



## OFFICE OF THE INSPECTOR GENERAL

NATIONAL SECURITY AGENCY  
CENTRAL SECURITY SERVICE

9800 SAVAGE ROAD, SUITE 6247, FORT GEORGE G. MEADE, MD 20755

28 March 2024

AU-24-0001

### System Review Report

To: Mr. Cardell K. Richardson, Sr., Inspector General of the National Geospatial-Intelligence Agency

We, as the lead OIG of the joint review team, have reviewed the system of quality control for the audit division of the National Geospatial-Intelligence Agency (NGA) Office of the Inspector General (OIG) in effect for the year ended 30 September 2023. A system of quality control encompasses NGA 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.<sup>1</sup> The elements of quality control are described in *Government Auditing Standards*.

In our opinion, the system of quality control for the audit division of NGA OIG in effect for the year ended 30 September 2023, has been suitably designed and complied with to provide NGA 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*. NGA OIG has received an External Peer Review rating of *pass*.

#### Monitoring of GAGAS Engagements Performed by Independent Public Accountants<sup>2</sup>

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 NGA 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 NGA OIG had controls to ensure IPAs performed contracted work in accordance with professional standards. However, our

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<sup>1</sup> NGA OIG was subject to the 2018 revision of *Government Auditing Standards* for the period under review.

<sup>2</sup> Generally Accepted Government Auditing Standards (GAGAS).

objective was not to express an opinion; accordingly, we do not express an opinion on NGA OIG's monitoring of work performed by IPAs.

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

In performing our review, we obtained an understanding of the system of quality control for the NGA OIG audit division. In addition, we tested compliance with NGA OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of NGA 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 NGA OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion. The Scope and Methodology section below identifies the NGA OIG office that we visited and the engagements that we reviewed.

### **Responsibilities and Limitation**

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



Kevin B. Gerrity, Deputy Inspector General

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## Scope and Methodology

We tested compliance with the NGA OIG audit division's system of quality control to the extent we considered appropriate. These tests included a review of 4 of 12 engagement reports conducted in accordance with GAGAS issued from 1 October 2020 through 30 September 2023. We also reviewed the internal quality control reviews performed by NGA OIG.

In addition, we reviewed NGA OIG's monitoring of GAGAS engagements performed by IPAs where the IPA served as the auditor from 1 October 2020 through 30 September 2023. During the period, NGA OIG contracted for the audit of its agency's fiscal year 2020, 2021, and 2022 financial statements. NGA OIG also contracted for other GAGAS engagements that were performed in accordance with *Government Auditing Standards*.

We visited the NGA OIG headquarters office located in Springfield, VA.

Table 1: Reviewed GAGAS Engagements Performed by NGA OIG

Report No.	Report Date	Report Title
OIGA 22-06	10 May 2022	<i>Audit of NGA's Assignments Program</i>
OIGA 23-01	28 October 2022	<i>Audit of NGA's Software License Management</i>
OIGA 23-05	19 December 2022	<i>Audit of NGA's GEOINT Search and Retrieval Program</i>

Table 2: Reviewed Terminated GAGAS Engagement Performed by NGA OIG

Report No.	Report Date	Report Title
OIGA 22-A07	28 October 2022	<i>Audit of NGA's External Hiring Process</i>

Table 3: Reviewed Monitoring Files of NGA OIG for Contracted GAGAS Engagement

Report No.	Report Date	Report Title
OIGA 22-A06	9 November 2022	<i>Transmittal of the Independent Auditors' Report on the NGA Financial Statements for FY 2022</i>