



**Office of the Inspector General**

Tennessee Valley Authority, 400 West Summit Hill Drive, Knoxville, Tennessee 37902-1401

Ben R. Wagner  
Inspector General

## **System Review Report**

March 5, 2026

Dr. Caryl N. Brzymialkiewicz  
Deputy Inspector General Performing the  
Duties of the Inspector General  
U.S. Department of the Interior  
Office of Inspector General  
1849 C Street, NW; Mail Stop 4428  
Washington, DC 20240

Dear Dr. Brzymialkiewicz:

We have reviewed the system of quality control for the audit organization of the Office of Inspector General for the U.S. Department of the Interior (DOI OIG) in effect for the year ended September 30, 2025. A system of quality control encompasses DOI 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*. The elements of quality control are described in *Government Auditing Standards*.

In our opinion, the system of quality control for the audit organization of DOI OIG in effect for the year ended September 30, 2025, has been suitably designed and complied with to provide DOI 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*. DOI OIG has received an External Peer Review rating of *pass*.

### **Monitoring of GAGAS Engagements Performed by Independent Public Accountants**

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 DOI OIG's monitoring of engagements conducted in accordance with generally accepted government auditing standards (GAGAS engagements) by Independent Public Accountants (IPA) 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 DOI OIG had controls to ensure IPAs performed contracted work in accordance with professional standards. However, our objective was not to express an opinion; accordingly, we do not express an opinion on DOI OIG's monitoring of work performed by IPAs.

### **Letter of Comment**

We have issued a letter dated March 5, 2026, that sets forth a finding that was not considered to be of sufficient significance to affect our opinion expressed in this report.

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

In performing our review, we obtained an understanding of the system of quality control for the DOI OIG audit organization. In addition, we tested compliance with DOI OIG's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of DOI 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 DOI OIG management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion. The enclosure to this report identifies the engagements we reviewed. Our review was performed remotely, and no offices were visited.

### **Responsibilities and Limitation**

DOI OIG is responsible for establishing and maintaining a system of quality control designed to provide DOI OIG with reasonable assurance that the organization and its personnel comply in all material respects with professional standards and applicable legal

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and regulatory requirements. Our responsibility is to express an opinion on the design of the system of quality control and DOI 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.

Sincerely,



Ben R. Wagner

Enclosure

## **SCOPE AND METHODOLOGY**

We tested compliance with the Office of Inspector General for the U.S. Department of the Interior (DOI OIG) audit organization's system of quality control to the extent we considered appropriate. These tests included a review of 5 of the 16 audit reports conducted in accordance with generally accepted government auditing standards (GAGAS engagement) and issued from October 1, 2024, through September 30, 2025. We did not review internal monitoring reports as the last issued report was for the period ended June 30, 2023.

In addition, we reviewed DOI OIG's monitoring of GAGAS engagements performed by independent public accountants (IPA) where the IPA served as the principal auditor during the period October 1, 2024, through September 30, 2025. During the period, DOI OIG contracted for the audit of its agency's fiscal year 2024 financial statements. DOI OIG also contracted for other GAGAS engagements that were performed in accordance with *Government Auditing Standards*.

We reviewed DOI OIG audit policies and procedures, continuing professional education, and independence documentation; interviewed management and staff; and completed the following checklists from the CIGIE *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General*:

- Appendix A – Policies and Procedures
- Appendix B – Checklist for the Standards of Independence, Competence and Continuing Professional Education, and Quality Control and Peer Review
- Appendix E – Checklist for Performance Audits Performed by the Office of Inspector General
- Appendix F – Checklist for the Monitoring of GAGAS Engagements Performed by an Independent Public Accounting Firm

We received electronic work papers and reviewed documentation necessary to complete our testing during the period October through December 2025. GAGAS engagements reviewed in the peer review are listed in the tables on the following page.

**DOI OIG GAGAS Engagements Reviewed**

Report Number	Report Date	Report Title
2023-CGD-030	December 20, 2024	U.S. Fish and Wildlife Service Grants Awarded to the State of Washington Under the Wildlife and Sport Fish Restoration Program
2024-ER-010	February 10, 2025	Infrastructure Investment and Jobs Act Orphaned Well Initial Grant Awarded to the State of Texas, Railroad Commission of Texas
2023-CR-026	March 13, 2025	The National Park Service Could Improve Management of Wastewater Systems by Remediating Public Health Deficiencies and Updating Inventories and Policies
2023-ER-017	September 16, 2025	Weaknesses in BLM's Management of Solar and Wind Rights of Way Applications Creates Risks for Federal Lands
2023-FIN-038	September 22, 2025	The U.S. Department of the Interior Needs to Improve Consistency in Implementation of Federal Standards for Accounting and Reporting of Government Land

**DOI OIG Monitoring File for Contracted GAGAS Engagement Reviewed**

Report Number	Report Date	Report Title
2024-FIN-023	January 6, 2025	Independent Auditors' Report on the U.S. Department of the Interior's Financial Statements for Fiscal Years 2024 and 2023

**DOI OIG Terminated Engagements Reviewed**

Project Number	Date	Engagement Title
2024-WR-033	Closeout Memo Issued October 30, 2024	Review of the Bureau of Indian Education's Analysis of Indian School Equalization Program Funds Pay Parity (closeout memo)
2025-CGD-002	Terminated March 10, 2025	Audit of the North Wind Group Contract Agreements
2023-CGD-028	Closeout Memo Issued May 30, 2025	Weaknesses in U.S. Department of the Interior's Oversight of National Fish and Wildlife Foundation's Hurricane Sandy Coastal Resilience Competitive Grants Program (closeout memo)
2025-CR-010	Terminated July 22, 2025	Audit of the Office of Insular Affairs' Oversight of Ecosystem Restoration and Resilience Projects