U.S. Agency for International Development received a rating of pass with deficiencies.

Copies of individual peer review reports may be obtained directly from the reviewed Office of Inspector General.

We look forward to working with you on issues related to the Inspector General community. Please do not hesitate to contact me at (202) 514-3435, or have a member of your staff contact Mr. Mark Jones, Executive Director, Council of the Inspectors General on Integrity and Efficiency, at (202) 292-2600 if we can be of further assistance.

A similar letter is being sent to Senator McCaskill, Ranking Member, Senate Committee on Homeland Security and Governmental Affairs; and Congressman Chaffetz, Chairman, and Congressman Cummings, Ranking Member, House Committee on Oversight and Government Reform.

Sincerely,

Michael E. Horowitz
Chairperson
The Honorable Claire McCaskill  
Ranking Member  
Committee on Homeland Security and  
Governmental Affairs  
United States Senate  
340 Dirksen Senate Office Building  
Washington, D.C. 20510

Dear Senator McCaskill:

The Inspector General Act of 1978, as amended, requires that statutory Offices of Inspector General comply with generally accepted government auditing standards in carrying out audits and attestations of agency programs and operations. Under these standards, Offices of Inspector General are required to undergo an external peer review at least once every 3 years by an independent reviewer, which the Inspector General Act of 1978 specifies as an audit entity in the Federal Government. The objective of each peer review is to determine whether an Office of Inspector General’s (OIG) internal quality control system is in place and operating effectively to provide reasonable assurance that established policies, procedures, and applicable auditing standards are being followed.

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The Honorable Clair McCaskill
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- U.S. Department of Justice
- U.S. Department of Labor
- National Credit Union Administration
- Pension Benefit Guarantee Corporation
- Special Inspector General for Afghanistan Reconstruction
- U.S. Department of State and Broadcasting Board of Governors
- U.S. Department of Transportation

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Sincerely,

Michael E. Horowitz
Chairperson
The Honorable Jason Chaffetz  
Chairman  
Committee on Oversight and  
Government Reform  
U.S. House of Representatives  
2157 Rayburn House Office Building  
Washington D.C. 20515

Dear Mr. Chairman:

The Inspector General Act of 1978, as amended, requires that statutory Offices of Inspector General comply with generally accepted government auditing standards in carrying out audits and attestations of agency programs and operations. Under these standards, Offices of Inspector General are required to undergo an external peer review at least once every 3 years by an independent reviewer, which the Inspector General Act of 1978 specifies as an audit entity in the Federal Government. The objective of each peer review is to determine whether an Office of Inspector General’s (OIG) internal quality control system is in place and operating effectively to provide reasonable assurance that established policies, procedures, and applicable auditing standards are being followed.

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The Honorable Jason Chaffetz
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Sincerely,

Michael E. Horowitz
Chairperson
The Honorable Elijah Cummings  
Ranking Member  
Committee on Oversight and  
Government Reform  
U.S. House of Representatives  
2157 Rayburn House Office Building  
Washington, D.C. 20515

Dear Congressman Cummings:

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Sincerely,

Michael E. Horowitz
Chairperson