GUIDE FOR CONDUCTING EXTERNAL PEER REVIEWS OF THE AUDIT OPERATIONS OF OFFICES OF INSPECTOR GENERAL





APRIL 2005

Table of Contents

PCIE AUDIT COMMITTEE	iii
AUDIT COMMITTEE POLICY STATEMENT ON INTERNAL QUALITY CONTROL	
SYSTEMS AND EXTERNAL PEER REVIEWS	1
GUIDELINES FOR OIG QUALITY	
ASSURANCE PROGRAMS	ADDENDUM 1
EXTERNAL PEER REVIEW GUIDE	
ILLUSTRATIVE REPORTS	ADDENDUM 3
APPENDICES	
A OIG's Audit Quality Control Policies and Proced	
3 Checklist for Review of Adherence to Selected General Standards	
C Checklist for Assessment of the Internal Quality Assurance Program	
D Checklist for Review of Individual Financial Stat Inspectors General	ement Audits Performed by
E Checklist for Review of Individual Performance	Audits
F Checklist for Review of OIG Monitoring of Audit	ts Performed by
Independent Public Accountants	-

G Checklist for Review of Attestation Engagements

Audit Committee

Chair:	John Higgins	IG, Department of Education
Members:	Gregory Friedman	IG, Department of Energy
	Phyllis Fong	IG, Department of Agriculture
	Gordon Heddell	IG, Department of Labor
	Bruce Crandlemire	Acting IG, Agency for International Development
	Patrick P. O'Carroll	IG, Social Security Administration
	Dennis S. Schindel	Acting IG, Department of the Treasury
	Ken Konz	IG, Corporation for Public Broadcasting
	Jane Altenhofen	IG, National Labor Relations Board
	Alexis Stefani	FAEC Liaison, Department of Commerce
	Ken Donohue ad hoc	IG, Department of Housing and Urban Development