



FEDERAL RETIREMENT THRIFT INVESTMENT BOARD  
77K Street, NE Washington, DC 20002

January 28, 2019

**Employee Benefits Security Administration - Performance Audit of Thrift Savings Plan  
National Defense Authorization Act Post-Implementation Controls**

**Audit Report Date:**

October 23, 2018

**Audit Scope Period:**

September 1, 2017 to June 30, 2018

**Audit Objectives:**

- Determine whether the Agency:
  1. Implemented additional batch processing controls, emergency change controls, or adjustment processing controls as a result of NDAA implementation.
  2. Met defined service level agreements for fund pricing, website transaction processing, call center inquiries, and other transaction processing after NDAA implementation.
- Determine the status of prior EBSA open recommendations.

**Audit Results:**

EBSA concluded that for the period March 1, 2017 to February 28, 2018, the Agency:

1. Implemented additional batch processing controls as a result of NDAA implementation.
2. Determined that implementation of additional emergency change controls or adjustment processing controls was not necessary as a result of NDAA implementation.
3. Met defined service level agreements for fund pricing, website transaction processing, call center inquiries, and other transaction processing after NDAA implementation.

EBSA closed 3 prior year recommendations and presented no new recommendations.