



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

October 28, 2019

**Employee Benefits Security Administration - Performance Audit of Thrift Savings Plan  
IT Operations Controls**

**Audit Report Date:**

August 30, 2019

**Audit Scope Period:**

April 1, 2018 to April 30, 2019

**Audit Objectives:**

- Determine whether the Agency implemented certain procedures to:
  1. Support and maintain the overall IT operating environment and hardware operations
  2. Manage asset incidents, including identifying, tracking, responding to, and reporting incidents
  3. Schedule jobs and process batches
  4. Manage databases, including documenting data dictionaries and performing database integrity checks.
- Determine the status of prior year recommendations

**Audit Results:**

EBSA concluded that for the period April 1, 2018 to April 30, 2019 the Agency:

1. Had not implemented certain procedures to support and maintain the overall IT operating environment and hardware operations.
2. Had implemented certain procedures to manage asset incidents, including identifying, tracking, responding to, and reporting incidents.
3. Did not provide necessary supporting documentation for EBSA to complete procedures related to the following objectives:
  1. Schedule jobs and process batches
  2. Manage databases, including documenting data dictionaries and performing database integrity checks.

EBSA closed 9 prior year recommendations, presented 15 new recommendations and left open 15 prior year recommendations. The Agency non-concurred on 3 recommendations.

The open recommendations noted weaknesses in job scheduling, database management, system interconnection controls, records management, IT Operations procedures, and asset inventory and unsupported systems within the environment.