



Office of Inspector General  
Pension Benefit Guaranty Corporation

January 5, 2017

TO: Patricia Kelly  
Chief Financial Officer

FROM: Nina Murphy   
Assistant Inspector General for Audits, Evaluations, and Reviews

SUBJECT: Evaluation of PBGC's Fiscal Year (FY) 2016 Compliance with the Improper Payments Information Act (IPIA) (Project No. PA-17-117)

In accordance with Office of Management and Budget Circular A-123, Appendix C, *Managements Responsibility for Internal Control: Requirements for Effective Measurement and Remediation of Improper Payments*, the Office of the Inspector General will be conducting an evaluation to determine PBGC's FY 2016 compliance with IPIA of 2002, as amended and expanded by the *Improper Payments Elimination and Recovery Act of 2010* and the *Improper Payments Elimination and Recovery Improvement Act of 2014*.

We will coordinate with the Corporate Controls and Review Department to schedule an entrance conference in the upcoming week. 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 requests for documentation.

If you have any questions or need any additional information, please contact Brooke Holmes, audit manager, at [holmes.brooke@pbgc.gov](mailto:holmes.brooke@pbgc.gov) or ext. 3790, or me at [murphy.nina@pbgc.gov](mailto:murphy.nina@pbgc.gov) or ext. 3478. Thank you in advance for your time and consideration.

cc: Judith Starr, General Counsel  
Marty Boehm, Director, CCRD  
David Harvey, Deputy Director, CCRD