



## System Review Report

April 1, 2025

Rashmi Bartlett, Inspector General  
U.S. International Trade Commission

We have reviewed the system of quality control for the audit organization of the U.S. International Trade Commission (ITC) Office of Inspector General (OIG) in effect for the year ended September 30, 2024. A system of quality control encompasses ITC 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 ITC OIG in effect for the year ended September 30, 2024, has been suitably designed and complied with to provide ITC 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*. ITC 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 ITC 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 ITC 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 ITC OIG's monitoring of work performed by IPAs.

### **Letter of Comment**

We have issued a letter dated April 1, 2025, that sets forth findings that were not considered to be of sufficient significance to affect our opinion expressed in this report.

We also made certain comments related to ITC OIG's monitoring of GAGAS engagements performed by IPAs, which we included in the above referenced letter dated April 1, 2025.

### **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 ITC OIG personnel and obtained an understanding of the nature of the ITC OIG audit organization, and the design of ITC 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 ITC OIG's system of quality control. The GAGAS engagements selected represented a reasonable cross-section of ITC OIG's audit organization's audit work product, with an emphasis on higher-risk engagements.

In performing our review, we obtained an understanding of the system of quality control for the ITC OIG audit organization. In addition, we tested compliance with ITC OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of ITC 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 ITC 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 ITC OIG offices that we visited and the engagements we reviewed.

### **Responsibilities and Limitation**

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

Christopher W. Dentel, Inspector General  
Enclosure

## Enclosure 1

### Scope and Methodology

We tested compliance with ITC OIG audit organization's system of quality control to the extent we considered appropriate. These tests included a review of 3 of 10 engagement reports, 1 of which was performed by contractors, conducted in accordance with generally accepted government auditing standards (GAGAS engagement) issued from October 1, 2021, through September 30, 2024. We also reviewed the internal quality control reviews performed by ITC OIG.

In addition, we reviewed ITC OIG's monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from October 1, 2021, through September 30, 2024. During the period, ITC OIG contracted for the audit of its agency's fiscal year 2023 financial statements. ITC OIG also contracted for other GAGAS engagements that were performed in accordance with *Government Auditing Standards*. Finally, we reviewed all reports issued during the audit peer review period to verify the completeness of the peer review population of audit reports.

We performed our review of ITC OIG virtually.

#### Reviewed GAGAS Engagements Performed by ITC:

Report No.	Report Date	Report Title
OIG-AR-24-06	June 13, 2024	Audit of the Commission's system of Internal Rules
IG-UU-013	December 5, 2022	Offboarding Audit – <i>Terminated</i> – Internal Memo

#### Reviewed Monitoring Files of ITC for Contracted GAGAS Engagements:

Report No.	Report Date	Report Title
OIG-AR-24-02	November 15, 2023	Fiscal Year 2023 Financial Statement Opinion

THE INSPECTOR GENERAL



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## UNITED STATES INTERNATIONAL TRADE COMMISSION

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WASHINGTON, DC 20436

March 31, 2025

IG-XX-002

Christopher W. Dentel  
Inspector General  
Consumer Product Safety Commission

Dear Christopher W. Dentel,

Thank you for the opportunity to comment on your office's draft *System Peer Review Report of the U.S. International Trade Commission Office of Inspector General Audit Organization*. We are pleased to receive an External Peer Review rating of *pass*. Pursuant to the March 2020 *CIGIE Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*, a pass rating issued from an external peer review is the highest rating that can be issued. The pass rating from the external peer review validates that our system of quality control was suitably designed and complied with applicable professional standards and applicable legal and regulatory requirements in all material respects.

We have attached a response to the separate letter of comment, which includes our responses to your recommendations to strengthen our GAGAS and non-GAGAS work.

We would like to thank you and your team for the thorough and professional review.

Sincerely,

Rashmi Bartlett  
Inspector General

Attachment