

Summary of Open Recommendations						
Audit Area		Fundamental Controls	Mandiant / DHS Controls	Other Controls	Total	#Open Originating Prior to 2018
IT Related Audits						
1	System Enhancements and Software Change Controls	10		1	11	11
<i>2008 System Enhancements and Development Lifecycle and Software Change Controls</i>						
	Redacted	X				X
<i>2010 Project Management Practices</i>						
	Redacted	X				X
<i>2013 System Enhancements and Development Lifecycle and Software Change Controls</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted			X		X
<i>2015 System Enhancements and Development Lifecycle and Software Change Controls</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
2	IT Hardware Operations Management	10		1	11	11
<i>2013 IT Operations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
<i>2015 IT Operations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted			X		X
3	Computer Access Controls and Security	27		2	29	29
<i>2007 Computer Access and Technical Security Controls Recommendations</i>						
	Redacted	X				X

<i>2011 Computer Access and Technical Security Controls Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
<i>2013 Computer Access and Technical Security Controls Recommendations</i>						
	Redacted	X				X
	Redacted			X		X
<i>2015 Computer Access and Technical Security Controls Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
<i>2016 Computer Access Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
<i>2017 Computer Access and Security Controls Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted			X		X
4	Security Penetration and Vulnerability Assessment (see Computer Access Controls)	6		0	6	6
<i>2011 Computer Access and Technical Security Controls Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
<i>2013 Technical Security Controls Recommendations</i>						
	Redacted	X				X
	Redacted	X				X

	Redacted	X				X
	Redacted	X				X
5	Service Continuity	12		2	14	14
<i>2013 Service Continuity Controls Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted			X		X
<i>2016 Service Continuity Controls Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted			X		X
6	Participant Website	5		0	5	5
<i>2015 Participant Website</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
7	Mainframe	23		1	24	22
<i>2014 Mainframe Operations Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
<i>2016 Mainframe Operations Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X

Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
<i>2018 Mainframe Operations Recommendations</i>					
Redacted	X				
Redacted			X		
8 Mobile Device and Governance Controls					
<i>2016 Mobile Device and Governance Controls Recommendations</i>					
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
Redacted	X				X
<i>2018 Mobile Device and Governance Controls Recommendations</i>					
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
Redacted	X				
9 Status Determination of Prior Year Recommendations					
<i>2016 Status Determination of Prior Year Recommendations</i>					
Redacted		X			X
Redacted		X			X

	Redacted	X				
	Redacted	X				
	2018-4: Weaknesses in Contact Center Service Level Compliance and Enforcement 4. To strengthen contract center compliance with SLRs, the Agency should: a. Update its monitoring procedures to define qualitative and/or quantitative parameters for SLR exemptions; and b. Review and consider required updates to the contact center contracts for enforcement and accountability of SLR non-compliance.	X				
	2018-5: Weaknesses in Agency Review of Contact Center Service Organization Reports 5. To strengthen contact center monitoring controls, the Agency should: a. Develop, document, and implement formal procedures for the review of external reports related to the contact centers; and b. Maintain documentation related to Agency review, risk analysis, and mitigation of deficiencies identified in any external reports related to the contact centers.	X				
3	Withdrawals	5	0	3	8	8
<i>2015 Withdrawal Process Recommendations</i>						
	2015-1. The Agency should implement controls that require the review of court order entitlements transferred to payee skeletal accounts, as of the date of disbursement, to ensure that disbursements from payee skeletal accounts are paid based on total available vested funds from the related participant account.	X				X
<i>2017 Withdrawal Process Recommendations **</i>						
	Redacted	X				X
	2017-2. The Agency should: a) Coordinate with federal agencies and the uniform services to obtain information on participants' current marital status and any subsequent changes to that status. b) Develop, document, and implement policies and procedures to verify that the spousal consent section of applicable withdrawals forms is properly completed for all married participants or that a Form TSP-16 has been properly completed and approved prior to processing withdrawal disbursements.	X				X

	2017-3. The Agency should revise its current policies and procedures related to withdrawals request forms to require the verification of notary seals based on the applicable state requirements in order to ensure that the form has been properly notarized.	X					X
	2017-4. The Agency should ensure applicable personnel review relevant documentation to obtain a sufficient understanding of the TSP system's automated control procedures and applicable processes relevant to withdrawals processing so they can properly monitor the effectiveness of the controls.	X					X
	2017-5. The Agency should reinforce the withdrawals form processing procedures with applicable contractors and Agency personnel and provide additional training related to the procedures, as necessary.				X		X
	2017-6. The Agency should evaluate the notification process in order to develop appropriate corrective action to ensure that the TSP system is properly configured to ensure that the participants are notified of applicable withdrawal deadlines.				X		X
	Redacted				X		X
<p>** Note: As part of the 2017 Defending Public Safety performance audit, we identified separate instances of findings associated with recommendation 17-03 noted above. However, as a separate recommendation was not issued in this report, we are tracking it as one recommendation in conjunction with the 2017 Withdrawals performance audit.</p>							
4	Loan Operations	0	0	3	3	2	
<i>2016 Loans Recommendations</i>							
	2016-1. TSP Service Bureau Performance Monitoring Weaknesses: The Agency should: b. Modify the contract with the TSP Service Bureau contractor to reflect a form processing time requirement consistent with the current internal benchmark (i.e., five business days).				X		X
	2016-3. Weakness in the Processing of Participants Returning from Military Non-Pay Status: The Agency should research the cause of the participant's loan not being properly reamortized or extended upon notification of return from non-pay status and develop and implement appropriate corrective action to remediate the issue.				X		X
<i>2018 Loans Recommendation</i>							
	2018-1. Spousal Consent Verification Process Weakness: In conjunction with Withdrawals recommendation no. 2017-02a, the Agency should develop, document, and implement policies and procedures to verify that the spousal section of applicable loans application forms is properly completed for all married participants prior to processing loan disbursements.				X		

5	Lifecycle Fund	4	0	1	5	5
<i>2015 Lifecycle Funds Recommendations</i>						
	Redacted	X				X
<i>2016 Lifecycle Funds Recommendations</i>						
	Redacted	X				X
	Redacted	X				X
	Redacted	X				X
	2016-4. Contract Requirements Not Fully Satisfied: The Agency should enhance monitoring procedures for its L Funds vendor to ensure that all deliverables are received timely.			X		X
Other TSP Audits						
1	The Board's Staff	5	0	3	8	2
<i>2015 Board's Staff Recommendations</i>						
	<i>Weaknesses in Assessing Personal conflicts of Interest in the Procurement Process and Retaining Certificates of Procurement Officials</i> 2015-1: The Agency should develop, document, and implement monitoring procedures to ensure compliance with existing procurement procedures related to assessing and documenting potential conflicts of interest and retaining certificates for procurement officials.	X				X
	<i>Lack of Certain Formal Policies and Procedures</i> 2015-2: The Agency should develop, document, and implement procedures related to the prevention of splitting of purchases.			X		X
<i>2018 Board's Staff Recommendations</i>						
	<i>Insufficient Monitoring of Internal Controls</i> 2018-1: The Agency should update the Internal Controls Procedures document to reflect current roles and responsibilities, and dedicate the resources necessary to fully implement monitoring procedures over the design, implementation, and ongoing effectiveness of Agency-wide internal controls.	X				
	<i>Inadequate Execution of the Internal Audit Plan</i> 2018-2: The Agency should dedicate the resources necessary to execute the annual internal audit plan approved by the Board in a timely manner.	X				
	<i>Weaknesses in Fraud Risk Assessment</i> 2018-3: The Agency should dedicate the resources necessary to perform and document the results of an entity-wide fraud risk assessment in accordance with Agency procedures at least annually.	X				

	<i>Insufficient Monitoring of Contractor Performance</i>					
	2018-4: The Agency should revise and implement contracting procedures to specify the documentation required to be maintained for monitoring of vendor performance for applicable procurement types.	X				
	<i>Insufficient Documentation of Personnel Authority</i>					
	2018-5: The Agency should develop, document, and implement procedures to specify the documentation required to be maintained for COR authority to approve invoices.			X		
	<i>Certain Outdated Policies and Procedures</i>					
	2018-6: The Agency should: a. Update and implement policies and procedures related to the approval of purchase requisitions to clearly identify the appropriate levels of approval authority in accordance with current business operations. b. Fully implement procurement procedures that have been updated for consistency with current Agency operations, and discontinue using outdated procurement procedures.			X		
2	Treasury "G" Fund Investment Operations	0		0	0	0
3	Investment Manager Operations - "F", "C", "S", and "I" Funds	0		0	0	0
4	Annuity Process	0		1	1	0
	<i>2018 Annuity Process Recommendations</i>					
	2018-1: The Agency should work with the service provider to ensure training is periodically provided to staff to address identified errors related to control procedures over forms processing, specifically manual data entry procedures.			X		
5	Review of CIA OIG TSP Audit	0		0	0	0
Total Recommendations						
		137	12	19	168	139

Note: The below info from the service provider reports is included for informational purposes only. These recommendations are not included in our official open recs count.

N/A	TSP Operations at DFAS	3		2	5	5
	<i>2006 TSP Army Recommendations</i>					
	Redacted	X				X

2013 Certain TSP Operations at DFAS Recommendations					
	Redacted	X			X
	Redacted	X			X
	2013-3. DFAS should strengthen and formalize its TSP reject review and correction procedures to ensure that MilPay technicians address all reject codes that require DFAS action within a defined time period after the reject occurs.			X	X
	2013-4. DFAS should reinforce its review policies for TSP transactions at the DFAS Army DMPOs and determine whether sufficient training has been provided to DMPO employees on such policies.			X	X

N/A	TSP Operations at IBC	0	0	1	1	1
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2014 TSP IBC Recommendations					
	2014-1. IBC should document and implement a formal process to communicate Error Report warnings to its customers' human resources offices.			X	X

N/A	TSP Operations at NFC	1		0	1	1
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2016 NFC					
	2010-1. NFC's Human Resources Management Staff should develop and implement procedures to improve the timeliness of the submission of changes in employment codes and dates upon separation and to notify separated participants of unusual delays in submitting this information to the TSP.	X			X