



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

June 26, 2017

Employee Benefits Security Administration Performance Audit of the Thrift Savings Plan
Computer Access and Security Controls dated May 3, 2017

Audit Scope Period:

October 1, 2015 through September 30, 2016

Audit Objectives:

- Determine whether (1) security management controls had been established, documented, and implemented for in-scope systems; (2) physical and logical access controls had been established, documented, and enforced for in-scope systems; and (3) privacy controls had been established, documented, and enforced to protect TSP data; and
- Determine the status of the prior EBSA TSP computer access and security controls open recommendations reported in the *Performance Audit of the Thrift Savings Plan Computer Access and Security Controls*, July 17, 2015.

Audit Results:

EBSA concluded that for the period October 1, 2015 through September 30, 2016, (1) security management controls had been established, documented, and implemented for in-scope systems; (2) physical and logical access controls had been established, documented, and enforced for in-scope systems; and (3) privacy controls had been established, documented, and enforced to protect TSP data.

EBSA presented eleven new recommendations related to controls over the computer access and security controls.

EBSA also reviewed sixteen prior EBSA recommendations related to the TSP computer access and security controls to determine their current status. In summary, two recommendations have been implemented and closed, one recommendation has been partially implemented but is considered closed, five recommendations have been partially implemented and remain open, and eight recommendations have not been implemented and remain open.