

April 1, 2022

Audrey O'Neill, CIA, CFE, CGAP  
Principal Deputy Inspector General and Chief of Audit and Inspections  
HHS Office of the Inspector General  
P.O. Box 85200  
Austin, TX 78708

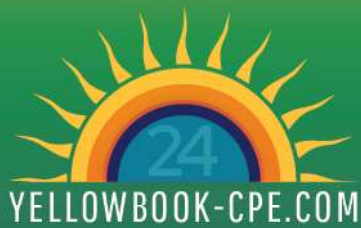
Dear Ms. O'Neill,

We have completed a peer review of the Audit Section of the Audit and Inspections Division at the Texas Health and Human Services Inspector General's Office for the period September 1, 2020 to August 31, 2021. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing and surveying auditing staff, management, and executive management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of



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pass, pass with deficiencies, or fail. **The Audit Section of the Audit and Inspections Division at the Texas Health and Human Services Inspector General's Office has received a rating of pass.**

Further, based on the results of our review, it is our opinion that the Audit Section of the Audit and Inspections Division at the Texas Health and Human Services Inspector General's Office internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits. and during the period September 1, 2020 to August 31, 2021.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Respectfully,

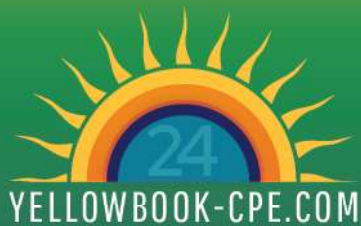


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