



March 5, 2026

TO: Janet Dhillon  
Director

Robert Scherer  
Chief Information Officer

FROM: John Seger  
Assistant Inspector General for Audits, Evaluations and Inspections

SUBJECT: FY 2026 PBGC Federal Information Security Modernization Act of 2014  
Performance Audit (Project FA-26-197)

The Office of the Inspector General (OIG) is initiating the annual Federal Information Security Modernization Act of 2014 (FISMA) audit. FISMA requires agencies to implement information security programs and for their respective inspectors general to annually evaluate the effectiveness of the information security program and practices. To fulfill these requirements, OIG contracted with an independent public accounting firm, KPMG LLP, to conduct the audit on our behalf.

This audit will be conducted in accordance with Generally Accepted Government Auditing Standards and assess the effectiveness of PBGC's security program and practices for Fiscal Year (FY) 2026 using the Inspector General FISMA Reporting Metrics as required by the Office of Management and Budget. Audit work will be conducted at PBGC's headquarters and contractors' facilities, as needed.

The audits will be conducted at PBGC's headquarters and KPMG facilities, as needed. If you have any questions or need additional information, please call Anna Oglesby at (202) 262-3597 or Tyson Lee at (202) 229-3015.

Thank you in advance for your time and consideration.

cc: Karen Morris, General Counsel  
Lisa Carter, Acting Chief Financial Officer  
John Hanley, Chief of Negotiations and Restructuring  
David Foley, Chief Operating Officer  
Michael Sinacore, Chief Policy Officer  
Latrece Wade, Risk Management Officer  
LaTasha Thomas, Special Advisor to the Director  
Charlie Bolton, Senior Policy Advisor