System Review Report

August 29, 2013

To: Dana Rooney-Fisher, Inspector General
Federal Labor Relations Authority Office of Inspector General

We have reviewed the system of quality control for the audit functions of the Federal Labor Relations Authority Office of Inspector General (FLRA OIG, the reviewed Audit Organization) in effect for the period ended March 31, 2013. Our peer review was conducted in accordance with the Requirements of Government Accountability Office’s Generally Accepted Government Auditing Standards and Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The FLRA OIG is responsible for designing a system of quality control and complying with it to provide the FLRA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the FLRA OIG’s compliance with the established policies and procedures and the Yellow Book requirements and other applicable standards therewith based on our review.

The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

In our opinion, the system of quality control for the Federal Labor Relations Authority Office of Inspector General (FLRA OIG) in effect for the period ended March 31, 2013 has been suitably designed and complied with to provide the FLRA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. FLRA OIGs can receive a rating of pass, pass with deficiency(ies) or fail. Federal Labor Relations Authority Office of Inspector General (FLRA OIG) has received a peer review rating of pass.

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