

Internal Audit Update

Presented By
Barbara Holmes, Chief Audit Executive
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Agenda

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CY2023 Internal Audit Plan

Audit	January	February	March	April	May	June	July	August	September	October	November	December
Special Project: Program Office File Review												
TSP Fraud Risk Oversight												
Insider Threat												
TSP Death Benefits												
E-Travel ORM												
Monitoring/Surveillance of Converge												
Interagency Agreements												
Improper Payment												
FSM: PRISM/Oracle												
Records Management*												
FISMA												

As of Aug 09 2023

-  Planned
-  In Process
-  Original Date Planned
-  Completed

TSP Fraud Risk Oversight Audit

- **Objective:** Assess FRTIB's monitoring controls over the TSP Fraud Risk process conducted by Accenture Federal Services (AFS)
- **Scope:** June 1, 2022 – July 21, 2023
- **Findings:** Two NFR's (Notice Findings) were issued.
 - AFS has not provided sufficient access to the surveillance data for TSP Fraud cases processed by AFS.
 - FRTIB and AFS lack a formal process to address fraud reimbursement cases in situations where either party disagrees with the outcome of the fraud reimbursement case determination.

OCFO Shared Drive Preliminary Review Results

- **Timing:**

- OCFO: Meeting was conducted on January 27, 2023

- **Objective:**

- To provide a preliminary review of OCFO's compliance with Office File Plans

- **Observations:**

- IA provided preliminary observations to OCFO to assist in their further development their Office File Plan and organization of digital files. OCFO will be updating their file plans accordingly after Oct. 1, 2023

Status of Internal Audit Findings

Calendar Years 2016 - 2023

Status by Year	2016	2017	2018	2019	2020	2021	2022	2023	Total
Closed	0	7	32	5	5	4	0	0	53
In Process	0	0	0	0	0	0	0	0	1
Open	0	0	0	0	1	2	6	4	13
Grand Total	0	7	32	5	6	6	6	0	66

Definitions:

Open: Finding has not been remediated yet.

Closed: IA has reviewed remediation documentation and considers the finding closed.

In Process: Currently under IA review.

*Note: Previous audit findings (2020) were not risk rated consistently. 2015 and earlier data has been archived.

Other Internal Audit Activities

- Started the Monitoring of Converge Internal Audit
- Developing the 2024 and 2025 internal audit plan.
 - Reviewing risk assessments performed by OPR
 - Will consider EBSA's annual audit plan once provided
 - Socializing draft audit plans with members of Senior Leadership
- Planning to attend CIGIE (Council of the Inspectors General on Integrity and Efficiency) Whistleblower Hotline training in September

Questions?