Employee Benefits Security Administration

Performance Audit of the Payroll Service Provider Thrift Savings Plan Operations at the Interior Business Center

July 15, 2026

TABLE OF CONTENTS

EXECUTIVE SUMMARY

Director
Interior Business Center
Washington, D.C.

Acting Chief Accountant
U.S. Department of Labor, Employee Benefits Security Administration
Washington, D.C.

As part of the U.S. Department of Labor Employee Benefits Security Administration (EBSA) Fiduciary Oversight Program, we conducted a performance audit of certain Thrift Savings Plan (TSP) account maintenance, loan, and withdrawal operations at the Interior Business Center (IBC). Our fieldwork was performed remotely from January 8, 2026, through May 1, 2026. Our scope period for testing was January 1, 2025, through December 31, 2025.

We conducted this performance audit in accordance with the performance audit standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the American Institute of Certified Public Accountants' (AICPA) *Standards for Consulting Services*. *Government Auditing Standards* require that we plan and perform the audit to obtain sufficient, appropriate audit evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives. Criteria used for this audit are defined in EBSA's *Thrift Savings Plan Fiduciary Oversight Program*, which includes Title 5 of the United States Code (USC), Chapter 84 and Title 5 of the Code of Federal Regulations (CFR), Chapter VI.

The objectives of our audit over IBC's TSP operations were to:

- Determine if IBC implemented certain procedures to 1) calculate and process employee contributions and loan payments accurately and timely in accordance with the employee's elections; 2) transmit employee separation data to the TSP timely and accurately; 3) properly characterize employee TSP contributions as tax-deferred or Roth; 4) process adjustments owed by federal agencies to the TSP; and 5) reconcile contributions for employees reported to the TSP to U.S. Department of the Treasury clearing accounts.

- Test compliance of IBC's TSP operations with 5 USC Section 8432(a)(c)(d-f) (hereinafter referred to as FERSA), and 5 CFR Sections 1600.11, 1600.12(b)(c)(d)(e), 1600.19(a-b), 1600.20, 1600.21, 1600.22, 1600.23, 1600.34, 1601.13(a), 1605.11, 1605.12, 1605.14, 1605.15, 1605.16, 1605.17, 1620.3, 1650.21, 1655.13, and 1655.14 (hereinafter referred to as Regulations).

- Assess the status of the prior EBSA TSP open recommendation reported in the *Performance Audit of Thrift Savings Plan Operations at the Interior Business Center*, dated March 26, 2015.

The current engagement produced no new findings or recommendations.

Based upon the performance audit procedures conducted and the results obtained, we have met our audit objectives. We conclude that for the period of January 1, 2025, through December 31, 2025, IBC implemented certain procedures to 1) calculate and process employee contributions and loan payments accurately and timely in accordance with the employee's elections; 2) transmit employee separation data to the TSP timely and accurately; 3) properly characterize employee TSP contributions as tax-deferred or Roth; 4) process adjustments owed by federal agencies to the TSP; and 5) reconcile contributions for employees reported to the TSP to U.S. Department of the Treasury clearing accounts.

As a result of our compliance testing, we did not identify any instances of noncompliance with applicable provisions of FERSA or the Regulations in IBC's TSP operations.

We also reviewed one prior EBSA recommendation related to the IBC's TSP operations to determine its current status. Section III.B documents the status of the prior recommendation. In summary, the recommendation has been implemented and closed.

The IBC's response to the draft report is included as an appendix within the report (Appendix A).

This performance audit did not constitute an audit of the TSP's financial statements or an attestation engagement as defined by *Government Auditing Standards* and the AICPA standards for attestation engagements. KPMG was not engaged to, and did not, render an opinion on the IBC's internal controls over financial reporting or over financial management systems. KPMG cautions that projecting the results of this audit to future periods is subject to the risks that controls may become inadequate because of changes in conditions or because compliance with controls may deteriorate.

While we understand that this report may be used to make the results of our performance audit available to the public in accordance with *Government Auditing Standards*, this report is intended for the information and use of the U.S. Department of Labor Employee Benefits Security Administration, Members of the Federal Retirement Thrift Investment Board, IBC management, and Agency management. The report is not intended to be, and should not be, used by anyone other than these specified parties.

KPMG LLP

July 15, 2026

I. BACKGROUND OF THE TSP and IBC'S TSP OPERATIONS

A. The Thrift Savings Plan

Public Law 99-335, the Federal Employees' Retirement System Act of 1986 (FERSA), as amended, established the Thrift Savings Plan (TSP). The TSP is the basic component of the Federal Employees' Retirement System (FERS) and the Blended Retirement System, and provides a Federal (and, in certain cases, State) income tax deferral on employee contributions and related earnings. The TSP is available to Federal and Postal employees, members of the uniformed services, and members of Congress and certain Congressional employees. The TSP began accepting contributions on April 1, 1987, and as of December 31, 2025, had approximately $1,073 billion in assets and approximately 7.3 million participants[1].

The FERSA established the Federal Retirement Thrift Investment Board (the Board) and the position of Executive Director. The Executive Director manages the TSP for its participants and beneficiaries. The Federal Retirement Thrift Investment Board's Staff (Agency) is responsible for administering TSP operations.

B. Overview of IBC's TSP Operations[2]

IBC is an employing federal agency and also processes payroll transactions (including TSP) for over 55 federal organizations, including bureaus and offices within the DOI as well as other federal agencies.

IBC maintains its own personnel office to initiate, process, and record personnel transactions for its own employees through the Federal Personnel/Payroll System (FPPS). Each of IBC's customers has its own personnel office(s) to initiate, process, and record personnel transactions for the customers' employees through FPPS.

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[1] Source: Minutes of the Federal Retirement Thrift Investment Board meeting held on January 27, 2026, posted on https://www.frtib.gov/.

[2] Sources: Interior Business Center | U.S. Department of the Interior and IBC standard operating procedures related to TSP processing.

C. TSP Account Maintenance Activities at IBC

1. TSP Elections[3]

Participants may elect to make traditional (tax deferred) or Roth (after-tax) TSP contributions. Participants elect a percentage of basic pay, up to 100 percent, or elect a contribution amount, to contribute to traditional or Roth TSP accounts. The participants may change their contribution elections at any time.

A participant's total traditional and Roth TSP contributions cannot exceed the Internal Revenue Code (IRC) 402(g) annual elective deferral limit, which was $23,500 in 2025. However, catch-up contributions are payroll deductions that participants who are age 50 or older may be eligible to make in addition to regular participant contributions. These contributions are voluntary and can be either traditional or Roth. Catch-up contributions are subject to a catch-up contribution limit, separate from the IRC's elective deferral limit. The catch-up contribution limit was $7,500 for participants aged 50-59 and aged 64 and over for 2025. The catch-up contribution limit was $11,250 for participants aged 60-63 for 2025.

2. TSP Elections Processing and Submission to the TSP System

A participant initiates a TSP contribution by making a TSP election in one of the following ways:

- The participant can log into Employee Express, an Office of Personnel Management (OPM) web-based application that allows the user to view, enter, or modify certain personnel and payroll-related information, such as name, address, and benefits information, including TSP elections. Employee Express interfaces with FPPS on a nightly basis.

- The participant can manually complete a Form TSP-1, *Election Form*, and submit it to the participant's personnel office. Based on the completed form, the personnel office staff manually enters the TSP elections into FPPS.

TSP elections, along with certain other participant information, interface from FPPS into the TSP recordkeeping system (TSP system). This information establishes the TSP's employee data record

[3] Sources: 2025 TSP Contribution Limits | The Thrift Savings Plan (TSP), and IBC standard operating procedures related to TSP processing.

(EDR). The EDR contains non-financial personnel information relevant to the TSP for purposes of managing the participant's TSP account, such as participant name and mailing address. The EDR is maintained within the TSP system. Updates to the EDR occur when a participant updates personal information via Employee Express or hardcopy forms as described above, or when IBC processes changes to other personnel information, such as employment code or employment status.

3. TSP Contributions Processing

The main drivers of a participant's TSP contributions are the participant's TSP contribution elections, as discussed above, and pay. Basic pay is a function of the participant's grade and step. Other types of pay are received as the participant qualifies for them. OPM publishes the federal civilian pay tables on its website.

IBC payroll operations personnel submit TSP contributions and other TSP adjustments to the TSP system via a transfer of fund journal voucher through the Form TSP-2, *Certification of Transfer Journal Voucher*. Participants' TSP contributions are processed on a voucher during each bi-weekly pay period. IBC payroll operations personnel process a voucher any time a TSP contribution or adjustment must be made.

The TSP system requires all voucher submissions to be electronically signed by the preparer and a certifier. IBC payroll operations technicians typically prepare the vouchers, while lead technicians or supervisors certify the vouchers. The preparer and certifier cannot be the same user. The Agency manages the TSP system and the TSP system access rights.

4. TSP Reject Reports

After each voucher submission, the TSP system rejects any transactions that triggered a discrepancy between the TSP system and the data submitted on the voucher. The rejects are reported back to IBC on the TSP 1701, *Error Report*. Contributions or other adjustments will not be processed in the TSP system if rejected back to the IBC.

IBC payroll operations personnel review the TSP 1701 reports and research all rejects that require attention. Those that require attention must be corrected and submitted on another voucher. If the correction is valid, the TSP system will accept the data. If the correction is invalid, it will be rejected again and reported on the following TSP 1701.

5. Breakage and Negative Adjustments

Participants may be entitled to breakage when they miss a payment because of an IBC, employing agency, or TSP error and a correction is not made within 30 days. The breakage amount is calculated and posted to the participant's TSP account to make the account "whole," considering the missed contribution amount plus or minus any gain or loss that occurred in the market.

The TSP system calculates breakage and reports the amount of breakage claimed from IBC via the TSP 5014, *Breakage by Agency*, report. The TSP system draws the necessary funds from IBC's TSP clearing account. During the clearing account reconciliation process, IBC draws any needed funding from its customers to cover breakage or negative adjustments claimed by TSP for its customers' participants.

The TSP may also process negative adjustments to a participant's TSP account as submitted by employing agencies. IBC may submit negative adjustment record to the TSP system for processing. Negative adjustments occur when participants over-contribute to their TSP accounts because of payroll errors, such as receipt of a duplicate bonus or untimely separation processing. The TSP system reports negative adjustments to IBC via the TSP 31504, *Summary Report of Negative Adjustments Processed*, report. IBC reconciles negative adjustments processed by the TSP system to IBC's TSP clearing account on an on-going basis.

6. TSP Clearing Account Reconciliation

On a monthly basis, IBC accounting operations reconciles IBC's clearing account, Treasury [redacted], which includes both TSP and other payroll-related transactions, to the balance reported by the U.S. Department of the Treasury (Treasury) on the Government Wide Account Statements (GWA). The amounts from the TSP 1702, *Payroll Office Recap of Journal Voucher Processing*, report, which presents a summary of contributions processed by the TSP system and negative adjustments and breakage claimed by the TSP, contribute to the overall balance in IBC's clearing account. IBC personnel also review the TSP 5014 and TSP 31504 reports, which present breakage and negative adjustments details, respectively. IBC accounting personnel work with payroll operations personnel to resolve any differences identified. Differences between IBC's TSP clearing account and the GWA balance could indicate an adjustment needed to the withholdings reported to the Treasury. Differences between IBC's TSP clearing account and the TSP 1702 report are typically caused by rejects, breakage, or negative adjustments claimed by the TSP.

D. TSP Loan Overview and Loan Payment Processing at IBC[4]

TSP loans allow participants access to the money in their TSP accounts before they retire under certain circumstances. Participants apply and are approved for loans through the TSP. The following criteria must be met for a participant to obtain a TSP loan:

- Participant has at least $1,000 of personal contributions and associated earnings in the account;
- Participant is currently employed by a federal agency;
- Participant is in pay status because payments are subsequently deducted from the participant's pay to repay the loan; and
- Participant has not repaid a TSP loan of the same type in full within the past 30 days.

Minimum and maximum loan amounts exist. If approved, loans are disbursed from the participant's TSP account, and the TSP system interfaces with IBC's FPPS to initiate loan payments. IBC processes loan payments as allotments from a participant's pay until the interface between the TSP and FPPS triggers a loan payment stop to indicate that the loan has been repaid in full.

E. TSP Separations and Withdrawals Processing at IBC

Separation processing occurs similarly to the TSP elections process described in section I.C.2 of this report. Separations from federal service are initiated at IBC's or an IBC's customer's personnel office. The TSP system updates the EDR as it receives updated employment status information via the interface with FPPS. FPPS interfaces with the TSP system to automatically trigger TSP contribution stops in FPPS upon the participant's separation from federal service.

F. TSP Participation Statistics[5]

There were approximately 4.1 million FERS and Uniformed Services accounts actively contributing to TSP as of December 31, 2025. FERS participants comprise approximately 57 percent of the 4.5 million participants actively contributing, as illustrated in Exhibit I-1.

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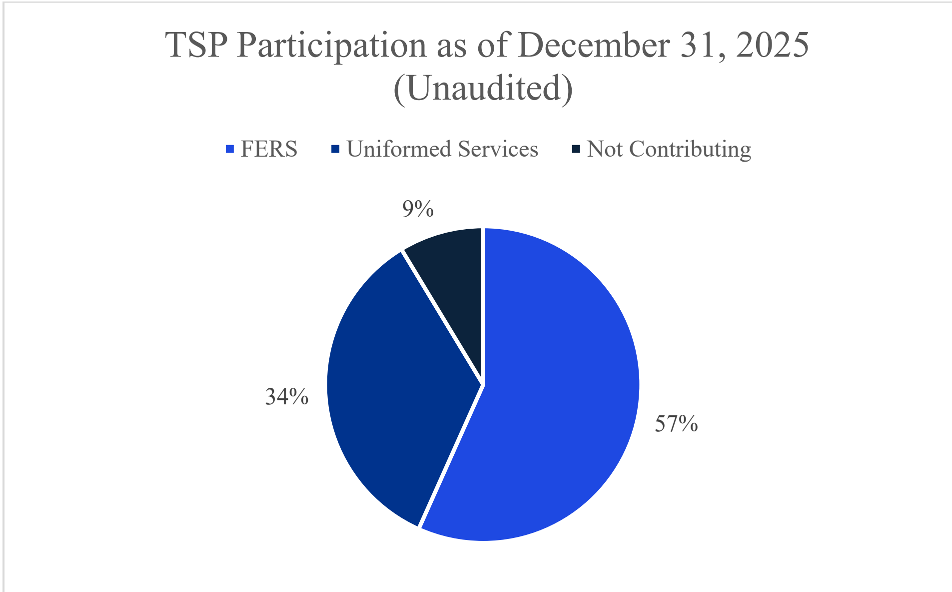
[4] Sources: The Thrift Savings Plan (TSP) Loans, and IBC standard operating procedures related to TSP processing.

[5] Source: Minutes of the Federal Retirement Thrift Investment Board meetings, January 2025 – December 2025, posted on https://www.frtib.gov/..

Exhibit I-1



Active participants shown in the chart above consist of participants receiving agency automatic contributions only and FERS and uniformed service participants making their own contributions. The number of participants actively contributing to the TSP, as a percentage of all the TSP participants, has remained consistent since January 1, 2025 (i.e., the beginning of our audit scope period).

FERS participants have historically contributed to the TSP at a higher rate than uniformed service members. Approximately 96 percent of FERS participants contributed to the TSP between January 1, 2025 and December 31, 2025 (see Exhibit I-2), while 83 percent of uniformed service members contributed during the same period. However, as illustrated in Exhibit I-3, contributing participants have a lower average Roth balance as a percentage of their total TSP balance as of December 31, 2025.

Exhibit I-2

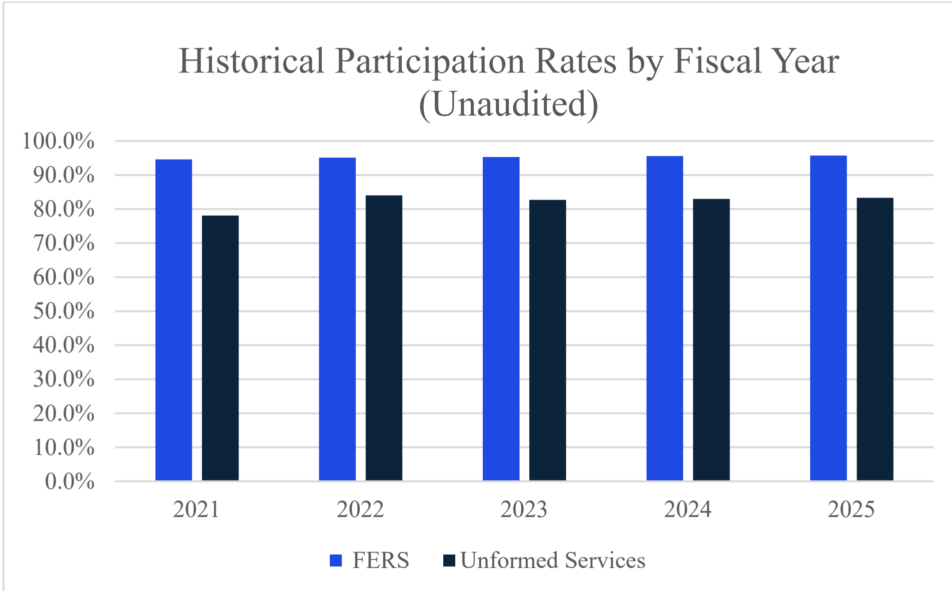


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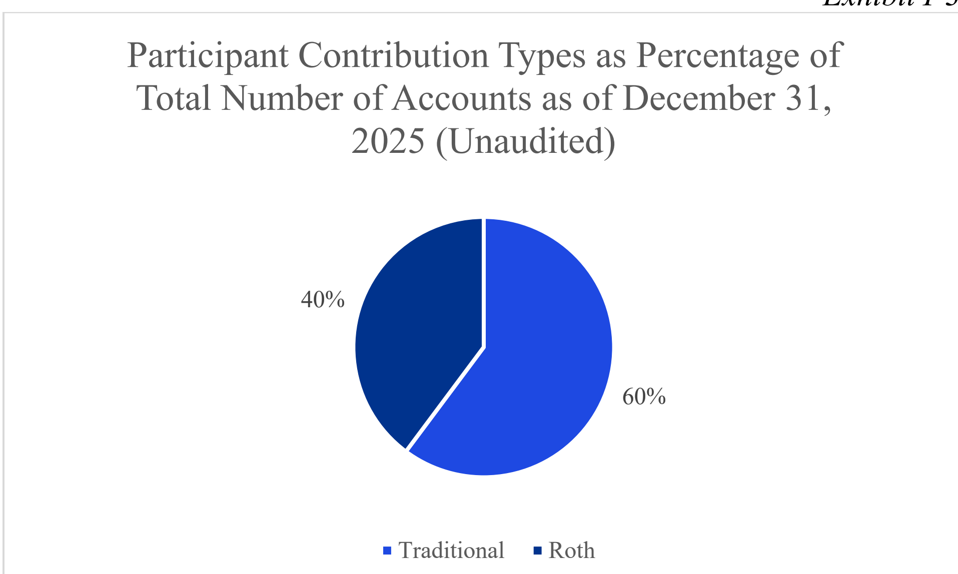
Exhibit I-3



II. OBJECTIVES, SCOPE, AND METHODOLOGY

A. Objectives

The U.S. Department of Labor Employee Benefits Security Administration (EBSA) engaged KPMG LLP (KPMG) to conduct a performance audit over certain Thrift Savings Plan (TSP) account maintenance, loan, and withdrawal operations at the Interior Business Center (IBC).

The objectives of our audit over the IBC TSP operations were to:

- Determine if IBC implemented certain procedures to 1) calculate and process employee contributions and loan payments accurately and timely in accordance with the employee's elections; 2) transmit employee separation data to the TSP timely and accurately; 3) properly characterize employee TSP contributions as tax-deferred or Roth; 4) process adjustments owed by federal agencies to the TSP; and 5) reconcile contributions for employees reported to the TSP to U.S. Department of the Treasury clearing accounts.

- Test compliance of IBC's TSP operations with Title 5 of the United States Code (USC), Section 8432(a)(c)(d-f), and Title 5 of the Code of Federal Regulations (CFR), Sections 1600.11, 1600.12(b)(c)(d)(e), 1600.19(a-b), 1600.20, 1600.21, 1600.22, 1600.23, 1600.34, 1601.13(a), 1605.11, 1605.12, 1605.14, 1605.15, 1605.16, 1605.17, 1620.3, 1650.21, 1655.13, and 1655.14.

- Assess the status of the prior EBSA TSP open recommendation reported in the *Performance Audit of Thrift Savings Plan Operations at the Interior Business Center*, dated March 26, 2015.

B. Scope and Methodology

We conducted this performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and the American Institute of Certified Public Accountants' *Standards for Consulting Services*, using EBSA's *Thrift Savings Plan Fiduciary Oversight Program*. Our scope period for testing was January 1, 2025, through December 31, 2025. We performed the audit in four phases: (1) planning, (2) arranging for engagement with the Agency, (3) testing and interviewing, and (4) report writing.

During the planning phase, team members developed a collective understanding of the activities and controls associated with the applications, processes, and personnel involved with the IBC TSP operations. Arranging the engagement included contacting IBC and the Agency and agreeing on the timing of detailed testing procedures.

During the testing and interviewing phase, we conducted interviews, collected and inspected auditee-provided documentation and evidence, participated in process walk-throughs, and designed and performed tests of controls. Our performance audit procedures included using random attribute sampling to select samples from the following populations related to the IBC TSP operations for the period January 1, 2025, through December 31, 2025, which we used to achieve our audit objectives:

- Participants with an active TSP account during the period January 1, 2025, through December 31, 2025
- Participants who contributed to their TSP account during the period January 1, 2025, through December 31, 2025
- Participants who made catch-up contributions to their TSP account during the period January 1, 2025, through December 31, 2025
- Participants who established a new loan during the period January 1, 2025, through December 31, 2025
- Participants with an active loan during the period January 1, 2025, through December 31, 2025
- Participants with a zero-dollar loan balance during the period January 1, 2025, through December 31, 2025
- Participants with breakage on late or makeup contributions during the period January 1, 2025, through December 31, 2025
- Participants with a negative adjustment to contributions during the period January 1, 2025, through December 31, 2025
- Participants who separated from service during the period January 1, 2025, through December 31, 2025
- Transactions with rejection errors included in TSP 1701, *Error Reports*, during the period January 1, 2025, through December 31, 2025
- Journal voucher submissions of TSP transaction activity during the period January 1, 2025, through December 31, 2025

We conducted these test procedures remotely in coordination with personnel primarily from the IBC's headquarters in Washington, D.C. and Lakewood, CO, the Federal Retirement Thrift Investment Board's Staff's (Agency) headquarters in Washington, DC, and the Agency's vendor's headquarters in Arlington, VA. Appendix B lists the key documentation and reports we reviewed during our performance audit. Because we used non-statistically determined sample sizes in our procedures, our results are applicable to the sample items we tested and were not extrapolated to the population.

Criteria used for this engagement are defined in EBSA's *Thrift Savings Plan Fiduciary Oversight Program*, which includes 5 USC Chapter 84 and 5 CFR Chapter VI.

The report writing phase entailed drafting a preliminary report, conducting an exit conference, providing a formal draft report to the Agency for comment, and preparing and issuing the final report.

III. FINDINGS AND RECOMMENDATIONS

A. Introduction

We performed procedures related to the Thrift Savings Plan (TSP) processes while remotely conducting a performance audit related to TSP operations at the Interior Business Center (IBC). Our scope period for testing was January 1, 2025, through December 31, 2025. This performance audit consisted of reviewing applicable policies and procedures and testing manual and automated processes and controls, which included interviewing key personnel, reviewing key reports and documentation (Appendix B), and observing selected procedures.

Based upon the performance audit procedures conducted and the results obtained, we have met our audit objectives. We conclude that for the period of January 1, 2025, through December 31, 2025, IBC implemented certain procedures to (1) calculate and process employee contributions and loan payments accurately and timely in accordance with the employee's elections; 2) transmit employee separation data to the TSP timely and accurately; 3) properly characterize employee TSP contributions as tax-deferred or Roth; 4) process adjustments owed by federal agencies to the TSP; and 5) reconcile contributions for employees reported to the TSP to U.S. Department of the Treasury clearing accounts.

As a result of our compliance testing, we did not identify any instances of noncompliance with applicable provisions of Title 5 of the United States Code, Section 8432(a)(c)(d-f), and Title 5 of the Code of Federal Regulations Sections 1600.11, 1600.12(b)(c)(d)(e), 1600.19(a-b), 1600.20, 1600.21, 1600.22, 1600.23, 1600.34, 1601.13(a), 1605.11, 1605.12, 1605.14, 1605.15, 1605.16, 1605.17, 1620.3, 1650.21, 1655.13, and 1655.14, in IBC's TSP operations.

We also reviewed one prior Employee Benefits Security Administration (EBSA) recommendation related to the TSP Operations at IBC to determine their current status. Section III.B documents the status of the prior recommendations. In summary, the recommendation has been implemented and closed.

The current engagement produced no new recommendations.

B. Findings and Recommendations from Prior Reports

The EBSA findings and recommendations from prior reports that required follow-up are presented in this section. The prior EBSA finding and recommendation considered significant within the context of the audit objectives of this performance audit was reported in the Employee Benefits Security Administration, *Performance Audit of Thrift Savings Plan Operations at the Interior Business Center*, dated March 26, 2015. The discussion below includes the current status of the recommendation.

2014 TSP Operations at the IBC Recommendation No. 1

Title:	Lack of Formal Communication Process for Certain TSP Error Codes
Original Recommendation:	IBC should document and implement a formal process to communicate Error Report warnings to its customers' human resources offices.
Reason for Recommendation:	During the scope period, IBC lacked a formal process to communicate the warnings from the Report TSP 1701, Error Report, to its customers' human resources offices and to monitor the research and resolution of such warnings. IBC indicated that IBC personnel contact the appropriate human resources office(s) through phone or electronic mail, but IBC does not currently have a requirement to maintain evidence of such communication or to request and maintain evidence of the resolution of the warning. As a result, during our control testwork over the calendar year 2014 TSP reject correction process, IBC could not provide evidence that IBC communicated the [redacted] warnings we selected for testing, of [redacted] sampled error codes, to the appropriate human resources officers for research nor that the human resources offices researched these warnings to determine if any corrections were necessary. The warnings did not affect TSP contributions in the related pay periods. Because of the high volume of payroll-related transactions processed IBC formally researches and corrects only the rejected date from the Error Report given a rejection's impact on the related participant's TSP account. In addition, IBC personnel indicated that they believe the data in question will eventually be corrected and the warnings would not result in rejected data in the future.
Status:	**Implemented.**

During our current year audit procedures, we inspected the memorandum "Thrift Savings Plan (TSP) Warning Report", dated February 8, 2017. We noted that IBC established a formal process to provide the "warning messages" via [redacted]. This process allows Servicing Personnel Offices (SPOs) more timely notification of warning errors so they can research and correct data to avoid processing issues for future TSP data submissions.

Additionally, during current year audit procedures we performed procedures over IBC's 1701 Error Report Review control. For the [redacted] samples selected related to warning errors, we obtained evidence that the warning errors were communicated through the [redacted] reports available to the SPOs.

<u>Disposition:</u> **Recommendation Closed.**

INTERIOR BUSINESS CENTER'S RESPONSE

United States Department of the Interior

INTERIOR BUSINESS CENTER
Washington, DC 20240

July 15, 2026

KPMG LLP
1801 K St NW #12000
Washington, DC 20036

Subject: IBC Management Response

The Interior Business Center appreciates the collaborative approach of the Employee Benefits Security Administration and KPMG throughout this engagement.

IBC understands KPMG concluded all audit objectives were achieved, no instances of noncompliance were identified, no new recommendations were issued, and the prior recommendation was verified as implemented and closed.

These results reflect IBC's continued commitment to sound internal controls, effective payroll operations, regulatory compliance, and quality service to our customer agencies.

IBC values the opportunity to participate in this review and remains committed to continuous improvement and operational excellence.

Sincerely,

KEITH O'NEILL Digitally signed by KEITH O'NEILL Date: 2026.07.15 12:36:30 -06'00'

Keith J. O'Neill
Associate Director, Interior Business Center

cc: Acting Chief Accountant
U.S. Department of Labor, Employee Benefits Security Administration

KEY DOCUMENTATION AND REPORTS REVIEWED

Federal Retirement Thrift Investment Board's (FRTIB) Staff (Agency) Documents, Reports, and Sources

- Electronic listing of participants with an active TSP account, during the period January 1, 2025, through December 31, 2025
- Electronic listing of participants who contributed to their TSP account, during the period January 1, 2025, through December 31, 2025
- Electronic listing of participants who made catch-up contributions to their TSP account, during the period January 1, 2025, through December 31, 2025
- Electronic listing of participants who established a new loan, during the period January 1, 2025, through December 31, 2025
- Electronic listing of participants with an active loan, during the period January 1, 2025, through December 31, 2025
- Electronic listing of participants with a zero-dollar loan balance, during the period January 1, 2025, through December 31, 2025
- Electronic listing of participants with breakage on late or makeup contributions, during the period January 1, 2025, through December 31, 2025
- Electronic listing of participants with a negative adjustment to contributions, during the period January 1, 2025, through December 31, 2025
- Electronic listing of participants who separated from service, during the period January 1, 2025, through December 31, 2025
- Listing of TSP Status Codes as of December 31, 2025
- TSP Loan Status Reports for selected participants with a loan, during the period January 1, 2025, through December 31, 2025
- Minutes of the meetings of the FRTIB that occurred, during the period of December 2024 through May 2026
- TSP Employee Data Records for selected participants, during the period January 1, 2025, through December 31, 2025
- TSP transactions histories for selected participants, during the period January 1, 2025, through December 31, 2025
- TSP-2: *Certification of Transfer of Funds Journal Vouchers*, for selected samples during the period January 1, 2025, through December 31, 2025

KEY DOCUMENTATION AND REPORTS REVIEWED, CONTINUED

<u>Interior Business Center (IBC) Documents, Reports, and Sources</u>

- IBC payroll and personnel process flowchart as of February 2026
- List of agencies serviced by IBC
- IBC Organizational Chart as of December 31, 2025
- [redacted]
- Electronic listing of transactions with rejection errors included in TSP 1701, *Error Reports*, during the period January 1, 2025, through December 31, 2025
- Error code listing for TSP 1701 and 1703 error reports
- Transmission of warning errors via Datamart for selected participants, during the period January 1, 2025, through December 31, 2025
- Electronic listing of all TSP 1702, *Payroll Office Recap of Journal Voucher Processing*, reports during the period January 1, 2025, through December 31, 2025
- [redacted] to Treasury for selected 2025 months
- Leave and Earnings Statements showing TSP amounts for selected participants, during the period January 1, 2025, through December 31, 2025
- FPPS screenprints for selected participants, during the period January 1, 2025, through December 31, 2025
- Official Personnel Files and equivalents for selected participants, during the period January 1, 2025, through December 31, 2025
- TSP 31504, *Negative Adjustment Report*, for selected participants, during the period January 1, 2025, through December 31, 2025