

October 25, 2024

Robert C. Erickson, Jr. Deputy Inspector General General Services Administration 1800 F Street, NW Washington, DC 20405

SUBJECT: System Review Report – General Services Administration Office of Inspector General

We have reviewed the system of quality control for the audit organization of the General Services Administration (GSA) Office of Inspector General (OIG) in effect for the year ended March 31, 2024. A system of quality control encompasses GSA 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 Standards¹ 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 GSA OIG in effect for the year ending March 31, 2024, has been suitably designed and complied with to provide GSA 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. GSA 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 GSA 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 GSA OIG had controls to ensure IPAs performed contracted work in

¹ U.S. Government Accountability Office, *Government Auditing Standards: 2011 Revision* (GAO-12-331G), December 2011 and *Government Auditing Standards: 2018 Revision* (GAO-18-568G), July 2018.

accordance with professional standards. However, our objective was not to express an opinion; accordingly, we do not express an opinion on GSA 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 GSA OIG personnel and obtained an understanding of the nature of the GSA OIG audit organization, and the design of GSA 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 GSA OIG's system of quality control. The GAGAS engagements selected represented a reasonable cross-section of GSA 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 GSA OIG audit organization. In addition, we tested compliance with GSA OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of GSA 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 GSA OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion. Enclosure I to this report identifies the GSA OIG engagements we reviewed. In finalizing the report, we considered GSA OIG's comments on the draft and included them in their entirety in Enclosure 2.

Responsibilities and Limitation

GSA OIG is responsible for establishing and maintaining a system of quality control designed to provide GSA 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 GSA 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 cooperation and courtesies extended to our staff during the review.

Paul K. Martin Inspector General

Enclosures

Scope and Methodology

We tested compliance with GSA OIG audit organization's system of quality control to the extent we considered appropriate. These tests included a review of 11 of 42 engagement reports conducted in accordance with generally accepted government auditing standards (GAGAS engagement) issued from April 1, 2023, through March 31, 2024, and one of five terminated audits within that same period. We also reviewed the internal quality control reviews performed by GSA OIG.

In addition, we reviewed GSA OIG's monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from April 1, 2023, through March 31, 2024. During the period, GSA OIG contracted for the Federal Information Security Modernization Act (FISMA) evaluation and fiscal year 2023 financial statements audit.

We did not visit any of GSA OIG's offices. Interface with GSA was conducted virtually.

Report No	Issuance Date	Report Title
A210081/Q/3/P23001		GSA's Fiscal Year 2020 Transactional Data Reporting Pilot
	5/1/2023	Evaluation Provides an Inaccurate Assessment of the Program
A230016/B/T/F23003		GSA Complied with the Payment Integrity Information Act in
	5/17/2023	Fiscal Year 2022
A201018/P/4/R23008		Audit of GSA's Response to COVID-19: PBS Faces Challenges to
		Meet the Ventilation and Acceptable Indoor Air Quality
	6/5/2023	Standard in GSA-Owned Buildings
A220016/Q/6/P23002		Multiple Award Schedule Contracts Offered Prohibited Items,
		Putting Customers at Risk of Unauthorized Surveillance by
	7/10/2023	Foreign Adversaries
A210057/B/5/F24001		GSA's Robotic Process Automation Program Lacks Evidence to
	11/30/2023	Support Claimed Savings
A230021/P/9/R24001		Audit of PBS's Lease Award and Administration for the Bureau
	12/8/2023	of Land Management Field Office in Baker City, Oregon
A220077/P/6/R24002		PBS Is Not Assessing High-Risk Uses of Space by Federal Law
	2/14/2024	Enforcement Agencies, Raising Safety and Security Issues
A201027/Q/7/X23028		Independent Limited Scope Postaward Examination of
		Multiple Award Schedule Contract: Ad Hoc, LLC, Contract
	7/14/2023	Number GS-35F-392DA
A230057/Q/2/X24008		Independent Preaward Examination of Multiple Award
		Schedule Contract: MetLang, LLC., Contract Number
	12/20/2023	47QRAA19D0083
A210065/Q/A/X24013		Independent Limited Scope Postaward Examination of
		Multiple Award Schedule Contract: NTT DATA Federal
	2/29/2024	Services, Inc., Contract Number GS-35F-518GA
A230031	Terminated	Audit of PBS's Use of Contracting Officer's Representatives

Reviewed GAGAS Engagements Performed by GSA

Report NoIssuance
DateReport TitleA230041I/23/2024Monitoring of the Fiscal Year 2023 Financial Statements Audit (IPA)

Reviewed Monitoring Files of GSA for Contracted GAGAS Engagements

Enclosure 2



U.S. GENERAL SERVICES ADMINISTRATION

Office of Inspector General

October 17, 2024

Paul K. Martin Inspector General U.S. Agency for International Development 1300 Pennsylvania Ave. NW Washington, DC 20004

Subject: System Review Report on the General Services Administration's Office of Inspector General Audit Organization

Dear Mr. Martin:

Thank you for providing the formal draft of the System Review Report on the General Services Administration's Office of Inspector General Audit Organization. We are pleased with the rating of pass and the opinion that our system of quality control has been suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

I would also like to take this opportunity to thank your staff for their professionalism during this review. We appreciated their diligent efforts to analyze our system of quality control.

If you have any questions, please contact me at (202) 501-0450 or R. Nicholas Goco at (202) 501-2322.

Sincerely,

ROBERT ERICKSON Date: 2024.10.16 16:42:49 -04'00'

Digitally signed by ROBERT ERICKSON

Robert C. Erickson, Jr. Deputy Inspector General

1800 F Street, NW Washington, DC 20405-0002