




Office of Inspector General
Pension Benefit Guaranty Corporation

February 20, 2019

TO: Patricia Kelly
Chief Financial Officer

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

SUBJECT: PBGC's Compliance with Requirements of the Digital Accountability and Transparency Act of 2014 for Fiscal Year 2019 (Project No. PA-19-135)

In accordance with the Digital Accountability and Transparency Act of 2014 (DATA Act), enacted May 9, 2014, we will be conducting an audit to determine PBGC's compliance with DATA Act requirements. The objectives of this audit are to assess the (1) completeness, accuracy, timeliness, and quality of the financial and award data submitted for publication on USASpending.gov and (2) PBGC's implementation and use of the Government-wide financial data standards established by OMB and Treasury. The scope of this audit will be Fiscal Year 2019, first quarter financial and award data PBGC submitted for publication on USASpending.gov, and controls to achieve this process.

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 in the event that we require help to facilitate interviews and documentation requests.

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

cc: Thomas Reeder, Director
Judith Starr, General Counsel
Frank Pace, Acting Director, CCRD
Ted Winter, Director, FOD
Latrece Wade, Acting Risk Management Officer