



OFFICE OF
THE INSPECTOR GENERAL

UNITED STATES
OFFICE OF PERSONNEL MANAGEMENT

WASHINGTON, D.C. 20415-0001

August 17, 2000

Honorable Hubert T. Bell
Inspector General
U. S. Nuclear Regulatory Commission
Washington, D.C. 20555

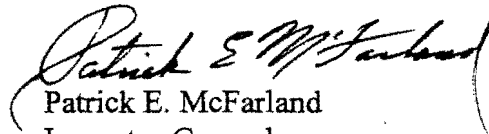
Dear Mr. Bell:

We have reviewed the system of quality control for the audit function of the U. S. Nuclear Regulatory Commission, Office of the Inspector General (OIG) in effect for the year ended March 31, 2000. Our review was conducted in conformity with standards and guidelines established by the President's Council on Integrity and Efficiency (PCIE). We tested compliance with the OIG's system of quality control to the extent we considered appropriate. These tests included a review of audits.

In performing our review, we have given consideration to the policy statement on quality control and external reviews, dated April 1997, issued by the PCIE. That statement indicates that an OIG's quality control policies and procedures should be appropriately comprehensive and suitably designed to provide reasonable assurance that the objectives of quality control will be met. It also recognizes that the nature, extent and formality of an OIG's system of quality control depends on various factors such as the size of the OIG, the location of its offices, the nature of the work and its organizational structure.

In our opinion, the system of quality control for the audit function of the U. S. Nuclear Regulatory Commission in effect for the year ended March 31, 2000, has been designed in accordance with the quality standards established by the PCIE and was being complied with for the year then ended to provide the OIG with reasonable assurance of conforming with professional standards in the conduct of its audits.

Sincerely,


Patrick E. McFarland
Inspector General

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