



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

Office of Inspector General

Modified Peer Review Report

September 28, 2018

Jack Callender, Inspector General
Postal Regulatory Commission
901 New York Avenue, NW
Suite 200
Washington, DC 20001

Dear Mr. Callender:

We reviewed established policies and procedures for the audit function of Postal Regulatory Commission (PRC) Office of Inspector General (OIG) in effect as of September 30, 2017. Established policies and procedures are one of the components of a system of quality control to provide the PRC OIG with reasonable assurance of conforming with applicable professional standards. The components of a system of quality control are described in the General Accountability Office publication *Government Auditing Standards*. The PRC OIG is responsible for establishing and maintaining policies and procedures for the audit function.

Our review was conducted in accordance with the Modified Peer Review procedures in the Council of the Inspectors General on Integrity and Efficiency *Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General* for assessing established audit policies and procedures. Based on our review, the established policies and procedures for the audit function in effect for the peer review period ending September 30, 2017, were current and consistent with applicable professional standards as stated. In response to the draft report, PRC OIG management provided written comments that are considered part of the report. See Enclosure 1 to this report for the response by the PRC IG.

As is customary, we have also issued a letter of comment dated September 28, 2018, that sets forth matters identified to improve the established policies and procedures but were not material to include in this report.

J. Cameron Thurber
Deputy Inspector General
Federal Election Commission

Enclosure



OFFICE OF INSPECTOR GENERAL
Postal Regulatory Commission
Washington, DC 20001

September 28, 2018

Mr. J. Cameron Thurber
Deputy Inspector General
Federal Election Commission
Washington, D.C. 20463

Subject: Modified Peer Review Report on the Postal Regulatory Commission Office of
Inspector General Audit Organization

Dear Mr. Thurber:

Thank you for the opportunity to comment on the draft *Modified Peer Review Report* on the Postal Regulatory Commission Office of Inspector General's system of quality controls.

We are very pleased that your office concluded that our established policies and procedures for the audit function in effect for the peer review period ending September 30, 2017 were current and consistent with applicable professional standards.

The external peer review is an important aspect to our quality control system. We are committed to maintaining an effective system of quality controls and strive to continuously improve our audit operations.

We appreciate the professionalism and cooperation extended by your staff during our review. If you have any questions, please contact me at (202) 789-6817.

Yours sincerely,

A handwritten signature in black ink, appearing to read "J. Callender", with a long, sweeping flourish extending to the right.

Jack Callender
Inspector General
Postal Regulatory Commission