

**OFFICE OF
INSPECTOR GENERAL
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June 8, 2022

The Honorable Deborah Jeffrey
Inspector General
AmeriCorps

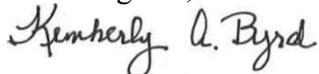
Subject: System Review Report on the AmeriCorps's Office of Inspector General
Audit Organization

Dear Inspector General Jeffrey:

Attached is the System Review Report of the AmeriCorps's Office of Inspector General conducted in accordance with *Government Auditing Standards* and the Council of the Inspectors General on Integrity and Efficiency *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*. Your response to the draft report is included as Enclosure 2 with excerpts and our comments incorporated into the relevant sections of the report.

We appreciate the cooperation and courtesies extended to our staff during the review.

Kind Regards,



Kimberly Byrd
Inspector General

Enclosure

System Review Report

June 8, 2022

The Honorable Deborah Jeffrey
Inspector General
AmeriCorps

We have reviewed the system of quality control for the audit organization of AmeriCorps Office of Inspector General (OIG) in effect for the year ended September 30, 2021. A system of quality control encompasses AmeriCorps 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*.

In our opinion, the system of quality control for the audit organization of AmeriCorps OIG in effect for the year ended September 30, 2021, was suitably designed and complied with to provide AmeriCorps 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. AmeriCorps 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 AmeriCorps 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 AmeriCorps 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 AmeriCorps OIG's monitoring of work performed by IPAs.

Letter of Comment

We issued a letter dated June 8, 2022, that sets forth findings that were not considered to be of sufficient significance to affect our opinion expressed in this report.

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 AmeriCorps OIG personnel and obtained an understanding of the nature of the AmeriCorps OIG audit organization, and the design of AmeriCorps 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 AmeriCorps OIG's system of quality control. The GAGAS engagements selected represented a reasonable cross-section of AmeriCorps 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 AmeriCorps OIG audit organization. In addition, we tested compliance with AmeriCorps OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of AmeriCorps 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.

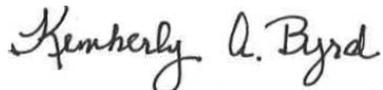
Prior to concluding the peer review, we reassessed the adequacy of the scope of the peer review procedures and met with AmeriCorps OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion. Enclosure 1 to this report identifies the engagements we reviewed.

Responsibilities and Limitation

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

A handwritten signature in black ink that reads "Kimberly A. Byrd". The signature is written in a cursive style with a large initial 'K' and 'B'.

Kimberly Byrd, Inspector General

Enclosures

Scope and Methodology

We tested compliance with AmeriCorps OIG audit organization’s system of quality control to the extent we considered appropriate. These tests included a review of 4 of 12 engagements reports conducted in accordance with generally accepted government auditing standards (GAGAS engagement) issued from October 1, 2019, through September 30, 2021. We also reviewed the internal quality control reviews performed by AmeriCorps OIG.

In addition, we reviewed AmeriCorps OIG’s monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from October 1, 2019, through September 30, 2021. During the period, AmeriCorps OIG contracted for the audit of its agency’s fiscal year 2019 financial statements. AmeriCorps OIG also contracted for other GAGAS engagements that were performed in accordance with *Government Auditing Standards*.

Due to the COVID-19 pandemic, we did not visit any AmeriCorps OIG offices. All work was performed remotely.

Reviewed GAGAS Engagements Performed by AmeriCorps

Report No.	Report Date	Report Title
20-07	9/30/2020	Audit of the Corporation for National and Community Service Grant Awarded to Youthprise

Reviewed Monitoring Files of AmeriCorps for Contracted GAGAS Engagements

Report No.	Report Date	Report Title
20-01	11/20/2019	Audit of the Corporation for National and Community Service’s (CNCS) Fiscal Year 2019 Consolidated Financial Statements
21-02	8/17/2021	Performance Audit of AmeriCorps’ Internal Control Program and National Service Trust Liability Model
21-04	6/24/2021	Performance Audit of AmeriCorps' Compliance with the Payment Integrity Information Act of 2019 for FY 2020



Deborah J. Jeffrey
Inspector General

June 8, 2022

Ms. Kimberly Byrd
Inspector General
Library of Congress

SUBJECT: Comment on the draft System Review Report on the AmeriCorps, Office of
Inspector General's Office of Audit

Dear Inspector General Byrd:

Thank you for the opportunity to comment on the draft System Review Report on the AmeriCorps Office of Inspector General's Office of Audit. My audit staff and I have reviewed the results of your external quality control review and are pleased with your determination that our system of quality control for audits meets applicable requirements

I would like to extend my personal appreciation to you and your staff for their excellent work and professionalism in conducting this peer review. Peer review work may not be glamorous, but it is essential to maintain the IG community's high standards and the credibility of our work. Thank you for dedicating such fine people to this important task.

Sincerely,

A handwritten signature in black ink that reads "Deborah J. Jeffrey". The signature is written in a cursive style with a long, sweeping underline.

Deborah J. Jeffrey