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Description of document: Meeting minutes for the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Audit Committee, 2008-2013

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Source of document: Council of the Inspectors General on Integrity and Efficiency
1717 H Street, NW, Suite 825
Washington, DC 20006
Fax: (202) 254-0162
Email: FOIASTAFF@cigie.gov

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Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

NOV 21 2013


Subject: Log No. 6330-2013-12

This letter fully responds to your Freedom of Information Act (FOIA) request, dated January 5, 2013, to the Council of the Inspectors General on Integrity and Efficiency (CIGIE). You requested a copy of the meeting minutes for the CIGIE Audit Committee from January 1, 2006 to the present.

We have enclosed 47 pages of additional responsive records. Pursuant to FOIA, certain information has been withheld as it is exempt from release. Content pertaining to deliberative processes was withheld under 5 U.S.C. § 552(b)(5). In accordance with 5 U.S.C. § 552(b)(6), the names, signatures, initials, and other identifying information of individuals were withheld because release of this information could reasonably be expected to constitute an unwarranted invasion of personal privacy. We have enclosed a brief explanation of FOIA exemptions.

You have the right to appeal CIGIE's response by writing to the Council of the Inspectors General on Integrity and Efficiency, 1717 H Street NW., Suite 825, Washington, D.C. 20006-3900. Your appeal must be received within 45 days of the date of this letter. The outside of the envelope should be clearly marked "FOIA APPEAL."

Sincerely,



Mark D. Jones
Executive Director

Enclosures



PRESIDENT'S COUNCIL on INTEGRITY & EFFICIENCY

REPORT OF MEETING: PCIE Audit Committee
July 15, 2008, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Room E-9080
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, PCIE Audit Committee, called the meeting to order.

MINUTES:

The Audit Committee members unanimously approved the minutes from the May 20, 2008, meeting. After minor technical corrections were made, the final version was posted on IGnet.

ADMINISTRATIVE:

Next Audit Committee meeting: Tuesday, September 16, 2008, at 12:30 pm

OLD BUSINESS:

FASAB's Accounting and Auditing Policy Committee Vacancies

Mr. Rymer reported that he was getting closer to filling the IG community's open slots on the Federal Accounting Standards Advisory Board's (FASAB) Accounting and Auditing Policy Committee (AAPC).¹ Two of the three representatives for the IG Community recently resigned. Prior to the transition of the Audit Committee chairmanship from John Higgins (Education) to Mr. Rymer, (b)(6) (Education) was selected to serve on the committee. (b)(6) is filling the vacancy left by (b)(6) (Labor). Mr. Rymer stated that he is currently considering two individuals who volunteered to fill the second vacancy. He noted that he will make his selection shortly and notify the individuals. The new representative will fill the vacancy left by (b)(6) (Nuclear Regulatory Commission).

Issuance of the Financial Audit Manual

Mr. Rymer reported that Volume 2 of the Financial Audit Manual (FAM) had been approved and was awaiting issuance. He continued that we had received a few comments from Audit Committee members on Volume 1 and shared them with the Government Accountability Office (GAO). Volume 1 of the FAM contains the audit methodology; Volume 2 contains audit tools. He advised that we will notify PCIE and ECIE members when both volumes have been approved.

¹ The AAPC assists the Federal government in improving financial reporting by timely identifying, discussing, and recommending solutions to accounting and auditing issues within the framework of existing authoritative literature.

and are available on line. *{Note: The PCIE and ECIE members were notified via email on July 31, 2008, of the issuance of Volumes 1 and 2 of the FAM.}*

Federal Register Training Notice

Mr. Rymer advised that the *Notice of Continuing Need for Quality Federal Auditor Training* was posted in the Federal Register on June 30, 2008. The notice recognizes the need for quality audit training within the IG community and directs readers to a Web site where they can obtain more information on opportunities to train Federal auditors.

PRESENTATION

Overview of FAEC Activities

(b)(6) (Defense), Chair of the Federal Audit Executive Council (FAEC) began by introducing (b)(6) (Energy), FAEC Vice Chair, and several of the FAEC subcommittee co-chairs. Following the handout included in the meeting materials package, (b)(6) invited those co-chairs to discuss the responsibilities and activities of their subcommittees, as follows:

Audit Issues Committee: Co-Chair (b)(6) (Labor) advised that the Audit Issues Committee is responsible for all non-financial statement audit issues that come before the FAEC related to audit, accounting, or internal control standards. The Audit Issues Committee is currently working to finalize the new peer review schedule, update the peer review guide, and begin to focus on peer review training. In addition, (b)(5), (b)(6)

(b)(5)

(b)(5) *{Note: See below for update on peer review matters.}*

Financial Statements Committee: Co-Chair (b)(6) (Treasury) reported that the Financial Statements Committee is focused on matters related to auditing financial statements issued by Federal agencies. The Financial Statement Audit Network (FSAN), which provides the financial statement audit community with a forum to identify, discuss, and resolve key issues concerning the preparation and audit of Federal financial statements, is a subcommittee of the Financial Statements Committee and consists of about 120 members. The Financial Statements Committee and the FSAN have collaborated extensively with GAO to revise the FAM, which, as previously reported, is close to being issued. (b)(6) also reported that planning is underway for the annual Federal financial accounting and auditing update conference that the FSAN co-sponsors with GAO. Last year's conference, which hosted about 300 participants, was held on March 4, 2008.

Information Technology Committee: Co-Chairs (b)(6) (General Services Administration) and (b)(6) (Social Security Administration) reported that the Information Technology (IT) Committee, which includes 30 members representing 20 agencies, provides a forum to share information and coordinate IT projects across the IG community and with related stakeholders. This committee also has a dotted line relationship to the PCIE IT Committee. According to (b)(6) and (b)(6), this committee has been very active working on FISMA guidance, protecting personally

identifiable information (PII) issues, and Section 522 privacy reviews. In addition, the Committee has worked extensively with GAO in its efforts to revise the *Federal Information System Controls Audit Manual* (FISCAM). {Note: See below for a more detailed update on the FISCAM.}

Training Committee: (b)(6) (Treasury) chairs the Training Committee, which has transitioned from a curriculum review function for the former Inspector General Auditor Training Institute to a training "resource" function. (b)(6) reported that the Committee developed statements of work to use when contracting for audit courses and established both a public and private Web site to facilitate information sharing on training sources and resources. In addition, (b)(6) advised that the Committee recently completed its report critiquing and providing constructive comments on the IG Academy's interview course and is currently (b)(5)

(b)(5)

(b)(5)

Human Resources Committee: (b)(6) reported that the Human Resources Committee is focused on identifying and addressing human resources issues affecting the Federal audit community. (b)(5)

(b)(5)

(b)(5)

Contracting Committee: (b)(6) reported that the recently formed Contracting Committee addresses common contracting issues in the Federal sector, including contract fraud. She noted that the Committee has finalized its charter and (b)(5)

(b)(5)

(b)(5)

In concluding her presentation, (b)(6) advised that the FAEC Executive Council, made up of the FAEC chair, vice chair, and co-chairs, (b)(5)

(b)(5) She also noted that (b)(6) plans to retire from Federal service in January 2009.

NEW BUSINESS

Feedback on Senate Staff Meeting

Mr. Rymer reported on a meeting he attended on June 17, 2008, with staff from the Senate Homeland Security and Governmental Affairs Committee (HSGAC) on GAO legislation. PCIE Vice Chair (b)(6) (Energy) and Messrs. (b)(6) and (b)(6) also participated in the meeting. (b)(5)

(b)(5)

(b)(5)

(b)(5) He continued that when the HSGAC considered the GAO legislation during its mark-up in July, the bill was

pulled from consideration until the reimbursement provision could be worked out. *(Note: The Senate passed HR 5683 on August 1, 2008. According to the PCIE Legislation Committee, Section 6 of HIR 5683, which deals with reimbursement of audit costs to GAO, was the provision that was negotiated and ultimately agreed to by OMB, GAO, and the IG community.)*

AICPA Peer Review Task Force

(b)(6) provided an update on the work of the AICPA Peer Review Task Force and its interest in working with the IG community. By way of background, the AICPA Peer Review Board established a task force, in response to the issuance of the PCIE's single audit report, to study ways to assist member firms in improving audit quality specific to A-133 engagements. The task force believes that ensuring that the reviewers performing such reviews are properly trained and qualified would go a long way toward improving the quality of these reviews. To that end, the task force is planning to develop materials and revise the A-133 checklists currently employed. These materials and checklists will be used first as training and performance aids and then (with respect to checklists) as tools to be used in performing oversight of the work performed by these reviewers. (b)(6) advised that the task force would like to meet with representatives of the IG community to share perspectives. (b)(5)

(b)(5)

STATUS OF ONGOING INITIATIVES

FISCAM

(b)(6) invited the FAEC's IT Committee co-chairs, (b)(6) and (b)(6) to provide an update on the FISCAM revision. (b)(5)

(b)(5)

(b)(5)

The FAEC has provided two sets of comments to GAO, and has also met twice with GAO representatives to discuss their concerns. According to the co-chairs, the FAEC members left

both meetings feeling that constructive agreements had been reached, only to discover that the redrafts did not reflect the discussed changes.

The GAO is prepared to issue the exposure draft for comment later in the month. The co-chairs advised that GAO's Chief Accountant, (b)(6) would like to hold a "town hall" meeting to discuss comments (b)(5)

(b)(5) (b)(5) (b)(6) and (b)(6) (b)(5) In addition to the issue of jointly signing the FISCAM, (b)(5)

(b)(5)

According to the co-chairs, (b)(6) advised that he planned to contact Mr. Rymer to discuss the issues surrounding FISCAM. (b)(5)

(b)(5)

Peer Review Schedule

(b)(6) shared a draft schedule of the 2009-2010 external peer review cycle assignments and asked the Audit Committee members to review the schedule and provide him with any comments. Once the comments are incorporated, the schedule will go out to the PCIE members for review and comment by the end of July.

(b)(5)

Peer Review Guide Update

(b)(6) (Treasury) reported that the peer review guide update project is ongoing. The project team is in the process of incorporating the Audit Committee's feedback as well as updating Appendix D of the guide. Appendix D which deals with financial audits. (b)(5)

(b)(5)

(b)(5) (b)(6) advised that the target date for circulating the guide within the FAEC is September 15.

In addition, (b)(6) reported that he is giving a presentation on the peer review group's efforts at a meeting of the Defense OIG managers in August. (b)(5)

(b)(5)

(b)(5)

(b)(5)

He thanked the FAEC representatives for their presentation and the work that they do on behalf of the IG community and the Audit Committee members for their participation.

With no further business before the Committee, the meeting was adjourned at 2:30 pm.

* * * * *

The following members were present or represented at the PCIE Audit Committee meeting on Tuesday, July 15, 2008:

Jon Rymer, IG, FDIC and Chair

Sheldon Bernstein, IG, National Endowment for Humanities, and ECIE Representative

Phyllis Fong, IG, U.S. Department of Agriculture (USDA),

(b)(6)

Energy, for Greg Friedman, IG

(b)(6)

Labor, for Gordon Heddell, IG

Edward Kelley, IG, Federal Housing Finance Board, and ECIE Representative

(b)(6)

Defense, and FAEC Representative, for Claude Kicklighter, IG

(b)(6)

Education, for Mary Mitchelson, Acting IG

Dennis Schindel, Acting IG, Treasury

(b)(6)

SSA, for Patrick O'Carroll, IG

The following guests and observers were present:

(b)(6)

USDA

(b)(6)

Defense

(b)(6)

Defense

(b)(6)

Labor

(b)(6)

Treasury

(b)(6)

Treasury

(b)(6)

Treasury

(b)(6)

FDIC

(b)(6)

FDIC

(b)(6)

FDIC

(b)(6)

FDIC

(b)(6)

GSA

(b)(6)

OMB

(b)(6)

OMB



Council of the
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REPORT OF MEETING: CIGIE Audit Committee
August 4, 2009, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Room E-9080
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, CIGIE Audit Committee, called the meeting to order.

ADMINISTRATIVE

Next Audit Committee meeting: September 22, 2009

ANNOUNCEMENTS

Vice Chairman Selection

Mr. Rymer announced that John Seeba, the IG at the Federal Trade Commission, is the new Vice Chair of the CIGIE Audit Committee. Mr. Seeba, who was unable to attend the Audit Committee meeting, currently oversees the peer review schedule for agency-appointed IGs. Mr. Rymer said that he looks forward to working with him on Audit Committee activities.

Introductions

As this was the first meeting of the newly constituted CIGIE Audit Committee, Mr. Rymer introduced the members of his staff that support the Audit Committee and invited the participants to introduce themselves.

Membership List

Mr. Rymer announced that the new CIGIE Audit Committee membership list was in the meeting materials. He asked members to advise (b)(6) if there were any changes to the list. Mr. Rymer said that the list will be posted on IGnet shortly.

OLD BUSINESS

Approval of Minutes from May Meeting

The Audit Committee members unanimously approved the minutes from the May 26, 2009, meeting.

PRESENTATION

Overview of the FAEC and Ongoing Projects

(b)(6) Chair of the Federal Audit Executive Council (FAEC), gave an overview of the Council. He noted that nearly all the OIGs, DCAA, and the military services have a representative (either the Assistant IG or a Deputy Assistant IG for Audits) on the FAEC, which is a voluntary membership organization. He continued that the FAEC was established to coordinate audit activities within the IG community, and is currently focusing its attention on CIGIE, Audit Committee, and Recovery Accountability and Transparency (RAT) Board initiatives. (b)(6) noted that the FAEC currently has six committees, and gave a brief overview of the various projects and initiatives these committees have underway.

Audit Committee: (b)(6) (HHS) and (b)(6) (HHS) advised that the Audit Committee is focused on Recovery Act-related projects and coordinates extensively with the RAT Board. The committee is undertaking or planning to undertake several Recovery Act projects related to training, data quality, internal controls, and grantee validation.

Financial Statements Committee: (b)(6) (Treasury) reported that the Financial Statements Committee, among other initiatives, collaborates with GAO to host the annual Federal financial accounting and auditing update conference. At this year's conference (held in the spring), about 300 people came together to discuss financial statement issues, review standards, and coordinate various projects.

Information Technology Committee: (b)(6) reported that the Information Technology (IT) Committee provides a forum to share information and coordinate IT projects across the IG community and with related stakeholders. This committee, which has a dotted line relationship to the CIGIE IT Committee, has been involved in working with OMB on FISMA updates, and (b)(5)

Professional Development Committee: (b)(6) reported that the new Professional Development Committee represents the merger of the former Training and Human Resources Committees. He noted that the committee recently completed a PowerPoint presentation and You-Tube video for recruiting purposes and is working towards posting both items on IGnet.

Contracting Committee: (b)(6) (Defense) reported that the Contracting Committee is a new committee and its membership has expanded to 20 members. He noted that the committee has focused on training and sponsored several conferences on common contracting issues, and more recently, the Recovery Act initiatives. The committee also coordinates with the National Procurement Fraud Task Force.

Conference Committee: (b)(6) noted that the Conference Committee plans the FAEC's annual conference. The upcoming conference (typically held in May) will focus on the 20th anniversary of the Chief Financial Officers (CFO) Act.

(b)(6) advised that (b)(6) (Labor) serves as the FAEC Vice Chair and that each committee is set up to be led by two co-chairs.

Single Audit Guides

(b)(6) the Single Audit Coordinator for the Department of Housing and Urban Development (HUD) OIG, is the chair of the OMB Task Force 7. This 6-member Task Force was responsible revising and updating the 1999 Uniform Quality Control Review Guide for A-133 (i.e., Single Audit) Audits, in light of the National Study issued in 2007. He briefed the members on the results of his task force's year-long project.

(b)(6) advised that the Task Force's work has resulted in two separate guides: Desk Review Guide of A-133 Audit Reports, and Quality Control Review Guide of A-133 Audits. He said that the guides are designed to be user friendly with systematic numbering and understood by the lowest grade auditor. He noted that the guides can be modified to specific agency requirements, and they do not contain a financial section at this time because it would have required training. In addition, the guides do not reference the Recovery Act initiatives because of timing issues. The guides were sent to 26 Single Audit coordinators for review. Nine of coordinators provided comments. According to (b)(6) there were two recommended changes that were not addressed: (b)(5)

During his presentation, an Audit Committee member asked (b)(6) whether the Task Force plans to expose the guides to the AICPA. (b)(5)

(b)(5) (b)(6) advised that he is interested in the Audit Committee's comments on both guides by August 24, 2009. Mr. Rymer asked (b)(6) to coordinate the collection of comments among the Audit Committee members. (b)(5)

NEW BUSINESS

Audit Committee Charter & Operating Principles

Mr. Rymer reported that updating and adopting the Audit Committee's charter and operating principles is another activity that was agreed to at the CIGIE conference. (b)(5) (b)(5) He noted that the 2006 Audit Committee strategic plan, which was included in the meeting materials packet, was the most recent document. Mr. Rymer invited members to consider working with (b)(6) on this project.

STATUS OF ONGOING INITIATIVES

Introductory Audit Training Working Group

(b)(6) (FDIC) provided an update on the work of the Introductory Audit Training Working Group. She reported that the first of six Introductory Audit Training sessions will begin on September 21. Another session will be held in October and the remaining four will be held in 2010. (b)(6) noted that each 2-week session is scheduled to have 30 participants, but that

Peer Review Training

(b)(6) (FDIC) reported that the third peer review training session will be held on August 13, at the FDIC Seidman Center. This training was designed for peer review leaders and liaisons involved in the peer review process. The fourth and last session of peer review training will be held in the January/February timeframe for those OIGs with peer reviews starting in 2010.

One of the members raised a question regarding the peer review schedules and when a new one will be prepared. Mr. Rymcr agreed to talk with Mr. Seeba on this issue.

OTHER UPDATES

Legislative Update

(b)(6) (FDIC) gave the Committee an update on the recently introduced and passed in Committee legislation related to Improper Payments. This bill, S. 1508, *Improper Payments Elimination and Recovery Act*, would revise existing laws related to improper payments and would require the CIGIE to conduct studies. (b)(6) prepared a summary on this legislation, which was included in the meeting materials.

CFO Update

(b)(6) (DOD) reported that the CFO Council met on July 21. He included a copy of the notes from the meeting in the materials package.

IT Committee Update

(b)(6) reported that the last CIGIE IT Committee meeting was held on July 29, 2009. A copy of the Committee's newsletter was included in the materials packet.

(b)(6) also reminded the members that the *Journal of Public Inquiry* was in need of articles and encouraged members who would like to submit an article to do so by Monday, August 10.

OMB Update

(b)(6) (OMB) reported that Danny Werfel had been nominated to be the Controller at OMB. She also shared the planned and actual release dates for the following OMB documents:

- Circular No. A-136, *Financial Reporting Requirements*, was issued in June 2009.
- Updated Circular No. A-11 for FY 2011 budget preparation and submission should be out this month.
- Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*' technical amendments should also be out this month.

She also announced that three OMB memoranda were recently signed, as follows:

- Implementation Guidance for the Report on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009), M-09-21

- Updated Guidance Regarding Communications with Registered Lobbyists About Recovery Act Funds, M-09-24
- Improving Government Acquisitions, M-09-25

With no further business before the Committee, the meeting was adjourned at 2:15 pm.

* * * * *

The following members were present or represented at the CIGIE Audit Committee meeting on Tuesday, August 4, 2009:

Jon Rymer, IG, FDIC and Chair

Rebecca Anne Batts, IG, PBGC

David Berry, IG, NLRB

(b)(6) for Arnold Fields, IG, SIGAR

Greg Friedman, IG, Department of Energy

(b)(6) for Mary Mitchelson, Acting IG, Department of Education

(b)(6) for Tom Howard, Acting IG, NASA

(b)(6) for Daniel Petrole, Acting IG, Department of Labor

Patricia Lewis, Acting IG, CIA

(b)(6) FAEC Chair, TIGTA

(b)(6) for Patrick O'Carroll, IG, Social Security Administration

Jeffry Schanz, IG, Legal Services Corporation

Eric Thorson, IG, Department of the Treasury

The following guests and observers were present:

(b)(6) Defense

(b)(6) Defense

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

(b)(6) HHS

(b)(6) HHS

(b)(6) HUD OIG

(b)(6) OMB

(b)(6) TIGTA

(b)(6) Treasury

(b)(6) Treasury

(b)(6) USDA



Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

REPORT OF MEETING: CIGIE Audit Committee
November 24, 2009, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Room A-2020
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, CIGIE Audit Committee, called the meeting to order.

ADMINISTRATIVE

Next Audit Committee meeting: January 26, 2010

ANNOUNCEMENTS

Membership List

Mr. Rymer announced that the updated CIGIE Audit Committee membership list was in the meeting materials and would be posted on IGnet when it is back in service. Mr. Rymer invited the attendees to introduce themselves.

Yellow Book Issues

Mr. Rymer reminded the members to advise him of any issues or concerns regarding the Government Auditing Standards (Yellow Book). *{Note: Mr. Rymer began his 3-year term on the Comptroller General's Advisory Council on Government Auditing Standards at the November 17, 2009 meeting.}*

OLD BUSINESS

Approval of Minutes from September Meeting

With a minor clarification, the Audit Committee members unanimously approved the minutes from the September 22, 2009, meeting.

UPDATES

OMB Update

(b)(6) (OMB) reported on the November financial statement audit activity. She advised that 19 of the 22 CFO Act agencies that met the deadline for submitting audited financial statements received unqualified opinions. She noted that two agencies were granted extensions.

(b)(6) also reported on two executive orders that affect the CIGIE community:

- **Financial Fraud.** An interagency Financial Fraud Enforcement Task Force was created by executive order to strengthen efforts to combat financial crime. The task force, which replaces the Corporate Fraud Task Force, will focus on efforts already underway to combat mortgage, securities, and corporate fraud.
- **Improper Payments.** The executive order will establish a process to rein in improper payments by serving to improve transparency, holding agencies accountable, and creating strong incentives for compliance. She noted that the IG community has a consulting role in this effort via the CIGIE.

FAEC Update

(b)(6) (Department of Labor), Vice Chair of the Federal Audit Executive Council (FAEC), reported on the results of the FAEC's November 19 meeting and ongoing activities. He noted that the FAEC is working to update its strategic plan and the Contracting Committee is working to develop standard audit guides. He also reported that the Department of Homeland Security (DHS) OIG is planning the spring FAEC conference, which will be held in Hershey, PA, June 8-10, 2010. The FAEC will consider nominations for its leadership positions at its January meeting with the transition taking place by its March meeting.

STATUS OF ONGOING INITIATIVES

Overview of Introductory Audit Training

(b)(6) (FDIC), leader of the Introductory Audit Training (IAT) working group, gave an overview of the IAT effort. She discussed the first two sessions and ideas for improvements that the working group will be making going forward. (b)(5)

(b)(5) (b)(5) In addition, (b)(6) shared a handout listing the schedule for the next four sessions and the OIGs that will be represented at each session. She advised the Members that the working group increased the session enrollment size to 35 participants and eliminated the wait list that the working group had been maintaining. She noted that the working group is committed to delivering the remaining four sessions of the training and then plans to hand it off to the CIGIE training staff for future sessions.

Audit Committee Charter & Operating Principles

John Seeba, IG, Federal Trade Commission (FTC), and Vice Chair, CIGIE Audit Committee, reported that representatives from five OIGs met in November to begin updating the Audit Committee's charter and operating principles. The five OIGs participating in the project were National Labor Relations Board, NASA, DHS, Department of Labor, and FTC. Mr. Seeba continued that the goals were basically the same but he was hoping to get input from the FAEC on the strategies. He planned to meet with the FAEC on November 30 to obtain their feedback. Mr. Seeba advised that he should have a draft for Mr. Rymer to react to in December.

Peer Review Schedules

Mr. Seeba reported that he plans to coordinate with the FAEC to consolidate the former PCIE and ECIE peer review schedules into one CIGIE schedule. He noted that, in the past, the Chair of the FAEC Audit Committee had been involved in this effort.

Peer Review Training

(b)(6) (FDIC) reported that the fourth and final peer review "coaching" session will be held on February 11, 2010. He noted that he will be contacting the CIGIE liaisons in early January regarding registration for this last peer review session.

NEW BUSINESS

Response from OMB Task Force 7

(b)(6) (FDIC) provided an update on the ongoing commenting process associated with Uniform Quality Control Review Guide for A-133 (i.e., Single Audit) audits. The Audit Committee provided comments on September 14, 2009, to OMB Task Force 7 Chair. The Task Force responded to the Committee's comments on November 3, 2009. (b)(6) noted that the Task Force accepted most of the Committee's comments. (b)(5)

(b)(5) A copy of the comments the Audit Committee provided on September 14 and the OMB Task Force's response were included in the meeting materials.

(b)(5)

(b)(5) Mr. Rymer asked (b)(6) to coordinate with (b)(6) to prepare a letter on his behalf in response to Task Force's request for comments by November 30, 2009. (b)(6) advised that (b)(6) is the OMB point of contact and she encouraged the Committee to copy him on the letter to the Task Force.

Peer Review Issues/Subcommittee

Mr. Rymer provided an update on three peer review issues that he, as Chair of the Audit Committee, has been working through. (b)(5)

(b)(5)

In sharing these decisions, Mr. Rymer opened the discussion to the group on (b)(5) shared. (b)(6) (NLRB) (b)(5) Several ideas were

(b)(5) Mr. Rymer thanked the members for their ideas and stated that he and Mr. Seeba would consider them further.

With no further business before the Committee, the meeting was adjourned at 2:00 pm.

* * * * *

The following members were present or represented at the CIGIE Audit Committee meeting on Tuesday, November 24, 2009:

Jon Rymer, IG, FDIC and Chair
John Seeba, IG, FTC and Vice Chair

David Berry, IG, NLRB
Tom Howard, Acting IG, NASA
(b)(6) for Daniel Petrole, Acting IG, Department of Labor
Patricia Lewis, Acting IG, CIA
Mary Mitchelson, Acting IG, Department of Education
(b)(6) for Patrick O'Carroll, IG, Social Security Administration
Eric Thorson, IG, Department of the Treasury

(b)(6) for Phyllis Fong, IG USDA and CIGIE Chair, *ex officio member*

The following guests and observers were present:

(b)(6) Education
(b)(6) FDIC
(b)(6) FDIC
(b)(6) FDIC
(b)(6) FDIC
(b)(6) FDIC
(b)(6) OMB
(b)(6) TIGTA
(b)(6) Treasury



Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

REPORT OF MEETING: CIGIE Audit Committee
July 24, 2012, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Room D-2090
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, CIGIE Audit Committee, called the meeting to order.

ADMINISTRATIVE

The next Audit Committee meeting will be held on September 25, 2012.

OLD BUSINESS

Approval of Minutes from May Meeting

The Audit Committee members unanimously approved the minutes, as corrected, from the May 22, 2012 meeting.

NEW BUSINESS

AAPC Representative

Mr. Rymer reported that the Accounting and Auditing Policy Committee (AAPC) will soon have an opening for the IG community to fill. The AAPC was established by the Federal Accounting Standards Advisory Board to assist the federal government in improving financial reporting through the timely identification, discussion, and recommendation of solutions to accounting and auditing issues. Mr. Rymer stated that the IG community has 3 representatives on the AAPC. The current representatives are (b)(6) PBGC, and (b)(6) NRC. The AAPC recently advised that the IG community needs a new representative to replace (b)(6) Naval Audit Service, who is rotating off after serving two 3-year terms. Mr. Rymer asked the members to contact (b)(6) FDIC, regarding their office's interest in representing the IG community on the AAPC.

CIGIE Financial Statement Audit

Karl Schornagel, IG, Library of Congress, and Vice Chair, CIGIE Audit Committee, reported on the audit of CIGIE's financial statements. He reported that the planning phase for the audit

should be completed by the end of July. Martin & Wall, who is conducting the audit again this year, (b)(5) [redacted]
Mr. Schornagel said that the audit is on schedule to be completed by November 15, 2012.

STATUS OF ONGOING INITIATIVES

Auditor Training

(b)(6) [redacted] AI&E Director for the CIGIE Training Institute, reported that the last Introductory Auditor Training class for fiscal year (FY) 2012 will be held September 10-21, in Pentagon City, VA. She noted that the class was nearly full (i.e., 30 participants). She added that she will be conducting a curriculum review of the Introductory Auditor Training course and will be inviting observers to attend the September session. (b)(6) [redacted] continued that the CIGIE Training Institute is working on the FY 2013 training schedule, which will be available on IGNet. Mr. Rymer noted his interest in the Institute developing an Auditor-in-Charge course.

Improper Payments

(b)(6) [redacted] SSA, reported that her office met with the Government Accountability Office (GAO) on July 11, to discuss how GAO and CIGIE might exchange information on improper payments and collaborate or coordinate work in this area. GAO was particularly interested in any work that SSA OIG had done to summarize the community's improper payments work related to the Executive Order. At the CIGIE general membership meeting, held on July 17, the members voted to update a summary report previously prepared by the SSA OIG (but not publicly available), provide it to GAO, and make it publicly available on IGNet. The members also voted to produce a summary report on the IG community's compliance with the Improper Payments Elimination and Recovery Act (IPERA). (b)(6) [redacted] advised that SSA OIG also agreed to prepare this report. She continued that SSA OIG will coordinate with the Office of Management and Budget (OMB) regarding the reporting timeframes and the possible redundancy of issuing an improper payments report, per the Executive Order, and a second report, as required by IPERA.

Peer Review Guide

(b)(6) [redacted] Treasury, gave a brief overview on the peer review guide update project. The guide is being updated to reflect the Yellow Book revisions that became effective in December 2011. (b)(6) [redacted] noted that the project's working group received comments on the first exposure draft and went through the comments on July 9. The working group is exposing the draft to the community for a second time on July 24, and is on target to present the updated guide at the September Audit Committee meeting. A detailed summary on the update project was included in the meeting materials.

Peer Review Training

(b)(6) [redacted] NSF and Chair, Federal Audit Executive Council (FAEC), stated that the next peer review training will be held on August 16 at the National Science Foundation. He noted that the next training session will be scheduled for February 2013.

Grant Reform Working Group Activities

(b)(6) stated that the Grant Reform Working Group continues to be actively involved in OMB's efforts related to grant reform. He noted that the group provided OMB with comments on an advanced copy of the Notice of Proposed Rulemaking. (b)(5)

(b)(5) (b)(6) noted that OMB expects to issue the final rule in early fall (prior to the election).

UPDATES

FAEC

(b)(6) stated that the FAEC's bimonthly meeting will be held on August 22, 2012, at the Department of Labor. He noted that the meeting will feature two speakers—one discussing human capital and the other discussing media analytics. Two continuing professional education (CPE) units will be awarded for attending the meeting. (b)(6) advised that the FAEC Conference will be held at the end of November 2012.

IT Committee

Kathy Tighe, IG, Education, reported that Information Technology (IT) Committee completed its survey on penetration testing and is asking for comments on the survey by the end of July. She noted that the final survey results will be posted on the business side of IGNet. Ms. Tighe also (b)(5) (b)(5)

Legislation IT Subcommittee

(b)(6) reporting on behalf of (b)(6) FDIC, provided an update on the cybersecurity bills under consideration in the Senate. She noted that the Senate is planning to consider S. 3414, Cybersecurity Bill of 2012, before the summer recess. This bill would retain the current FISMA requirements for annual IG evaluations of agency information security programs and practices, but does not have all the provisions that CIGIE would like. She also noted that the bill does not require CIGIE or anyone else to develop standards for the FISMA evaluations.

CFO Council

(b)(6) advised that David Berry, IG, NLRB, was unexpectedly called out of town but wanted her to report that Mr. Berry is on the CFO Council email list.

* * * * *

The following members were present or represented at the CIGIE Audit Committee meeting on Tuesday, May 22, 2012:

John Rymer, IG, Federal Deposit Insurance Corporation

Karl Schornagel, IG, Library of Congress

(b)(6) SSA, for Patrick O'Carroll, IG

Paul Martin, IG, NASA

(b)(6) Department of Agriculture, for Phyllis Fong, IG

(b)(6) Department of Energy, for Gregory Friedman, IG

(b)(6) Department of the Treasury, for Eric Thorson, IG

(b)(6) Legal Services Corporation, for Jeffrey Schanz, IG

Hubert Sparks, IG, Appalachian Regional Commission

Kathy Tighe, IG, Department of Education

(b)(6) National Science Foundation, FAEC Chair

The following guests and observers were present:

(b)(6) Department of Education

(b)(6) CIGIE

(b)(6) CIGIE

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

(b)(6) Library of Congress



Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

REPORT OF MEETING: CIGIE Audit Committee
September 25, 2012, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Executive Dining Room
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, CIGIE Audit Committee, called the meeting to order.

Mr. Rymer welcomed Scott Wilson, IG, Federal Trade Commission (FTC), to the Audit Committee and thanked him for his interest in participating on the Committee. Mr. Rymer congratulated Mr. Wilson on his appointment.

ADMINISTRATIVE

Because the next Audit Committee meeting would conflict with the Federal Audit Executive Council (FAEC) conference, the members agreed to reschedule the November Audit Committee meeting. *{Note: The meeting will be rescheduled for December 6, 2012.}*

OLD BUSINESS

Approval of Minutes from May Meeting

The Audit Committee members unanimously approved the minutes from the July 22, 2012 meeting.

NEW BUSINESS

AAPC Representative

Mr. Rymer reported that the Accounting and Auditing Policy Committee (AAPC), which was established by Federal Accounting Standards Advisory Board (FASAB) to assist the federal government in improving financial reporting, is looking to the IG community to update its membership. The IG community has three representatives on the AAPC, and two of its three positions are open. (b)(6) Pension Benefit Guaranty Corporation (PBGC), has completed his first term and has agreed to stay on for a second 3-year term. (b)(6) Naval Audit Service, is rotating off after serving two 3-year terms and the IG community needs to fill this vacancy. To date, Mr. Rymer had not received any volunteers from the community and offered to serve a 3-year term on the AAPC.

Judiciary Committee Briefing

(b)(5)

STATUS OF ONGOING INITIATIVES

Auditor Training

(b)(6) Audit, Inspection and Evaluation (AI&E) Director for the CIGIE Training Institute, reported that the AI&E Academy provided six different courses during fiscal year 2012 for a total of ten offerings, and trained more than 400 students representing 60 different OIGs. About 96 percent of the participants rated the overall quality of instruction as positive (i.e., Outstanding/Excellent/Good). For fiscal year 2013, the Academy plans to offer at least nine different courses, including Audit Peer Review, IG Authorities, Statistical Analysis, Introductory Auditor Training, Suspension and Debarment, and Writing. The Academy is currently conducting a curriculum review of the Introductory Auditor Training course and plans to develop a course for Intermediate Auditors. For both the curriculum review and the curriculum development, the Academy will be soliciting input from the Committee and the Assistant IGs for Audit. Actual dates for the fiscal year 2013 schedule will be posted on the Academy webpage on IGnet as soon as training locations are finalized (see <http://www.ignct.gov/pande/pd/aic.html>). Jeffrey Schanz, IG, Legal Services Corporation (LSC), noted that he had received very positive feedback as it related to the IG Authorities course from his staff that attended the training.

Improper Payments

(b)(6) Social Security Administration (SSA) OIG, reported that the final report prepared on OIG's compliance with Executive Order 13520, Reducing Improper Payments, was posted on CIGIE's website on August 24, 2012. This report summarizes the work performed by OIGs for agencies designated with high-priority programs in fiscal year 2010.

(b)(6) also reported that agencies will be issuing their Performance and Accountability Report (PAR) in November and then, under the *Improper Payments Elimination and Recovery Act* (IPERA), OIGs are required to review the improper payments section of their agency's PAR and provide a report within 120 days (i.e., March 2013). (b)(5)

(b)(6) added that this will be the second year that the OIGs report under IPERA. If an OIG determines that its agency is not in compliance with IPERA for 2 consecutive fiscal years,

an additional provision in the law becomes effective. Specifically, additional funding could be designated if the Office of Management and Budget (OMB) determines additional funding would help the agency come into compliance.

Finally, (b)(6) (b)(5)
(b)(5) She continued that GAO is currently working on an IPERA roll-up report.

Grant Reform Working Group Activities

(b)(6) NSF OIG, and Chair, Federal Audit Executive Council (FAEC), stated that the Grant Reform Working Group continues to be actively involved in OMB's efforts related to grant reform.

(b)(5)

Peer Review Training

(b)(6) stated that the last peer review training was delivered on August 16 at the National Science Foundation OIG. The course was well-received. The next session of this training will be held on February 12, 2013.

Peer Review Schedule

Mr. Rymer reported that his office continues to monitor the peer review schedule, and is working

(b)(5) (b)(5)

DCAA Peer Review Update

Mr. Rymer reported that he had heard from the Defense Contract Audit Agency (DCAA) and learned that DCAA had not received any bids on its first solicitation to contract for its peer

review. He noted that DCAA was extending the solicitation into fiscal year 2013 with a new closing date of October 19. (b)(5)

PRESENTATION

Peer Review Guide Update

(b)(6) Department of the Treasury OIG, reported that his working group, which began the project to update the peer review guide in January 2012, had completed the update and was seeking the Audit Committee's approval. Because the Yellow Book followed a staggered implementation of the new standards, the peer review guide must also follow a two-phased approach for updating its instructions. (b)(6) highlighted the sections and appendices of the guide that were updated. Specifically, he noted that the contents of the guide remained mostly the same but that several appendices were updated. He also noted that reporting instructions were changed to reflect the Wall Street Reform Act requirements. (b)(6) advised that the guide was exposed to the IG community in May and July, and the comments were addressed and incorporated, as appropriate. The CIGIE Audit Committee members voted to accept the guide and advance it to the CIGIE Executive Council for its consideration. On behalf of the Audit Committee, Mr. Rymer thanked (b)(6) and his working group for their work on this project.

UPDATES

FAEC

(b)(6) announced that the next FAEC meeting will be held on October 24 at the Department of Labor. Two presentations, related to forensic auditing and IT security, have been planned and two CPEs will be awarded for the session. He continued that the FAEC Conference will be held on November 27-28, and will have an IG panel and other speakers.

IT Committee

Ms. Rebecca Batts, IG, PBGC, said that the IT Committee had not met since last the last CIGIE Audit Committee meeting and that the next IT Committee meeting will be held on October 17.

Legislation IT Working Group

(b)(6) stated that there has been no activity in the Working Group.

AAPC

There were no updates for the AAPC.

CFO Council

David Berry, IG, National Labor Relations Board (NLRB) OIG, said that he is on the mailing list for the Chief Financial Officer (CFO) Council and is now receiving their emails.

* * * * *

The following members were present or represented at the CIGIE Audit Committee meeting on Tuesday, September 25, 2012:

Jon Rymer, IG, Federal Deposit Insurance Corporation
(b)(6) Library of Congress, for Karl Schomagel, IG

Rebecca Anne Batts, IG, PBGC

David Berry, IG, NLRB

(b)(6) Department of Education, for Kathy Tighe, IG

(b)(6) Department of Agriculture, for Phyllis Fong, IG

(b)(6) SSA, for Patrick O'Carroll, IG

(b)(6) Department of Labor, for Daniel Petrole, Deputy IG

(b)(6) NASA, for Paul Martin, IG

(b)(6) Department of Energy, for Gregory Friedman, IG

Jeff Schanz, Legal Services Corporation, IG

Hubert Sparks, IG, Appalachian Regional Commission

(b)(6) SIGAR, for Herbert Richardson, Acting IG

(b)(6) Department of the Treasury, for Eric Thorson, IG

Scott Wilson, IG, Federal Trade Commission

(b)(6) National Science Foundation, FAEC Chair

The following guests and observers were present:

(b)(6) CIGIE

(b)(6) CIGIE

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

(b)(6) Department of the Treasury



Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

REPORT OF MEETING: CIGIE Audit Committee
December 6, 2012, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Executive Dining Room
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, CIGIE Audit Committee, called the meeting to order. Mr. Rymer welcomed members of the audit staff from the Securities and Exchange Commission (SEC) OIG, who were observing the meeting. Mr. Rymer is serving as the interim IG at the SEC.

ADMINISTRATIVE

The next Audit Committee meeting will be held on January 22, 2013. *{Note: The meeting was rescheduled for January 29, 2013, after the CIGIE general membership meeting was rescheduled to January 22, 2013.}*

OLD BUSINESS

Approval of Minutes from September Meeting

The Audit Committee members unanimously approved the minutes from the September 25, 2012 meeting.

PRESENTATION

Auditor Training

(b)(6) Audit, Inspection and Evaluation (AI&E) Director for the CIGIE Training Institute, who called into the meeting, reported on the results of the November 2012 session to discuss the audit community's training needs. The goal of the session, which was led by Mr. Rymer at the Federal Audit Executive Council's (FAEC) annual conference, was to validate audit training needs and priorities moving forward. (b)(6) noted that the following themes emerged from this session:

(b)(5)

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(b)(5)

She included a summary of the audit training needs and the planned schedule for the upcoming CIGIE Training Institution courses as part of the meeting materials.

NEW BUSINESS

FY 2012 Accomplishments

(b)(6) FDIC, advised the Members that the Audit Committee is responsible for annually compiling a list of its accomplishments, which will be used, in part, to produce CIGIE's *Annual Report to the President*. She provided the accomplishments report to the Members in advance of the meeting and asked for the Members' approval. After addressing one technical change, the Members approved the report.

OPM Mission Critical Occupation Project

(b)(5)

STATUS OF ONGOING INITIATIVES

CIGIE Financial Statement Audit

(b)(6) Library of Congress (LOC) spoke on behalf of Karl Schornagel, IG, LOC, and Vice Chair, CIGIE Audit Committee. (b)(6) reported that the independent audit of CIGIE's financial statements was completed in November 2012, at a cost of \$20,000. CIGIE received an unqualified opinion with no material weaknesses, significant deficiencies, or reportable non-compliance with laws and regulations. Information regarding the financial audit was included in the meeting materials. Mr. Rymer thanked Mr. Schornagel for his leadership on this effort.

Improper Payments

(b)(6) Social Security Administration (SSA), reported that a provision under the *Improper Payments Elimination and Recovery Act* (IPERA), required the Chief Financial Officer (CFO) Council, in consultation with CIGIE and recovery audit experts, to conduct a study on the

implementation of the recovery audit provision in IPERA. The study, which was to address the costs and benefits of agency recovery audit activities, was to be completed within 2 years of IPERA's enactment, i.e., July 22, 2012. According to (b)(6) the CFO Council recently began this project. Once a draft report has been prepared, the CFO Council plans to share a copy with CIGIE for review and comment. Based on conversation with the CFO Council point of contact, (b)(6) reports that a time frame has not been set as to when CIGIE will receive the draft to review.

(b)(6) also reminded the Members that agencies issued their Performance and Accountability Report (PAR) in November. He continued that under IPERA, OIGs need to review the improper payment section of their agency's PAR or Annual Financial Report and produce a report within 120 days (i.e., by March 2013). (b)(5)

Grant Reform Working Group Activities

Reporting on behalf of (b)(6) National Science Foundation (NSF) and FAEC Chair, (b)(6) (b)(6) stated that (b)(6) Office of Management and Budget (OMB) spoke on the grant reform efforts at the FAEC conference and identified key areas of interest for the OIG community. (b)(5)

(b)(5) (b)(6) also reported that the next draft of the grant reform proposal will be out for comment in a few weeks. She noted that the Working Group will meet again when the draft proposal is sent out and discuss the consolidated comments with OMB, as in the past, in advance of submitting the working group's written comments.

Peer Review Guide

(b)(6) Department of the Treasury, reported that the recently approved, interim update of the Peer Review guide has been posted on the CIGIE website. Mr. Rymer thanked (b)(6) and his team for their work updating the guide.

(b)(6) advised that his team will begin the second phase of updating the peer review guide in 2013. This phase involves updating the guide to reflect changes in the Yellow Book related to financial audit and attestation standards, address issues identified in a recent FAEC survey on the peer review guide, and refresh the overall document.

Peer Review Schedule

Mr. Rymer presented the updated Audit Peer Review Schedule for the 3-Year Period (2011-2013), effective December 6, 2012. He noted that the updated schedule included some required changes for upcoming peer reviews and information on peer reviews completed during the 3-year period. The Members approved the schedule and its posting on IGnet.

Mr. Rymer also reminded the Members that, according to the Peer Review guide, the OIG receiving the peer review is responsible for sending a copy of the final peer review report to the Audit Committee Chair. He continued that his office will update the Peer Review schedule upon receipt of these completed reports. Mr. Rymer noted that he plans to remind CIGIE members of these responsibilities at the December CIGIE meeting.

UPDATES

FAEC

On behalf of (b)(6) reported that the FAEC conference was held November 27- 28, at the General Services Administration facilities in Washington, DC. She noted that 125 individuals participated in the conference and received up to 10.5 continuing professional education credits. Seven IGs spoke at the conference, which was held at no cost the government. She noted that the next FAEC meeting will be held in early February.

IT Committee

Kathy Tighe, IG, Department of Education, reported that the IT Committee will hold its next meeting on December 10. She noted that access issues and the clause on cloud computing will be discussed.

Legislation IT Working Group

(b)(6) FDIC, stated that the IT Working Group has not met. He noted that, according to the Congressional Research Service, cybersecurity has been listed as a priority for the next Congress.

AAPC

(b)(6) Pension Benefit Guaranty Corporation (PBGC), reported that the next meeting of the Accounting and Auditing Policy Committee (AAPC) is scheduled for December 13, 2012. The exposure draft of the General Property, Plant, and Equipment Cost Accounting Technical Release is on the agenda.

CFO Council

David Berry, IG, National Labor Relations Board (NLRB), reported that he was invited and went to a recent CFO Council meeting, but was asked to leave before it began. He was told that CFO Council meetings are closed. Mr. Berry advised Mr. Rymer, who spoke with Phyllis Fong, CIGIE Chair, regarding the matter.

FUTURE DISCUSSION TOPIC

Operational and Single Audit Issues for Consideration

Hubert Sparks, IG, Appalachian Regional Commission (ARC), identified some audit-related issues for OIG consideration. A list of the issues was included in the meeting materials.

ANNOUNCEMENTS

The 2013 schedule for Audit Committee meetings was included in the meeting materials.

* * * * *

The following members were present or represented at the CIGIE Audit Committee meeting on Thursday, December 6, 2012:

Jon Rymcr, IG, Federal Deposit Insurance Corporation
(b)(6) Library of Congress, for Karl Schornagel, IG

David Berry, IG, NLRB

Curtis Crider, IG, Election Assistance Corporation

(b)(6) Department of the Treasury, for Eric Thorson, IG

(b)(6) Department of Agriculture, for Phyllis Fong, IG

(b)(6) SSA, for Patrick O'Carroll, IG

(b)(6) PBGC, for Rebecca Anne Batts, IG

(b)(6) NASA, for Paul Martin, IG

(b)(6) Department of Energy, for Gregory Friedman, IG

(b)(6) Legal Services Corporation, for Jeff Schanz, IG

Hubert Sparks, IG, Appalachian Regional Commission

Kathy Tighe, IG, Department of Education

Scott Wilson, IG, Federal Trade Commission

The following guests and observers were present:

(b)(6) CIGIE Training Institute (via telecom)

(b)(6) Department of Education

(b)(6) Department of the Treasury

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

(b)(6) FDIC

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Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

REPORT OF MEETING: CIGIE Audit Committee
January 29, 2013, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Executive Dining Room
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, CIGIE Audit Committee, called the meeting to order.

ADMINISTRATIVE

The next Audit Committee meeting will be held on March 26, 2013.

OLD BUSINESS

Approval of Minutes from December Meeting

The Audit Committee Members unanimously approved the minutes from the December 6, 2012 meeting.

PRESENTATION

Results of Mission Critical Skills Gap Workshop

In response to the Office of Personnel Management's (OPM) initiative to close "skill gaps" in the federal government's mission critical occupations, Mr. Rymer reported that the Audit Committee hosted a workshop earlier this month to address this issue. As previously discussed, OPM identified the 511 Auditor as a mission critical occupation. The Audit Committee held a 3-hour workshop with interested members of the IG audit community, Defense Contract Audit Agency (DCAA), and military audit agencies on January 17, 2013. Over 20 individuals participated in the workshop, which focused on recruitment & outreach, employee development, and retention as it related to the auditor occupation.

Mr. Rymer reported that the workshop was very productive and resulted in some interesting take-aways. Specifically, the workshop provided an opportunity to exchange ideas and ways to enhance the recruitment, development, and retention of OIG employees conducting audits, but not necessary just the 511 auditors conducting audits. The take-aways included:

(b)(5)

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(b)(5)

NEW BUSINESS

Responsibilities under Government Credit Card Abuse Act

Mr. Rymer reported that he received a call from the Office of Management and Budget (OMB) related to its effort to write rules to implement the *Government Credit Card Abuse Prevention Act* (i.e., Public Law 112-194, which was included in the materials packet). He continued that, depending on the agency's credit card activity (i.e., over \$10 million), the respective OIG is responsible for a issuing joint semiannual report and conducting an audit. (b)(5)

(b)(5) (b)(5) According to the law, the rules are to be issued by April 4, 2013. Members representing the Social Security Administration (SSA), National Science Foundation (NSF), National Labor Relations Board (NLRB), and the Departments of Education and the Treasury volunteered to participate in working group. (b)(6) SSA, agreed to organize the group and coordinate with OMB.

STATUS OF ONGOING INITIATIVES

DCAA Peer Review

Mr. Rymer reiterated for the Members the efforts the Audit Committee has made to assist DCAA in obtaining a peer review. DCAA's attempt to contract out for an independent public accounting (IPA) firm to perform the peer review was unsuccessful as no IPAs bid on the project. After talking with the DCAA Director, Mr. Rymer reached out to the Department of Defense OIG (b)(5) (b)(5)

(b)(5) Mr. Rymer noted that he will keep the Members apprised as to how this issue is resolved.

Auditor Training

(b)(6) Audit, Inspection and Evaluation (AI&E) Director for the CIGIE Training Institute, provided an update on the various training programs delivered or scheduled to be delivered in the January-February timeframe, as follows:

- Delivered **"Writing Better, Writing Smarter"** to 32 participants on January 10-11. The participants included an IG and represented 30 different OIGs. Given the demand, the Institute is working with the vendor to provide at least two additional classes (June) to accommodate those on the wait-list.
- Delivered **"2011 Revisions to Government Auditing Standards"** on January 16, to 62 participants, representing 20 different OIGs. GAO provided the 2-hour briefing, which covered the key updates to the Yellow Book standards.
- Plan to deliver **"Introduction to Suspension and Debarment" (S&D)** on January 30, to 40 participants from the audit, inspection/evaluation, and attorney communities, representing 23 OIG offices.
- Plan to deliver **"Introductory Auditor"** training on February 4-14 to 30 participants at the Pension Benefit Guaranty Corporation (PBGC).
- Plan to deliver **"Audit Peer Review"** training on February 12, to more than 80 participants at NSF.

(b)(6) highlighted two additional items. First, she is continuing to work with the Federal Audit Executive Council (FAEC) on its curriculum review of the Introductory Auditor training program. She also discussed the purchase of Yellow Books for each individual taking the Introductory Auditor Training course and requested the Members' concurrence on this decision. The Members supported the Institute in its purchase and use of Yellow Books. Second, she noted her participation on the planning committee for the CIGIE/GAO Annual Financial Conference set for April 23 at USDA auditorium.

Peer Review Guide

(b)(6) Department of the Treasury, reported that the second phase of the peer review guide update project has begun. He continued that this phase, being led by (b)(6) Department of the Treasury, involves updating the guide to reflect changes in the Yellow Book related to financial audit and attestation standards, address issues identified in a recent FAEC survey on the peer review guide, and refresh the overall document. The group will also consider steps for reviewing quality control materials for a peer review of those OIGs that are not performing Yellow Book audits. The plan is to have a draft of the updated guide for the Members to review by December 2013.

Improper Payments

(b)(6) SSA, reported that the President signed the *Improper Payments Elimination and Recovery Improvement Act of 2012* on January 10, 2013, and the SSA OIG is preparing a

summary of any provisions that may affect the IG community. She advised that the SSA OIG would send the summary out to the community in early February.

(b)(6) also reported that the SSA OIG was finalizing the summary of the OIG reports, required under the *Improper Payments Elimination and Recovery Act* (IPERA), that were issued in March 2012. She continued that the SSA OIG shared a draft of the summary to the community earlier in January and had requested comments by January 25. (b)(6) noted that she has heard from 22 OIGs, and the SSA OIG is updating the report based upon those comments. The next step for the summary will be a presentation to the CIGIE Executive Council for its approval.

Grant Reform Working Group Activities

(b)(6) NSF, and FAEC Chair, reported the Grant Reform Working Group continues to coordinate with OMB on its grant rulemaking efforts. He noted that the next iteration of the proposed rule will be available in early February, and OMB will be allowing a 90-day comment period. He also noted that OMB will be hosting a webinar on this topic on February 8.

Related to the working group's efforts, the NSF and Department of Health and Human Services OIGs (b)(5) (b)(5)

(b)(5)

UPDATES

FAEC

(b)(6) reported on the activities of the FAEC. Specifically, he discussed the S&D Working Group and (b)(5) (b)(5)

(b)(5) He also noted that the next FAEC meeting is featuring two IGs as guest speakers—Richard Moore, Tennessee Valley Authority IG, and Hubert Sparks, Appalachian Regional Commission IG. *{Note: The FAEC meeting was cancelled due to weather closure of the federal government and was rescheduled for April 2}.*

IT Committee

Rebecca Batts, IG, PBGC, reported on several initiatives that the Information Technology Committee is pursuing. (b)(5)

(b)(5)

Legislation IT Working Group

(b)(6) FDIC, reported that the IT Working Group has not met and no FISMA-related bills are pending.

AAPC

(b)(6) PBGC, reported that the Accounting and Auditing Policy Committee (AAPC) met on December 13, 2012, and considered the exposure draft of the General Property, Plant,

and Equipment Cost Accumulation, Assignment, and Allocation.

(b)(5)

(b)(5)

CFO Council

David Berry, IG, NLRB, reported that he continues to forward the emails that he received from the CFO Council to the CIGIE members.

ANNOUNCEMENTS

Mr. Rymer reported that the National Intergovernmental Audit Forum is looking for CIGIE volunteers to help the Forum develop its 5-year strategic plan. During the Forum's last strategic planning effort, six individuals, representing four OIGs, participated on the task force. Mr. Rymer asked anyone who might be interested in joining this effort to contact him.

(b)(6)

FDIC, advised that the CIGIE Audit Committee received a Freedom of Information Act (FOIA) request for the Committee's meeting minutes for the time period January 1, 2006 to present. Upon receipt, we forwarded the request to Mark Jones, CIGIE Executive Director, for processing.

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(b)(5)

Mr. Sparks noted the audit-related issues he raised at the last Audit Committee meeting and encouraged Members to contact him with thoughts and feedback.

* * * * *

The following members were present or represented at the CIGIE Audit Committee meeting on Tuesday, January 29, 2013:

Jon Rymer, IG, Federal Deposit Insurance Corporation
Karl Schornagel, IG, Library of Congress

David Berry, IG, NLRB

(b)(6)

Department of Agriculture, for Phyllis Fong, IG

(b)(6)

Department of Energy, for Gregory Friedman, IG

(b)(6)

Department of Education, for Kathy Tighe, IG

(b)(6)

SSA, for Patrick O'Carroll, IG

(b)(6)

Department of Labor, for Daniel Patrole, Acting IG

(b)(6)

PBGC, for Rebecca Anne Batts, IG

(b)(6)

Paul Martin, IG, NASA

Hubert Sparks, IG, Appalachian Regional Commission

Eric Thorson, IG, Department of the Treasury

Scott Wilson, IG, Federal Trade Commission

(b)(6)

SIGAR, for John Sopko, IG

(b)(6)

NSF, and Chair, FAEC

The following guests and observers were present:

(b)(6) CIGIE Training Institute
(b)(6) CIGIE Training Institute
(b)(6) Department of the Treasury
(b)(6) Department of the Treasury
(b)(6) FDIC
(b)(6) FDIC
(b)(6) FDIC
(b)(6) Library of Congress
(b)(6) NSF
(b)(6) PBGC



Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

REPORT OF MEETING: CIGIE Audit Committee
March 26, 2013, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Executive Dining Room
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, CIGIE Audit Committee, called the meeting to order.

ADMINISTRATIVE

The next Audit Committee meeting will be held on May 28, 2013.

OLD BUSINESS

Approval of Minutes from December Meeting

The Audit Committee Members unanimously approved the minutes from the January 29, 2013 meeting.

NEW BUSINESS

Senator Warner's Version of the DATA Act

(b)(6) FDIC, reported that the Audit Committee, at the request of the CIGIE Legislation Committee Chair, reviewed and prepared comments on Senator Warner's draft DATA Act legislation. Specifically, the draft legislation would build on existing statutory requirements for agencies to provide the Office of Management and Budget (OMB) with agency expenditure data (e.g., grants) for posting on an OMB website, and would require the Department of the Treasury to issue standards and guidance regarding the attributes of completeness, timeliness, quality, and accuracy of the data. Among other things, the Inspectors General would have to report every two years on (i) those attributes with respect to data submitted by their agencies and (ii) their agency's implementation of consistent data standards.

(b)(5)

GAO's "Green Book" Update Project

Mr. Rymer stated that the Government Accountability Office (GAO) is beginning a project to update the Standards for Internal Control in the Federal Government, dated November 1999. The Federal Managers Financial Integrity Act requires GAO to issue standards for internal control in government to provide the overall framework for establishing and maintaining internal controls for identifying and addressing major performance and management challenges, and for identifying areas at greatest risk of fraud, waste, abuse, and mismanagement. GAO sought representatives from CIGIE to participate in this project. Mr. Rymer and (b)(6) NSF, and Federal Audit Executive Council (FAEC) Chair, were selected. Mr. Rymer reported that the kick-off meeting for this project is scheduled for May 20, 2013.

STATUS OF ONGOING INITIATIVES

DCAA Peer Review

Mr. Rymer updated the members on the current plan for Defense Contract Audit Agency's (DCAA) peer review. The Department of Defense (DOD) OIG will conduct the peer review and CIGIE will support the peer review effort with an advisory group. (b)(5)

(b)(5)

(b)(5)

Mr. Rymer is seeking three Audit Committee members to serve on the advisory group.

Skills Gap Project

Mr. Rymer reported that CIGIE is continuing to participate in the Office of Personnel Management's (OPM) initiative to close "skill gaps" in the federal government's mission critical occupations. Three initiatives emerged from the January workshop. Mr. Rymer advised that his office developed action plans for the initiatives, and has enlisted the FAEC to help implement these plans. An FAEC subgroup is meeting on April 4 to discuss the action plans.

Mr. Rymer continued that he, along with the other goal leaders, participated in a quarterly briefing for OPM Director (b)(6) on February 15. (b)(5)

(b)(5)

Auditor Training

(b)(6) Audit, Inspection and Evaluation (AI&E) Director for the CIGIE Training Institute, provided an update on the AI&E Academy's activities. She reported that the Academy is

- working on a curriculum review of the Introductory Auditor training program and is currently distributing surveys to Assistant IGs for Audit, supervisors, and past program participants to gather data on learning objectives in preparation for the 2-day review scheduled for the first week of May,

- developing curriculum for an Intermediate Auditor training program and a Data Analytics class, and
- researching vendors for a writing review class for managers at the GS-14/15 level.

(b)(6) highlighted a hand-out that listed available training classes for the remainder of the fiscal year.

Peer Review Guide

(b)(6) Department of the Treasury, reported that (b)(6) from her office, is leading the second phase of the peer review guide update project. This project involves updating the guide to reflect changes in the Yellow Book related to financial audit and attestation standards, address issues identified in a recent FAEC survey on the peer review guide, and refresh the overall document. By December 2013, the group is planning to have a draft of the updated guide ready for Audit Committee review.

Improper Payments

(b)(6) Social Security Administration (SSA), provided an update on improper payments. She noted that her office completed its summary of the OIG IPERA reports that were issued in March 2012. The SSA OIG briefed the CIGIE members at the March 12 monthly meeting and the report was posted to CIGIE's website on March 13.

(b)(6) continued that five OIGs participated in a conference call with OMB on March 1 regarding OMB's draft guidance on internal controls and improper payments. The Treasury Inspector General for Tax Administration along with OIGs from SSA and the Departments of Education, Health and Human Services, and Agriculture were on the call. (b)(5)

(b)(5) (b)(5) (b)(5)
OMB indicated that it would revise the draft guidance based on the OIGs' feedback and contact them when it was ready to be reviewed.

Government Credit Card Abuse Prevention Act

At the January Audit Committee meeting, Mr. Rymer established a small working group to coordinate with OMB to ensure that the rules to implement the *Government Credit Card Abuse Prevention Act* (i.e., Public Law 112-194) reflect the views of the IG community. (b)(6) offered to lead the group. She reported that the working group reviewed the OMB draft guidance and sent consolidated comments to OMB on March 6. The comments included

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Grant Reform Working Group Activities

(b)(6) reported the Grant Reform Working Group continues to develop community-wide comments on OMB's proposed grant rulemaking. The proposed rule was available in early

February with comments are due back to OMB on June 1, 2013. The working group will meet with OMB before June 1 to discuss the group's comments.

UPDATES

FAEC

(b)(6) reported on the following items:

- The next FAEC meeting will be on April 2, 2013, with two speakers on the agenda.
- The Suspension and Debarment (S&G) subgroup (b)(5)
- The Audit subgroup is developing a survey to identify audit metrics and management challenges within the CIGIE audit community.
- The CIGIE/GAO Financial Statement Audit conference is being held on April 23.
- The annual FAEC conference has tentatively been scheduled for September 16 and 17.

(b)(6) also noted that OMB memo (in the meeting materials) to the Chief Financial Officers discusses (b)(5) (b)(5)

IT Committee

Kathy Tighe, Department of Education, noted that the next Information Technology (IT) Committee meeting will be in April.

IT Legislation Working Group

(b)(5) reported that the IT Legislation Working Group has not met recently and no meetings have been scheduled. He provided a brief summary of a FISMA-related bill (H.R. 1163) approved by the House Oversight and Government Reform Committee, which, similar to a one that the House passed last year, would eliminate the requirement for OIGs to evaluate their agencies' information security program.

CFO Council

David Berry, IG, NLRB, reported that he continues to forward the emails that he received from the CFO Council to the CIGIE members.

DISCUSSION

Topics for GAO Coordination Session

(b)(6) FDIC, noted that the annual GAO coordination session is being held during the May 2013 CIGIE conference and asked the members if they had any suggestions for coordination topics. (b)(6) (b)(5)

(b)(5) (b)(6) invited members to forward any other topics to her so that she could pass them along to the CIGIE conference planners.

* * * * *

The following members were present or represented at the CIGIE Audit Committee meeting on Tuesday, March 26, 2013:

Jon Rymer, IG, Federal Deposit Insurance Corporation
Karl Schornagel, IG, Library of Congress

David Berry, IG, NLRB
Curtis Crider, IG, Election Assistance Corporation
(b)(6) Department of Agriculture, for Phyllis Fong, IG
(b)(6) Department of Energy, for Gregory Friedman, IG
(b)(6) SSA, for Patrick O'Carroll, IG
(b)(6) Department of Labor, for Daniel Patrole, Acting IG
(b)(6) NASA, for Paul Martin, IG
Jeff Schanz, IG, Legal Services Corporation
Hubert Sparks, IG, Appalachian Regional Commission
(b)(6) SIGAR, for John Sopko, IG
Eric Thorson, IG, Department of the Treasury
Kathy Tighe, IG, Department of Education
Scott Wilson, IG, Federal Trade Commission

(b)(6) NSF, and Chair, FAEC

The following guests and observers were present:

(b)(6) CIGIE Training Institute
(b)(6) Department of the Treasury
(b)(6) FDIC
(b)(6) FDIC
(b)(6) FDIC
(b)(6) NSF



Council of the
INSPECTORS GENERAL
on INTEGRITY and EFFICIENCY

REPORT OF MEETING: CIGIE Audit Committee
May 28, 2013, at 12:30 pm

LOCATION: Federal Deposit Insurance Corporation
Office of Inspector General (OIG)
3501 Fairfax Drive, Executive Dining Room
Arlington, VA 22226

Jon Rymer, Inspector General (IG), Federal Deposit Insurance Corporation (FDIC), and Chair, CIGIE Audit Committee, called the meeting to order.

ADMINISTRATIVE

The next Audit Committee meeting will be held on July 23, 2013.

OLD BUSINESS

Approval of Minutes from March Meeting

The Audit Committee members unanimously approved the minutes from the March 26, 2013 meeting.

STATUS OF ONGOING INITIATIVES

GAO's "Green Book" Update Project

Mr. Rymer stated that the Government Accountability Office (GAO) recently began a project to update the Standards for Internal Control in the Federal Government, dated November 1999. The kick-off meeting for this project was held on May 20, 2013. Mr. Rymer noted that he had volunteered to serve as Chair of this project. (b)(6) National Science Foundation (NSF), and Federal Audit Executive Council (FAEC) Chair, is also participating on the project. Mr. Rymer remarked that it has been 14 years since these standards have been updated. He continued that the update will incorporate Sarbanes-Oxley requirements and the COSO internal control framework.

DCAA Peer Review

Mr. Rymer discussed the

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(b)(5)

(b)(5)

Skills Gap Project

As the Auditor goal leader, Mr. Rymer stated that he participated in a briefing on May 10, along with other goal leaders, related to the Skills Gap Project. The purpose of the briefing was to update the Acting Director of the Office of Personnel Management (OPM) on this project. (b)(5)

(b)(5)

(b)(5)

Mr. Rymer's briefing

slides were included in the meeting materials.

Auditor Training

(b)(5) Audit, Inspection and Evaluation (AI&E) Director for the CIGIE Training Institute, provided an update on the AI&E Academy's activities. She reported that the CIGIE Training Institute has run 14 training programs with close to 500 participants since the beginning of the fiscal year. She continued that she hoped to have a schedule of training programs for the rest of the fiscal year at the July Audit Committee meeting. (b)(5) also noted that her office provided support for the CIGIE/GAO Financial Statement Audit Conference, which was held on April 23, 2013, in Washington, DC. She continued that CIGIE is also providing support to the FAEC's annual procurement conference, scheduled to be held on June 12, 2013.

(b)(5) CIGIE, reported on the recently-held 2-day curriculum review conference of the Introductory Auditor training program. She noted that she is still analyzing the input and feedback that she received during the conference and is looking to update the training program for its next offering in September 2013.

Peer Review Guide

(b)(5) Department of the Treasury, reported that the peer review guide update project is ongoing and making progress. She noted that project team sent out a survey to the community seeking input on the peer review guide, and reported that 24 OIGs responded with comments. She continued that the project team will be meeting in June to discuss the comments and feedback received. She also noted that the group is working on two white papers to address policy issues related to the peer review program. (b)(5) anticipates releasing the first exposure draft of the peer review guide in August 2013 with the goal of issuing the guide in final in March 2014.

Improper Payments

(b)(5) Social Security Administration (SSA), provided an update on improper payments activity. She reported that she had a conference call with representatives from the Office of Management and Budget (OMB) on April 25 to discuss the updated draft guidance on internal control reviews over improper payments. She noted her appreciation to the Departments of Agriculture, Education, and Health and Human Services OIGs and the Treasury Inspector General for Tax Administration for their participation on the call. She continued that the (b)(5)

(b)(5)

and provided written comments to OMB on May 10. (b)(6) advised that she will continue to work with OMB on this effort.

(b)(6) reported that OMB guidance on the *Improper Payments Elimination and Recovery Improvement Act of 2012* (IPERIA) is due on June 2013, 6 months after the law was enacted. She advised that she will alert CIGIE members as to any information she receives on this guidance.

(b)(6) also reported that on May 8, Pat O'Carroll, IG, SSA, testified on behalf of CIGIE before the Senate Committee on Homeland Security and Governmental Affairs. The focus of the hearing was on improper payments with an emphasis on the Do Not Pay list and access and accuracy of SSA's Death Master File. She noted (b)(5)

(b)(5) (b)(5)

Grant Reform Working Group Activities

(b)(6) reported that the Grant Reform Working Group is close to the end in its efforts to help shape OMB's rules involving federal grants. Comments on the proposed rules are due to OMB by June 1. (b)(5)

(b)(5)

UPDATES

FAEC

(b)(6) offered the following as it relates to the FAEC:

- The May 16 FAEC meeting included 80 participants on site and about 100 participants attending the meeting remotely. In planning its next meeting, the FAEC is looking to reach out to more members of the audit community to get them involved on-site or remotely.
- The FAEC annual conference will be held on September 16 -17, with the goal of using the web to provide it remotely to interested members of the community.
- The Suspension and Debarment (S&D) subgroup (b)(5)

(b)(5)

- The Audit subgroup is developing a survey to identify audit metrics and management challenges within the CIGIE audit community.

(b)(5)

IT Legislation Working Group

(b)(6) FDIC, reported that the IT Legislation Working Group of the CIGIE Legislation Committee met on April 7, 2013 to discuss two pieces of legislation with FISMA implications, as follows:

- The first bill was H.R. 1163, the "Federal Information Security Amendments Act of 2013," which would revise FIMSA by eliminating the existing requirement that OIGs annually evaluate their agencies' information security program. This bill was passed by the House and sent to the Senate.
- The other bill was H.R. 1468, the SECURE IT Act, which modifies the current FISMA but retains the annual evaluation by the IGs. This bill would also require CIGIE to develop criteria for the evaluations in consultation with OMB and the Departments of Homeland Security, Commerce, and Defense.

(b)(5)

(b)(6) also reported on a request by the CIGIE Legislation Committee for comments on the House version of the DATA Act bill. The bill, which seeks to improve the quality of information being posted by OMB regarding agency spending, contains reporting requirements for IGs. (b)(5)

(b)(5) The comments were summarized and provided to the Legislation Committee on May 20, 2013. The Legislation Committee took these and prior comments from the Audit Committee on both the House and Senate versions of the DATA Act, and prepared high level comments for consideration by the House and Senate committees of jurisdiction. A copy of these comments was included in the meeting materials.

ANNOUNCEMENTS

Communities of Practice Working Group

(b)(6) FDIC, advised that the CIGIE Professional Development Committee was putting together a working group to discuss communities of practice. The Committee was seeking members from all CIGIE disciplines and would like a representative from the Audit Committee. (b)(6) volunteered to participate in this working group.

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The following members were present or represented at the CIGIE Audit Committee meeting on Tuesday, May 28, 2013:

Jon Rymer, IG, Federal Deposit Insurance Corporation
(b)(6) Library of Congress, for Karl Schornagel, IG

Curtis Crider, IG, Election Assistance Corporation
(b)(6) Department of the Treasury, for Eric Thorson, IG
(b)(6) Federal Trade Commission, for Scott Wilson, IG
(b)(6) Department of Education, for Kathy Tighe
(b)(6) SSA, for Patrick O'Carroll, IG
(b)(6) NASA, for Paul Martin, IG

Hubert Sparks, IG, Appalachian Regional Commission
(b)(6) SIGAR, for John Sopko, IG

(b)(6) NSF, and Chair, FAEC

The following guests and observers were present:

(b)(6) CIGIE Training Institute
(b)(6) CIGIE
(b)(6) FDIC
(b)(6) FDIC
(b)(6) FDIC
(b)(6) FDIC
(b)(6) Department of Treasury