## Issue #:

IS-001363

## Issue Name:

Lack of secondary/peer review for the invested asset data provided to Prisma by the PGIM  
Operations and Innovations (PGIM O&I) team for Prisma Bermuda Solvency Capital Requirement (BSCR)  
reporting and investment accounting balances for their trial balance and financial statements.

## Root Cause Explanation:

The root cause can be attributed to the fact that 3Q23 was the first time the data was provided for the Prisma  
BSCR template and trial balance, and primary focus was on execution of the processes instead of establishment of  
formal review processes.

## Issue Rating:

Low Repeat Issue: No  
Status: Open Issue Target Date: TBD

## Operating Division:

PGIM

## Risk Category:

5. Accounting and Financial Reporting

## Risk Sub-Category:

5.1 External Financial Reporting

## Root Cause Category:

Process