



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

July 27, 2021

**Employee Benefits Security Administration - Performance Audit of the Thrift Savings Plan
Systems Enhancement and Software Change Controls**

Audit Report Date:

April 26, 2021

Audit Scope Period:

January 1, 2020 through December 31, 2020

Audit Objectives:

1. Determine whether the Agency implemented certain procedures to:
 - Control the development, alteration, and configuration of TSP software applications and supporting infrastructure.
 - Authorize, test, approve, and implement changes to existing software applications and supporting infrastructure.
 - Control the processes for creating, storing, and accessing TSP production data used to test application changes.
2. Determine whether the Agency implemented certain procedures over system enhancements and software changes that supported its response to the coronavirus pandemic.
3. Determine the status of prior year recommendations.

Audit Results:

EBSA concluded that for the period January 1, 2020 through December 31, 2020, the Agency implemented certain procedures:

1. To control the development, alteration, and configuration of TSP software applications and supporting infrastructure.
2. To authorize, test, approve, and implement changes to existing software applications and supporting infrastructure.
3. To control the processes for creating, storing, and accessing TSP production data used to test application changes.
4. Over system enhancements and software changes that supported its response to the coronavirus pandemic.

EBSA closed 18 prior year recommendations, presented 2 new recommendations, and left open 8 prior year recommendations.

Open recommendations were in the following areas:

1. Access recertification
2. Security configuration settings management
3. Configuration management
4. Test data access
5. Change control documentation
6. Supported life of system
7. Monitoring system changes
8. Separation of duties