



Office of Inspector General

December 6, 2023

TO: Patricia Kelly
Chief Financial Officer

FROM: John Seger
Assistant Inspector General for Audit, Evaluation, and Inspection

SUBJECT: PBGC's Fiscal Years 2023 Compliance with the Payment Integrity Information Act of 2019 (Project No. EV-24-176)

The Office of the Inspector General is initiating an engagement on PBGC's Payment Integrity Information Act of 2019 (PIIA) for Fiscal Year (FY) 2023. 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 and would appreciate that you notify the appropriate staff.

Our next step is to conduct an entrance conference and coordinate with the Corporate Controls and Reviews Department. At the entrance conference, we request PBGC provide any feedback on the planned engagement.

Thank you in advance for your time and consideration.

cc: Karen Morris, General Counsel
Lisa Carter, Director, CCRD
Latrece Wade, Risk Management Officer
Kristin Chapman, Chief of Staff

Overview of PBGC's Compliance with PIIA for FY 2023 (Project No. EV-24-176)

Subject: PBGC's Compliance with PIIA for FY 2023

Source for the Work: Statutory

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

1. To determine if PBGC complied with the Payment integrity Information Act of 2019 for Fiscal Year 2023.
2. Review of the payment integrity section of the agency's annual financial statement and accompanying materials to the financial statement for FY 2023 to assess the agency's compliance with PIIA and related OMB guidance.

Entrance Conference Discussion Topics:

1. Overview of the PIIA, evaluation objective and issues under review.
2. Confirmation of payment streams and points of contact (POC).

Documentation Requested for the Entrance Conference:

1. Payment stream rotation schedule
2. Risk assessment, cycle memos, and procedures for FY 2023 payment streams and SFA work as it relates to the subject of the review.
3. Contract award documents executing the PIIA work that was performed for PBGC including statement of work.

Points of Contact Requested:

1. CCRD or any other responsible department.

Estimated Report Issuance: May 13, 2024 (or earlier). If there are no findings, we will issue the report without management comments, as done in prior years.

OIG Contacts:

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