




Office of Inspector General  
Pension Benefit Guaranty Corporation

May 8, 2019

TO: Alice Maroni  
Chief Management Officer

FROM: Brooke Holmes   
Assistant Inspector General for Audits, Evaluations, and Reviews

SUBJECT: Incurred Costs for Contract No. PBGC01-D-15-0001 (Project No. PA-19-138)

We are initiating an engagement of Incurred Costs for Contract No. PBGC01-D-15-0001. The enclosure provides details and highlights some information we will be requesting.

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

If you have any questions or need any additional information, please contact Parvina Shamsieva-Cohen, Audit Manager, at [shamsieva-cohen.parvina@pbgc.gov](mailto:shamsieva-cohen.parvina@pbgc.gov), ext. 3478, or me at [holmes.brooke@pbgc.gov](mailto:holmes.brooke@pbgc.gov), ext. 3790. Thank you in advance for your time and consideration.

cc: Bob Scherer, CIO  
Judith Starr, General Counsel  
Jeffrey Donahue, Director, PD  
Frank Pace, Director, CCRD  
Latrece Wade, Acting Risk Management Officer

Enclosure

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Information on Engagement

Subject: Incurred Costs for Contract No. PBGC01-D-15-0001

Project Code: PA-19-138

Source for the Work: Self-Initiated

Issue(s) under review/Objective(s)/Key question(s):

1. Were the costs claimed for contract PBGC01-D-15-0001 from February 1, 2015 through July 31, 2018 allowable, allocable and reasonable in accordance with the terms of the contract, applicable cost principles, laws, and regulations?

Points of Contact Requested

1. Contracting Officer and Contracting Officer Representative
2. Contractor (name, email, phone number) who will provide the 2015-2018 trial balance, general ledger detail, accounting system walkthrough, supporting documentation, and other audit related information

System Access Request:

1. Continued access to Comprizon for Parvina Shamsieva-Cohen, Leslie Kobus, and Natali Dethomas.
2. Other applicable systems, as determined.