



Office of Inspector General
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June 30, 2025

To: Stephen H. Ravas, Acting Inspector General
AmeriCorps Office of Inspector General

Subject: Modified Peer Review Formal Draft Report on the AmeriCorps Office of Inspector General Audit Organization

Dear Mr. Ravas:

Attached is the *Modified Peer Review Report* of the AmeriCorps's Office of Inspector General conducted in accordance with 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 report is also included as an attachment.

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

Sincerely,

Dr. Michael J. Rich, CIG, PMP, CFE, SHRM-SCP
Deputy Inspector General performing the duties of the Inspector General
Architect of the Capitol

Attachments:

Modified Peer Review Report
AmeriCorps OIG's Response

Modified Peer Review Report

June 30, 2025

To: Stephen H. Ravas, Acting Inspector General
AmeriCorps Office of Inspector General

We reviewed established policies and procedures for the audit function of AmeriCorps Office of Inspector General (OIG) in effect on September 30, 2024. Established policies and procedures are one of the components of a system of quality control to provide AmeriCorps OIG with reasonable assurance of conforming with applicable professional standards. The components of a system of quality control are described in the *Government Auditing Standards*.¹

Based on our review, the established policies and procedures for the audit function on September 30, 2024, were current and consistent with applicable professional standards as stated. We have also identified areas where AmeriCorps OIG could improve the established policies and procedures but were not material to include in this report.

Monitoring of Generally Accepted Government Auditing Standards (GAGAS) Engagements Performed by Independent Public Accountants

In addition to reviewing established policies and procedures for the audit function of AmeriCorps OIG, we applied certain limited procedures in accordance with guidance established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General* related to AmeriCorps OIG's monitoring of GAGAS engagements performed 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; therefore, it 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 that 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.

¹ Government Auditing Standards, Revision 2018.

Letter of Comment

We have issued a letter dated June 30, 2025, that sets forth findings that were not considered to be of sufficient significance to affect our conclusions on the established policies and procedures.

We also made certain comments related to AmeriCorps OIG's policies and procedures and monitoring of GAGAS engagements performed by IPAs, which we included in the above-referenced letter dated June 30, 2025.

Basis of Results

Our review was conducted in accordance with the CIGIE *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General* for assessing established audit policies and procedures. During our review, we (1) obtained an understanding of the nature of the AmeriCorps OIG's audit function and assessed (2) established audit policies and procedures and (3) AmeriCorps OIG's IPA monitoring process.

Our review was conducted of the Washington, D.C. area office. We reviewed the following IPA monitoring projects:

1. Audit of the AmeriCorps' Fiscal Year 2022 Consolidated Financial Statements (OIG Report 23-01), dated November 19, 2022
2. Performance Audit of AmeriCorps' Charge Card Program for Fiscal Year 2021 (OIG-AR-23-04), dated March 31, 2023
3. Audit of AmeriCorps Grants Awarded to Puerto Rico Commission for Volunteerism and Community Service (OIG-AR-23-07), dated March 27, 2024
4. Performance Audit of AmeriCorps Grants Awarded to YouthBuild USA (OIG-AR-24-05), dated March 29, 2024

Dr. Michael J. Rich, CIG, PMP, CFE, SHRM-SCP
Deputy Inspector General performing the duties of the Inspector General
Architect of the Capitol



**AmeriCorps
Office of Inspector General**

**Stephen H Ravas
Acting Inspector General**

June 20, 2025

Mr. Michael Rich
Acting Inspector General
Architect of the Capitol

SUBJECT: Comment on the Modified Peer Review Formal Draft on the AmeriCorps Office of Inspector General Audit Organization

Dear Acting Inspector General Rich:

Thank you for the opportunity to comment on the *Modified Peer Review Formal Draft Report on the AmeriCorps Office of Inspector General Audit Organization*. My audit staff and I have reviewed the results of your modified peer review and are pleased with your determination that our policies and procedures for the audit function are current and consistent with applicable professional standards.

I would like to extend my personal appreciation to you and your staff for their excellent work and professionalism in conducting this modified peer review. Peer reviews are 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 blue ink that reads "Stephen".

Stephen H Ravas

Digitally signed by STEPHEN
RAVAS
Date: 2025.06.20 11:24:02
-04'00'

