U.S. ELECTION ASSISTANCE COMMISSION
OFFICE OF INSPECTOR GENERAL

Modified Peer Review Report

March 13, 2026

Susan Ruge-Hudson
Inspector General
Federal Election Commission
1050 First Street, NE
Washington, DC 20463

Inspector General Ruge-Hudson:

We reviewed established policies and procedures for the audit function of the Federal Election Commission Office of Inspector General (FEC OIG) in effect on September 30, 2025. Established policies and procedures are one of the components of a system of quality control to provide FEC OIG with reasonable assurance of conforming with applicable professional standards. The components of a system of quality control are described in the *Government Auditing Standards*.

Based on our review, the established policies and procedures for the audit function on September 30, 2025, were current and consistent with applicable professional standards as stated.

In addition to reviewing established policies and procedures for the audit function of FEC OIG, we applied certain limited procedures in accordance with guidance established by the Council of the Inspectors General on Integrity and Efficiency (CIGIE) *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General* related to FEC OIG's monitoring of GAGAS engagements performed by Independent Public Accountants (IPAs) under contract where the IPA served as the auditor.

It should be noted that monitoring of GAGAS engagements performed by IPAs is not an audit; therefore, it is not subject to the requirements of *Government Auditing Standards*. The purpose of our limited procedures was to determine whether FEC OIG had controls to ensure that 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 FEC OIG's monitoring of work performed by IPAs.

We have issued a letter dated March 13, 2026, with comments on FEC OIG's monitoring of GAGAS engagements performed by IPAs. These comments do not affect our conclusions on the established policies and procedures.

Our review was conducted in accordance with the CIGIE *Guide for Conducting Peer Reviews of Audit Organizations of Federal Offices of Inspector General* for assessing established audit policies and procedures. During our review, we obtained an understanding of the nature of the FEC OIG's audit function and assessed its established audit policies and procedures and IPA monitoring process. In addition, we conducted interviews with FEC OIG staff and reviewed the following IPA monitoring projects:

- Federal Election Commission's Fiscal Year 2024 Financial Statement Audit Report (November 14, 2024)

- Federal Election Commission's Security Patches and Vulnerabilities Management Programs for the Fiscal Year Ending September 30, 2024 (June 30, 2025)

On March 10, 2026, Inspector General Susan Ruge-Hudson provided comments on the draft report. She agreed with the conclusions of our review; the FEC OIG's comments are included as Appendix A.

Sincerely,

Sarah Dreyer
Inspector General
U.S. Election Assistance Commission

Enclosure

Federal Election Commission
Office *of the* Inspector General

March 10, 2026

Sarah Dreyer
Inspector General
U.S. Election Assistance Commission
Office of Inspector General
633 3rd Street, NW, Suite 200
Washington, DC 20001

Dear Inspector General Dreyer,

We have reviewed your draft report and letter of comment for our most recent audit peer review and we concur with the report in its entirety. We are pleased that your peer review team determined that the established policies and procedures in place as of September 30, 2025, were current and consistent with all applicable standards, including the *Government Auditing Standards*. We believe that the suggestions made by the peer review team will greatly enhance our audit operations and we have already implemented them.

It was a pleasure working with your office during this exercise. I would like to thank the entire peer review team for their professionalism, courtesy, and thoroughness in conducting the review. Please do not hesitate to contact me if you have any questions.

Sincerely,

Susan L. Ruge-Hudson

Susan L. Ruge-Hudson
Inspector General