




Office of Inspector General
Pension Benefit Guaranty Corporation

December 6, 2017

TO: Patricia Kelly
Chief Financial Officer

FROM: Nina Murphy 
Assistant Inspector General for Audits, Evaluations, and Reviews

SUBJECT: Evaluation of PBGC's Fiscal Year (FY) 2017 Compliance with the *Improper Payments Information Act (IPIA)* (Project No. PA-18-123)

In accordance with Office of Management and Budget Circular A-123, Appendix C, *Managements Responsibility for Internal Control: Requirements for Effective Estimation and Remediation of Improper Payments*, the Office of the Inspector General will be conducting an evaluation to determine PBGC's FY 2017 compliance with *IPIA of 2002*, as amended and expanded by the *Improper Payments Elimination and Recovery Act of 2010* and the *Improper Payments Elimination and Recovery Improvement Act of 2014*.

We will coordinate with the Corporate Controls and Review Department to schedule an entrance conference in the upcoming week. It would be helpful to have a member of your staff as the point of contact for this engagement in the event we require help to facilitate interviews and requests for documentation.

If you have any questions or need any additional information, please contact, Sharron Greene audit manager, at greenesharron@pbgc.gov or ext. 3419, or me at murphy.nina@pbgc.gov or ext. 3478. Thank you in advance for your time and consideration.

cc: Judith Starr, General Counsel
Marty Boehm, Director CCRD
Nicole Puri, Risk Management Officer