



## Department of Energy

Washington, DC 20585

December 10, 2003

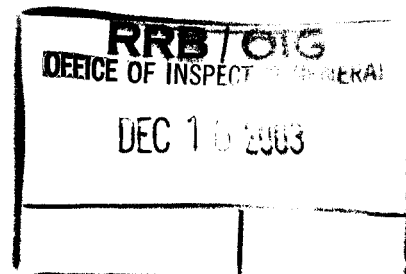
The Honorable Martin J. Dickman  
Inspector General  
Office of Inspector General  
Railroad Retirement Board  
844 North Rush Street, Room 450  
Chicago, IL 60611

Dear Mr. Dickman:

We have reviewed the system of quality control for the audit function of the Railroad Retirement Board's (RRB's) Office of the Inspector General (OIG) in effect for the semiannual reporting periods to Congress ending September 30, 2002, and March 31, 2003. We conducted our review in conformity with standards and guidelines established by the President's Council on Integrity and Efficiency (PCIE). We tested compliance with the OIG's system of quality control to the extent we considered appropriate. These tests included a review of the audits identified in the enclosure.

In performing our review, we have given consideration to the policy statement on quality control and external reviews, dated September 2003 issued by the PCIE. That statement indicates that an OIG's quality control policies and procedures should be appropriately comprehensive and suitably designed to provide reasonable assurance that the objectives of quality control will be met. It also recognizes that the nature, extent, and formality of an OIG's system of quality control depends on various factors such as the size of the OIG, the location of its offices, the nature of its work and its organizational structure.

In our opinion, the system of quality control for the audit function of the RRB's OIG in effect for the semiannual reporting periods to Congress ending September 30, 2002, and March 31, 2003, has been designed in accordance with the quality standards established by the PCIE. Further, your office was in compliance with this system of controls for the 12-months then ended, providing the OIG with reasonable assurance of material compliance with professional auditing standards in the conduct of its audits. Therefore, we are issuing an unqualified opinion on your system of audit quality control.



We have identified in a separate Letter of Comments, dated December 10, 2003, other matters that came to our attention which do not affect our overall opinion.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Friedman", with a long horizontal flourish extending to the right.

Gregory H. Friedman  
Inspector General

Enclosure

### **Scope and Methodology**

We tested compliance with the Railroad Retirement Board's (RRB) Office of Inspector General's (OIG) system of quality control to the extent we considered appropriate. These tests included a review of 2 of 12 audit reports issued during the September 30, 2002, and March 31, 2003 semiannual reporting periods. In addition, we reviewed the audit of the RRB's FY 2002 financial statements conducted by the OIG. We also reviewed the internal quality control reviews performed by the OIG. We held an exit conference to discuss our findings with RRB management on November 13, 2003.

### **OIG Offices Reviewed**

We visited the only office of the OIG, located at Chicago, Illinois.

### **Audit Reports Reviewed**

<u>Report Number</u>	<u>Report Date</u>	<u>Report Title</u>
02-11	August 26, 2002	Review of the RRB's Controls Over the Access, Disclosure, and Use of Social Security Numbers By Third Parties
03-04	March 18, 2003	Review of the RRB's Progress in Meeting Selected Federal Financial Management Requirements
None	January 24, 2003	RRB Financial Statements Audit – FY 2002