



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

March 22, 2021

The Honorable Gail S. Ennis, Inspector General
U.S. Social Security Administration
6401 Security Boulevard, Mail Stop 3-ME-4
Baltimore, Maryland 21235

Dear Ms. Ennis:

In accordance with the Council of Inspectors General on Integrity and Efficiency (CIGIE) Peer Review Schedule, the U.S. Department of Defense Office of Inspector General will conduct a peer review of your audit organization for the 12-month period ending March 31, 2021. The review will officially commence at the time of the entrance meeting, which we expect to hold in April 2021. The review will conclude with the completion of our report in September 2021.

[REDACTED], Program Director for Audit, will lead the DoD OIG peer review team. [REDACTED] is coordinating the upcoming review with [REDACTED] Assistant Inspector General for Audit, and [REDACTED], Executive Officer for the Assistant Inspector General for Audit. The team has already informed [REDACTED] and [REDACTED] that we will provide you with a draft memorandum of understanding (MOU) regarding our peer review approach. We will finalize the MOU after the entrance meeting.

With regard to the peer review objectives, guidance from CIGIE requires us to examine specific information. In addition to the information you previously provided, we request that you provide additional information as soon as practicable after March 31, 2021 (see enclosure for details).

We appreciate [REDACTED] and [REDACTED] cooperation and look forward to working with you and the staff of the U.S. Social Security Administration Office of Inspector General on this important initiative. If you have any questions, please contact me at [REDACTED] or [REDACTED] Program Director for Audit/Peer Review Team Captain, at [REDACTED]

Sincerely,

A handwritten signature in blue ink that reads "Sean W O'Donnell".

Sean W. O'Donnell
Acting Inspector General

Enclosure

**Requested CIGIE Items for the
2021 Peer Review of the U.S. Social Security Administration,
Office of Inspector General's Audit Organization**

As soon as practicable after March 31, 2021, please provide the following information:

1. Policies and procedures identifying minimum education and experience requirements for auditors and analysts performing audits.
2. Continuing Professional Education summary for all audit staff for your last two-year reporting period.
3. Legend of codes used to construct audit report numbers for the period under review.
4. Listings from your audit tracking system showing audits and attestation engagements—April 1, 2020, through March 31, 2021, that are scheduled (actually started), cancelled (not announced), terminated, or completed.
5. For audit reports issued from April 1, 2020, through March 31, 2021, please provide the following information:
 - Type of audit.
 - Staff days, elapsed days, responsible offices, and the names/locations of the primary contacts.
 - Location of work papers: identify whether they are in hard copy or electronic format and whether any hard copies of certain documents exist to supplement TeamMate files.
 - Statement of whether any audits and attestation engagements were performed by contracted Independent Public Accountants.
 - Statement of whether any audits and attestation engagements have security restrictions.
6. For audit reports terminated between April 1, 2020, and March 31, 2021, please provide the following information:
 - How terminations were documented.
 - Why each audit was terminated.
 - How the reason for termination was communicated to the governing officials of the audited entity.

7. Legend of codes used to construct audit report numbers for the period under review.
8. Listing and description of all non-audit services rendered since the completion of SSA OIG's prior peer review.
9. Description of SSA OIG's quality assurance program.
10. Semiannual Report to Congress for the period ending March 31, 2021.
11. Listing and description of audit and attestation reports reissued in the current review period or subsequent during our peer review.