



Office of Inspector General

November 18, 2024

TO: Bob Scherer
Chief Information Officer

FROM: John Seger ^{JOHN SEGER} Digitally signed by JOHN SEGER
Date: 2024.11.18 12:31:24 -05'00'
Assistant Inspector General for Audits, Evaluations, and Reviews

SUBJECT: PBGC's Software Self-Attestation Efforts (Project No. PA-25-185)

The Office of the Inspector General is initiating an engagement on PBGC's Software Self-Attestation Efforts. Please see the enclosure for more specific details on the engagement and for topics we plan to discuss at the entrance conference. We will begin work on this engagement immediately, so we would appreciate your notifying the appropriate staff.

The next step will be to conduct an entrance conference which we will coordinate with the Corporate Controls and Reviews Department. We would like to have the entrance conference prior to December 3, 2024, if possible. At the entrance conference, we request PBGC provide any feedback on the planned engagement.

Thank you in advance for your time and consideration.

cc: Ann Orr, Acting Director
Karen Morris, General Counsel
Lisa Carter, Director, CCRD
Latreece Wade, Risk Management Officer

Overview of Audit

Subject: PBGC's Software Self-Attestation Efforts

Source for the Work: Self-Initiated

Issue(s) Under Review/Objective(s)/Key Question(s):

1. Objective: To evaluate PBGC's efforts regarding the software self-attestation requirements.
2. Does PBGC guidance fully define the software self-attestation process?
3. Did PBGC assess organizational training needs and develop training plans for the review and validation of critical software self-attestation forms?
4. Did PBGC request an extension or a waiver from the Office of Management and Budget, or document a plan for mitigating any potential risk for not complying with some of the requirements?

Entrance Conference Discussion Topics:

1. Are there any concerns with obtaining the documentation requested?
2. Are there any staffing limitations/constraints over the next several months?
3. Have there been any prior or current reviews/audits in the software self-attestation requirements?

Documentation Requested for the Entrance Conference:

See Attachment 1, separate file, for documentation requests. Due to the planned timeframe for this work, we are sending a bulk request with initial due dates. Please coordinate adjustments with CCRD and Kelly Migliore.

System Access:

1. Approval of GetIT request for read only review access to both PBGC's Cyber Security Assessment and Management tool (CSAM) inventory and critical software inventory. (Submitted on date of announcement letter)

Points of Contact Requested:

Please provide main and backup points of contact for the following areas:

1. Office of Information Technology staff responsible for critical software self-attestation requirements, including:
 - a. Evaluating and managing software inventory;
 - b. Developing and distributing critical software self-attestation form guidance;
 - c. Determining, developing and deploying agency critical software self-attestation form training requirements;
 - d. Collecting, maintaining and storing critical software self-attestation form;
 - e. Evaluating and submitting requests for extensions and waivers outlined in applicable OMB memorandums; and
2. Any other POCs as identified.

Estimated Report Issuance: March 2025

OIG Contacts:

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