



OFFICE OF THE SPECIAL INSPECTOR GENERAL
FOR THE TROUBLED ASSET RELIEF PROGRAM
WASHINGTON, D.C. 20220

January 20, 2023

Kimberly A. Howell
Inspector General
Corporation for Public Broadcasting
401 Ninth Street, NW
Washington, DC 20004

Subject: System Review Report on the Corporation for Public Broadcasting Office of
Inspector General's Audit Organization

Dear Inspector General Howell,

Enclosed is the System Review Report on the Corporation for Public Broadcasting Office of
Inspector General's audit organization. We conducted this review 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 report is included as Enclosure 2.

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

Melissa Bruce
Principal Deputy Special Inspector General
Performing the Duties of the Special Inspector General

Enclosures



OFFICE OF THE SPECIAL INSPECTOR GENERAL
FOR THE TROUBLED ASSET RELIEF PROGRAM
WASHINGTON, D.C. 20220

System Review Report

January 20, 2023

Kimberly A. Howell, Inspector General
Corporation for Public Broadcasting

We have reviewed the system of quality control for the audit organization of the Corporation for Public Broadcasting Office of the Inspector General (CPB OIG) in effect for the year ended March 31, 2022. A system of quality control encompasses CPB 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 CPB OIG in effect for the year ended March 31, 2022, has been suitably designed and complied with to provide CPB 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*. CPB OIG has received an External Peer Review rating of *pass*.

Basis of Opinion

Our review was 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*.

During our review, we interviewed CPB OIG personnel and obtained an understanding of the nature of the CPB OIG audit organization, and the design of CPB OIG's system of quality control sufficient to assess the risks implicit in its audit function. Based on our assessments, we selected engagements conducted in accordance with generally accepted government auditing standards (GAGAS) that were issued during the peer review period and administrative files. We tested these engagements and files for conformity with professional standards and compliance with CPB OIG's system of quality control. The GAGAS engagements selected represented a reasonable cross-section of CPB OIG's 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 CPB OIG audit organization. In addition, we tested compliance with CPB OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of CPB OIG's policies and procedures on the 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 CPB 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

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

Melissa Bruce
Principal Deputy Special Inspector General
Performing the Duties of the Special Inspector General
Office of the Special Inspector General
for the Troubled Asset Relief Program

Enclosures

Scope and Methodology

We tested compliance with CPB OIG’s system of quality control to the extent we considered appropriate. These tests included a review of 2 of 19 engagement reports conducted in accordance with GAGAS that were issued from April 1, 2019, through March 31, 2022. We also reviewed internal quality control reviews performed by an independent entity contracted by CPB OIG.

There were no GAGAS engagements performed by Independent Public Accountants during the scope of the external peer review.

We conducted this external peer review virtually.

Reviewed GAGAS Engagements Performed by CPB OIG

Report No.	Report Date	Report Title
APR2004-2013	March 30, 2021	<i>Audit of CPB Production Grants Awarded to StoryCorps, Inc. for the Period September 1, 2017 through February 29, 2020</i>
AST2008-2104	March 31, 2021	<i>Audit of Community Service and Other Grants Awarded to Arkansas Educational Television Commission (AETC), Conway, Arkansas for the Period July 1, 2008 through June 30, 2020</i>



Corporation
for Public
Broadcasting

Enclosure 2

Office of the Inspector General

January 18, 2023

Melissa Bruce
Principal Deputy Special Inspector General
Performing the Duties of the Special Inspector General
Office of the Special Inspector General
for the Troubled Asset Relief Program
Washington, D.C. 20220

Dear Principal Deputy Special Inspector General Bruce:

We have reviewed the draft peer review report and agree with your overall conclusions that our system of quality control for audits has been suitably designed and complied with to provide our office with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects. We also agree with your External Peer Review rating of Pass.

I would like to thank you and the peer review team for your professionalism in conducting the peer review. Your team conducted their work in a professional, efficient, and effective manner. We sincerely appreciate their efforts.

Sincerely,

Digitally signed by
Kimberly Howell
Date: 2023.01.18
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Kimberly A. Howell
Inspector General