

Internal Audit Update

Presented By
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Agenda

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CY2026 Internal Audit Plan Tentative

Audit	January	February	March	April	May	June	July	August	September	October	November	December
Prior Yr Audit Findings Remediation Confirmation	Completed	Completed	Completed									
Government Purchase Card		In Process	In Process	In Process								
Converge Satisfaction Metrics			In Process	In Process	In Process							
On/Off Boarding Contractors				In Process	In Process	In Process						
On/Off Boarding Employees				In Process	In Process	In Process						
Converge Program Governance						Planned	Planned	Timing Adjusted				
Data Lake							Timing Adjusted	Planned	Planned			
Accounts payable								Planned	Planned	Planned		
AI Governance Process (Current State)									Planned	Planned		
Contracting										Planned	Planned	Planned
Enterprise Risk Management										Timing Adjusted	Planned	Planned
FISMA 2026		In Process	In Process	In Process	In Process	In Process						



Completed



New Audit



Timing Adjusted



In Process



Planned

Prior Year Audit Findings Review

- **Objective:**

- To assess whether sufficient, appropriate, and relevant documentation has been provided to support the management's assertion that selected prior-year Employee Benefits Security Administration (EBSA) audit recommendations have been fully implemented and are ready for closure.

- **Scope:**

- The scope included Internal Audit review of fourteen (14) prior-year EBSA audit recommendations identified by External Audit Management Division (EAD)/Office of the Chief Financial Officer (OCFO) as remediated by program offices and not subject to upcoming EBSA or Government Accountability Office (GAO) review.

- **Review Feedback:** IA offered recommendations for enhancements to the documentation and population sizes.

Status of Internal Audit Findings Calendar Years 2020 – 2026

Status by Year	2020	2021	2022	2023	2024	2025	2026	Total by Status
Closed:	5	6	4	4	8	0	0	27
In Process:	1	0	0	0	3	0	0	4
Open:	0	0	2	0	4	4	0	10
Total by Year:	6	6	6	4	15	4	0	41

Definitions:

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

In Process: In process of being remediated. Currently under IA review.

Open: Finding has not been remediated yet.

Other Internal Audit Activities

- Executing the 2026 Internal Audit plan
 - Wrapping up the Government Purchase Card audit. Draft report issued.
 - In fieldwork stage of Converge Satisfaction Metrics audit.
 - Planning for the upcoming On Boarding and Off Boarding of Employees and Contractors audits.
- In process of developing the agreement for co-sourced audit resources for the next four years.

Questions

