



OFFICE OF INSPECTOR GENERAL EVALUATION REPORT

PBGC Needs to Strengthen Oversight Controls Between CORs and Other Technical Personnel

**Report No. EVAL-2024-11
September 26, 2024**



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Evaluation Report Number: EVAL-2024-11

Date: September 26, 2024

Brief Sheet

Background and Objective

PBGC has undertaken a multi-year effort to improve the speed and performance of its Pension Insurance Modeling System (PIMS). Between Fiscal Years 2022-2026, PBGC will develop a new model architecture for PIMS to achieve improved modeling performance, scalability, and stability. Single Employer (SE)-PIMS has been modified many times to meet legislative and regulatory requirements resulting in a complex and inflexible system. To replace the legacy system, the Policy, Research and Analysis Department (PRAD) and the Office of Information Technology (OIT) aspired to develop a modernized PIMS, to be called Transformational-PIMS (T-PIMS), beginning with the SE-PIMS. Since multiple departments were involved in the work on the two contracts, PBGC organized Integrated Project Teams (IPT) to work together to achieve the Corporation's procurement goals. PBGC determined that an Agile Project Management (APM) approach would be beneficial for the T-PIMS contract.

Our objective was to determine if PBGC's oversight of the modernization and development contracts for SE-PIMS was in conformance with federal and PBGC regulations.

Evaluation Results

PBGC does not have adequate processes and procedures for overseeing contractors in an Integrated Project Team (IPT) environment including Agile management. Specifically, oversight duties between the Contracting Officer Representative (COR) and the IPT were not clearly defined and PBGC did not incorporate contract oversight into its Agile Operating Model Playbook. As a result, CORs did not properly monitor the contractors and a COR approved an invoice without verifying supporting documentation. Further, CORs did not adequately maintain contract file documentation and, when CORs changed, there was a lack of communication between the incoming and outgoing CORs and documents were not transferred between them. Finally, PBGC did not formally accept the PIMS final deliverable on the SE-PIMS contract as complete; and PBGC exercised an unjustifiable option.

Recommendations/Management Agreement

We made 10 recommendations to strengthen PBGC's controls for overseeing contractors in an IPT environment including APM. Our recommendations focus on developing processes and procedures, training, and various control improvements related to contractor oversight activities.

The Corporation agreed with all the report's findings and recommendations and plans to complete all recommendations by September 30, 2025.



September 26, 2024

MEMORANDUM

TO: Alice Maroni
Chief Management Officer

Robert Scherer
Chief Information Officer

Michael Rae
Acting Chief Policy Officer

FROM: John Seger
Assistant Inspector General for Audits, Evaluations, and Reviews

SUBJECT: Issuance of Final Report: PBGC Needs to Strengthen Oversight Controls Between CORs and Other Technical Personnel (Report No. EVAL-2024-11)

We are pleased to provide you with the above-referenced final report. We appreciate the cooperation you and your staff extended to the OIG during this project. We considered management's comments on the draft of this report when preparing the final report. Management agreed with all the report's findings and recommendations. We concur with PBGC's proposed corrective actions for all 10 recommendations.

This report contains public information and will be posted in its entirety on our website and provided to the Board and Congress in accordance with the Inspector General Act.

cc: Lisa Carter, Director of Corporate Controls and Reviews Department
Karen Morris, General Counsel, Office of General Counsel
Chris Bone, Director of Policy, Research, and Analysis Department
Vidhya Shyamsunder, Director of Business Innovation Services Department
Damon McClure, Director of Procurement Department
Latrece Wade, Risk Management Officer
Department of Labor Board staff
Department of Treasury Board staff
Department of Commerce Board staff
House committee staff (Education and Workforce, Ways and Means, HOAC)
Senate committee staff (HELP, Finance, HSGAC)

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Background

Established by the Employee Retirement Income Security Act of 1974 (ERISA), the Pension Benefit Guaranty Corporation (PBGC or Corporation) insures the pension benefits of workers and retirees in private sector defined benefit pension plans. PBGC's mission is to enhance retirement security by preserving plans and protecting pensioners' benefits. The Corporation guarantees payment, up to the legal limits, of the pension benefits earned by over 31 million American workers, retirees, and beneficiaries in more than 24,500 single-employer and multiemployer plans. PBGC pays guaranteed benefits directly to retirees and beneficiaries in failed single-employer plans, and pays financial assistance to insolvent multiemployer plans to allow them to pay guaranteed benefits to retirees and beneficiaries.

The Corporation follows the procedures established in the Federal Acquisition Regulations (FAR) in awarding and administering its contracts. Additional PBGC specific guidance is found in the PBGC FAR Supplemental (PBGC FARs).

PBGC's Two Modeling Systems

To make projections on the future status of PBGC's insurance programs, PBGC uses two modeling systems: (1) the Multiemployer Pension Insurance Modeling System and (2) the Single-Employer Pension Insurance Modeling System (SE-PIMS).

Additionally, PBGC uses the Pension Insurance Modeling System (PIMS) to generate results reported in its annual Projections Report and budget process, to illustrate the effects of proposed changes to pension law, and to provide other technical assistance to policymakers.

PBGC has undertaken a multiyear effort to improve the speed and performance of PIMS. Between FYs 2022-2026, PBGC will develop a new model architecture for PIMS to achieve improved modeling performance, scalability, and stability. This modernization effort will transform the technical infrastructure of the PIMS model to strengthen PBGC's security posture and streamline maintenance and operational costs. The OIG's engagement and the remainder of this report focuses solely on SE-PIMS.

SE-PIMS has been modified many times to meet legislative and regulatory requirements, resulting in a complex and inflexible system. To replace the legacy system, the Policy, Research and Analysis Department (PRAD) and the Office of Information Technology (OIT) aspired to develop a modernized PIMS, to be called Transformational-PIMS (T-PIMS), beginning with the SE-PIMS.

Departments Involved in Oversight of PIMS Contracts

PRAD is located under the Office of Policy and External Affairs (OPEA) and is responsible for developing policy for PBGC's insurance programs and conducting related research and modeling. Policy activity encompasses legislative and regulatory analysis and proposal development related to benefit guarantees, employer liability and premiums. Research addresses actuarial and financial issues to support policy development and involves modeling for forecasting purposes. PRAD identified the need to modernize and improve the SE-PIMS performance, scalability, stability, and ease of maintenance.

The Procurement Department (PD) is located within the Office of Management and Administration (OMA) and is responsible for the acquisition of goods and services used by PBGC to accomplish its mission. The PD Director appoints Contracting Officers (COs) through the issuance of a Contracting Officer's Warrant with the duties and responsibilities delineated in the FAR. The CO designates, in writing, a Contracting Officer Representative (COR) to represent the CO in the administration of the contract.

Lastly, the Business Innovation Service Department (BISD), located within OIT, delivers Information Technology (IT) solutions and support systems. Its mission is to innovate PBGC's business operations and customer service through the application of proven state-of-the-art technology solutions.

Since multiple departments were involved in the work on the two contracts, PBGC organized Integrated Project Teams (IPT) to work together to achieve the corporation procurement goals.

SE-PIMS Contracts History

PBGC divided the work for modernization of the SE-PIMS into two phases or contracts. For the first contract – Phase 1, "PIMS Modernization" – the contractor was required to provide a comprehensive plan identifying potential improvements to PBGC's existing approach and identifying how to best update the underlying PIMS technology to include a system architecture and all programming specifications needed to support the SE-PIMS modernization effort.

For the second contract – Phase 2 – the contractor was required to implement and deploy the new modeling system (T-PIMS) and provide ongoing systems operations and maintenance.

Integrated Project Team Approach

According to PBGC's Directive IM-05-07, IPTs are collectively accountable for performing activities related to planning, management, implementation and operation of an IT Project in an IT Program. The IPT includes the IT Project Manager, Business Project Manager, and others as necessary. Individual members of the IPT are accountable for effectively representing their constituent organizations/functions, assigning back-up representatives, actively participating in the IPT to reach consensus and decisions in the best interest of the Project, Program and PBGC success, coordinating and directly performing activities assigned to them, keeping the Program Managers and their constituent leadership team informed and seeking input/concurrence on the IPT activities/decisions.

Agile is a form of IPT, specifically for software development. PBGC determined that an Agile Project Management approach would be beneficial for the T-PIMS (Phase 2) contract. According to PBGC's Agile Operating Model Playbook:

Agile is a software development mindset that takes an iterative approach to development and project management, allowing a team to deliver value incrementally and continuously. Rather than doing all the planning up front and being locked into that plan, Agile permits a team to adapt priorities and goals, leading to less problems and backtracking overall. Projects that use Agile typically demonstrate:

- Increased ability to manage shifting priorities,
- More transparency in the development process, and
- Closer alignment between business needs and IT.
- "Scrum" is a popular Agile framework in use at PBGC. In Scrum, a product is built in fixed-length iterations known as "Sprints" and supports effective collaboration for cross-functional teams working on complex projects. The team typically consists of the Scrum Master, the Product Owner, and the Development Team Members.

Objective

Our objective was to determine if PBGC's oversight of the modernization and development contracts for SE-PIMS was in conformance with federal and PBGC regulations.

Evaluation Results

Summary

Although PBGC did create a Directive for IPT and an Agile Operating Model Playbook to facilitate contracts when using cross functional groups, we found PBGC does not have adequate processes and procedures for overseeing contractors in an IPT environment including Agile management. Specifically, oversight duties between the COR and the IPT were not clearly defined and PBGC did not incorporate contract oversight into its Agile Operating Model Playbook. As a result, CORs did not properly monitor the contractors, and one COR approved an invoice without verifying documentation. Further, CORs did not adequately maintain contract file documentation and, when CORs changed, there was a lack of communication between the incoming and outgoing CORs, and documents were not transferred between them. Finally, PBGC did not formally accept the PIMS final product on the SE-PIMS contract as complete and it exercised an unjustifiable option.

Finding 1: Improvement Needed for Contractor Oversight in an Integrated Project Team Environment.

The COR's role and responsibilities are defined by PBGC FARS Section 1.604-70(d): "The COR provides clarification, monitors contract performance, and ensures the contractor performs only the requirement(s) in the Statement of Work/Performance Work Statement. The COR's specific duties and responsibilities are contained in the written designation by the CO upon contract award with instructions regarding specific duties and responsibilities."

SE-PIMS Modernization Contract 1

The first contract was a hybrid Firm-Fixed-Price (FFP), Labor Hour (LH) contract to address PBGC's need for a comprehensive plan to identify potential improvements to the Corporation's existing approach and how best to update the underlying PIMS technology. The contract also required the contractor to provide a system architecture, and all programming specifications needed to support the Single-Employer PIMS modernization effort. The contract was awarded on September 30, 2019, with a base period of performance (POP) of eight months on a fixed-price basis and four 12-month LH option periods. This contract had six deliverables. The contract was officially closed on October 31, 2023.

task areas to provide the contractor with technical direction. Contract Monitors shall be appointed in writing following award of the contract and the appointment will indicate specific duties to be performed. “

Contract Oversight Using the IPT Approach

PBGC did not have adequate processes and procedures for overseeing both contracts using the IPT or Agile approach. Specifically, we noted that the COR's approval of

The COR designation letter also states that the COR could assign or rely upon others to assist them in their efforts, but ultimately, responsibility for the performance of their duties remains with the COR. Additional contract language identifies these individuals as “Contract or Technical Monitors.” According to the T-PIMS contract, “the COR may assign Contract Monitors as designated representatives. The individuals will be chosen for their expertise for specific

T-PIMS Contract 2

The second contract is a single-award, Indefinite Delivery Indefinite Quantity (IDIQ) contract subject to task order assignments to deploy the new modeling system and provide ongoing systems operations and maintenance. Task orders may be issued using a Firm-Fixed-Price (FFP), Labor-Hour (LH), Time-and-Materials (T&M), or a hybrid of these types of contracts. The T-PIMS IDIQ contract was awarded on December 22, 2021, with a base POP of 12 months and nine option periods. The IDIQ contract is still ongoing and has only one task order, with a POP of 27 months, has been issued. The same contractor was awarded SE PIMS Modernization and T-PIMS contracts.

invoices was based on the product manager's/owner's confirmation of the hours billed versus worked. CORs also relied on the product managers/owners to accept contract deliverables, despite not officially assigning them these duties or ensuring they had adequate training.

We identified the following key players involved in the PIMS Modernization and T-PIMS contracts:

- Contracting Officer
- Contracting Officer Representatives
- IT Program Manager
- IT Project Manager (may also function as the Product Manager)
- Business Program Manager
- Business Project Manager (may also function as the Product Owner)

(See Appendix III for a detailed description of each role.) The key roles listed above, except for the CO and COR, comprise most of the IPT or Agile team. In addition to those roles listed above, we identified others, including a Product Owner and a Product Manager. The Agile team, particularly the Product Manager and Product Owner, oversaw the contractors. They were not, however, formally appointed as technical monitors by the COR. Furthermore, we observed that the Product Manager and Product Owner met with the contractors more closely and frequently than the CORs did. For example, the COR on the SE-PIMS and T-PIMS contracts approved LH invoices for payment without having first-hand knowledge that the services provided were necessary and valid. Instead, the COR's approval was based solely on the Project Manager's comments. The COR did not obtain any support that services were rendered.

(Additional details in [Finding 2: Contract File Maintenance Requires Improvement](#))

Additionally, PBGC did not follow its policy and contract terms for accepting deliverables. We reviewed two of the three COR designation letters for CORs assigned to the SE-PIMS contract and found the CO delegated the responsibility of inspecting and accepting final work products to both CORs. Instead, another member of the Agile team accepted the deliverables. (See *Maintenance of Contract Files* below for more details.) Based on our COR interviews, we concluded that CORs are not typically involved in the process of inspecting and accepting the deliverables. Rather, for both contracts, PRAD and BISD Project Managers jointly performed this responsibility. We found no documentation showing the COR designated any other Agile team member to perform this function; therefore, CORs were the only officials – besides the CO – who were authorized to inspect and accept deliverables.

Although PBGC does have procurement and Agile guidance in place, including an Agile Operating Model Playbook, none of the guidance provides processes and procedures for assisting the CO and COR with monitoring a contract within the Agile methodology. PBGC's Agile Operating Model Playbook lists the roles and responsibilities in a Scrum context and not a contract oversight context. PBGC also has a directive that provides policies for the selection, designation, and training of CORs. None, however, define COR monitoring responsibilities in an Agile environment where the structure of staffing varies from traditional oversight responsibilities. PBGC would benefit from creating a guide that delineates roles and responsibilities of the COR and IPT regarding contracting oversight when using an Agile approach. Currently, the COR's responsibilities regarding contract oversight of key IPT players, such as the Product Owner and Product Manager, are not included in the guidance listed above.

Currently, PBGC CORs are not properly monitoring the contractors; they rely on others to verify work and approve invoices without verifying documentation themselves. Because PBGC did not formalize procedures when incorporating the COR into the IPT or Agile team approach, a loss of defined roles and responsibilities occurred. Formally documenting the processes and procedures for oversight responsibility of contractors is necessary to help ensure accountability in the procurement process.

Recommendations

We recommend the Office of Management and Administration along with the Office of Information Technology:

1. Develop IPT processes and procedures for overseeing contractors to include integration of key roles into the procurement oversight process according to the Quality Assurance Surveillance Plan standards.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. PBGC Directive IM 05-07, Information Technology Management, defines the Integrated Project Team (IPT) roles and responsibilities. IPT members provide subject matter expertise in their technical area and provide technical input into the requirements of contractor's deliverables. This is regardless of Agile or non-Agile projects, and IPT members are not involved in "oversight" of contractor performance. The root cause of this finding is related to the Office of Information Technology (OIT) Business Innovation Services Department (BISD) Contracting Officer Representatives (COR) and BISD IT Product/Project Manager being unclear how they interact with each other when reviewing contractor deliverables. BISD will clarify roles and responsibilities of the BISD CORs and BISD IT Product/Project Managers, and their interactions in approving contractor deliverables,

including the Quality Assurance Surveillance Plan (QASP). In addition, BISD will develop and deliver roles and responsibilities training to all BISD CORs and BISD IT Product/Project Managers and new onboarding BISD CORs and BISD IT Product/Product Managers. BISD's goal is to complete the planned action by June 30, 2025.

Closure of this recommendation will occur when processes and procedures for COR and BISD IT Product/Project Managers are developed for how to interact on contractor oversight. These policies and procedures should include integration of key roles into the procurement oversight process according to the Quality Assurance Surveillance Plan standards.

2. For IPT procurements including the Agile method, ensure IPT team members who participate in contractor oversight receive appropriate training on their roles and responsibilities.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. The Office of Information Technology (OIT) Business Innovation Services Department (BISD) will develop and deliver training to the BISD CORs and BISD IT Product/Project Managers which will include specificity around collaborating on contractor performance. BISD will confer with the PD Director on the training materials. OMA and OIT's goal is to complete the planned action by June 30, 2025.

Closure of this recommendation will occur when the above actions are completed.

3. Ensure CORs formally appoint technical monitors for overseeing the contractors and include in the appointment letter a detailed description of the monitoring responsibilities.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. The Office of Management and Administration (OMA) is reviewing the policy regarding the use of technical monitors, will update the policy to include developing a new technical monitor letter (if warranted) and update the COR designation letter accordingly. OMA and OIT's goal is to complete the planned action by June 30, 2025.

Closure of this recommendation will occur when the above actions are completed.

Finding 2: COR Oversight File Maintenance Requires Improvement.

FAR 1.604 requires the COR to maintain a file for each assigned contract. The file must include, at a minimum, a copy of the CO's letter of designation and other documents describing the COR's duties and responsibilities, and documentation of COR actions taken in accordance with the delegation of authority.

Furthermore, PBGC FARS Subpart 42.201(e) requires the COR to maintain a complete record of the status and results of the oversight of the contract and retain all pertinent and original documents. Per PBGC FARS Subpart 1.604-70(e), those required documents include:

1. COR Letter of Designation.
2. COR's FAC-COR Certificate.
3. Contract, delivery order, task order, or call order, and any modifications issued.
4. Spreadsheet for funds tracking for indefinite delivery contracts.
5. Contract related correspondence with the contractor or CO (i.e., meeting notes, e-mails, etc.).
6. COR's performance plan that contains at least one COR mission objective.
7. COR's Status Reports.
8. COR's annual review of the contractor's independent employee education and experience validation, when PBGC 52.237-7001 is included in the contract.
9. Acceptance/rejection notice for each contract deliverable.
10. All invoices or Consolidated Financial System reports approved or rejected.
11. CO consent to subcontracting issued, when required by the contract.
12. Contractor Performance Assessment Reporting System assessment annually.
13. COR file review report.
14. Award/incentive fee determination for award or incentive fee contracts.
15. Letter of Designation for each alternate COR if alternate CORs were designated.

When there is a change in COR assignments, PBGC FARS Subpart 1.604-76 requires the outgoing COR to:

- a. Conduct a formal meeting with the incoming COR before transferring the file to the new COR.
- b. Present the new COR with a complete copy of the COR File.
- c. Ensure the file contains a copy of the contract and all modifications along with all contracts related correspondence.

- d. Present a detailed account of the contract status and of the contract terms and conditions to the incoming COR.
- e. Transfer the COR file to the new COR upon CO designation of the new COR.
- f. Provide a memorandum to the CO advising the COR files have been transferred to the new COR.

FAR 46.101 defines “acceptance” as the act of an authorized representative of the Government by which the Government assumes ownership of supplies tendered or approves specific services rendered as partial or complete performance of the contract. PBGC FARS Subpart 1.604-70(e)(9) requires a formal acceptance/rejection form be prepared when PBGC accepts contract deliverables and the document be maintained in COR Contract File.

Furthermore, PIMS Modernization Contract Clause 52.246-7000 (*Inspection and Acceptance of Deliverables*) required the final acceptance of any reports or other deliverable items required under this contract be made in writing by the COR or CO. Lastly, PBGC FARS Subpart 1.604-78 requires the PD to review all COR files at least once per calendar year.

The guidance states that the PD reviewer will perform the COR file review using the COR File Review Checklist. Once review is completed, the PD will issue a memorandum to the COR and their immediate supervisor with the results. If the COR received an unsatisfactory rating, the COR will be given 30 calendar days to provide the PD with a corrective action plan. If the PD does not receive the plan within 30 days, an e-mail notification requesting immediate action will be sent to the COR, with copies to the COR’s immediate supervisor, the COR’s Department Director, and the Chief Management Officer. The PD will notify the COR once their plan has been received and approved.

COR Contract File Maintenance Needs Improvement

We found the CORs, on both contracts, did not adequately maintain oversight documentation. The files were either missing documents or the documents were incomplete. Furthermore, when the CORs changed, there was a lack of communication, and documents were not transferred between the CORs.

For the first contract, there were three CORs. The COR files are kept in at least two different locations. The CORs maintain their files on their computers via OneDrive or in folders on SharePoint. While reviewing the COR’s files for the SE-PIMS Modernization contract, we found the following documents were missing:

- COR designation letters for two individuals assigned;

- Two Invoices (November 2019 and December 2019);
- Documentation of formal meetings held between the multiple outgoing and incoming CORs;
- Documentation of formal meetings held between the Corporation and the contractor;
- Timesheet data submitted for the LH invoice for exercising Option 1; and
- Notices of formal acceptance or rejection for three deliverables.

One COR stated that they were “not aware that timesheet information needed to be submitted for LH contracts, nor that there was a contract clause that specifically required timesheets for LH contracts”– even though the Invoice/Voucher Verification Guide says as much. Moreover, our office has reported on this control in the past, recommending PBGC train CORs to properly review supporting documents before they approve or reject contractor invoices. PBGC should develop a process for monitoring and validating the hours contractors worked under a labor-hour contract to ensure the hours invoiced are properly supported before the CORs approve or reject them.

As we noted, we did not find a formal acceptance for the SE-PIMS contract deliverables, as required by the FAR and PBGC FARS. We did confirm that the contractor delivered the “future state requirements” on December 20, 2019, and the blueprint and roadmap on June 30, 2020, in compliance with the terms of the contract. However, we did not find formal acceptance documentation in the COR File. Also, PBGC’s contracting staff could not provide that a formal inspection and acceptance notice, per PBGC FARS requirement, was prepared.

For the T-PIMS contract, we found several items were either missing or incomplete in the file, even though PBGC FARS 1.604-70(e) required them to be maintained throughout the life of the contract. Specifically, we found the following items missing:

- Documentation related to the contract with the contractor or CO (i.e., meeting notes, e-mails, etc.);
- Performance plan for the COR containing at least one COR mission objective;
- Annual review of the contractor’s independent employee education and experience validation;
- Acceptance/rejection notice for each contract deliverable;
- Documentation of consent by the CO for subcontracting, when required by the contract;
- Review report of the COR’s contract file; and
- Letter of Designation for each alternate COR.

Furthermore, several incomplete documents were found in the COR file of each contract; and included the COR's status reports and the Consolidated Financial System report for different time periods. Although PD reviewers perform an annual COR file review using the COR File Review Checklist, the missing documents show the control is not working.

Overall, the CORs did not follow the file maintenance criteria set forth in their designation letters, nor did they adhere to FAR and PBGC FARS guidance regarding communication. This, along with transfer of knowledge among the CORs, impacts PBGC's ability to perform day-to-day oversight of the contracts, which could lead to unnecessary, additional cost. (See Finding 3.)

Recommendations

We recommend that the Office of Management and Administration:

4. Ensure designated contracting officials document the acceptance of all deliverables in accordance with FAR, PBGC FARS, and/or contract requirements.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. The Office of Management and Administration (OMA) will update the COR file review procedures to require deliverable status in the COR quarterly report, ensure the COR file reviews are conducted annually, and will provide CORs 30 days to remediate deficiencies with the file. Procurement Department's (PD) policies will be updated to state that if the file's discrepancies are not remediated after 30 days, the discrepancies will be reported to the COR's supervisor. Issues not cured within 45 days will be escalated by PD Management to the COR's Department Director. COR performance will be evaluated. When appropriate, remedial training or action will be required and, if deemed necessary by PD, the COR will be removed from the contract. OMA's goal is to complete the planned action by June 30, 2025.

Closure of this recommendation will occur when the above actions are completed.

5. Improve controls to properly centralize, maintain and safeguard COR contract files, as required by the FAR and internal policies.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. The Office of

Management and Administration (OMA) will ensure the COR files will be centralized, maintained, and safeguarded with the deployment of the Acquisition Management System (AMS). OMA's goal is to complete the planned action by September 30, 2025.

Closure of this recommendation will occur when the above actions are completed.

6. Ensure the annual COR file review process identifies improvements needed in COR files and communicates them to the CORs.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. The Office of Management and Administration (OMA) will continue to perform annual COR files reviews and give CORs 30 days to remediate deficiencies with the file. PD's policy will be updated to state that if the file's discrepancies are not remediated after 30 days, the discrepancies will be reported to the COR's supervisor. Issues not cured within 45 days will be escalated by PD Management to the COR's Department Director. COR performance will be evaluated. When appropriate, remedial training or action will be required and, if deemed necessary by PD, the COR will be removed from the contract. OMA's goal is to complete the planned action by June 30, 2025.

Closure of this recommendation will occur when the above actions are completed.

7. Require the PD to follow up on annual COR file reviews within 90 days to ensure the COR fixed any identified discrepancies.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. The Office of Management and Administration (OMA) will give CORs 30 days to remediate deficiencies with the file. PD's policy will be updated to state that if the file's discrepancies are not remediated after 30 days, the discrepancies will be reported to the COR's supervisor. Issues not cured within 45 days will be escalated by PD Management to the COR's Department Director. COR performance will be evaluated. When appropriate, remedial training or action will be required and, if deemed necessary by PD, the COR will be removed from the contract. OMA's goal is to complete the planned action by June 30, 2025.

Closure of this recommendation will occur when the above actions are completed.

We recommend that the Office of Policy and External Affairs:

8. Develop a Labor Hour invoice process to ensure CORs are properly reviewing supporting documents before they approve or reject contractor Labor Hour invoices.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. The Policy, Research and Analysis Department (PRAD) will develop a process and provide training to ensure PRAD CORs are properly reviewing and retaining supporting documents before the COR approves or rejects invoices for labor-hour contracts. The agency's goal is to complete the planned action by February 28, 2025.

Closure of this recommendation will occur when the above actions are completed.

Finding 3: Improvements Needed When Defining Requirements and Exercising Options.

Per FAR 16.601 and FAR 16.602, an LH contract is a variation of the time-and-materials (T&M) contract, differing only in that materials are not supplied by the contractor. A T&M/LH contract may be used only when it is not possible at the time of placing the contract to estimate accurately the extent or duration of the work or to anticipate costs with any reasonable degree of confidence. A T&M contract (which includes LH contracts) provides no positive profit incentive to the contractor for cost control or labor efficiency. Furthermore, per FAR 11.002, in fulfilling requirements, acquisition officials are required to state contract requirements in terms of (a) functions to be performed; (b) performance required; or (c) essential physical characteristics.

PBGC did not adequately define the T&M/LH option's requirements when it exercised the option periods one and two on contract 1. Furthermore, the options should not have been exercised because the language in the contract explaining the need for the options was not met.

Defining Requirements

The SE-PIMS contract was composed of firm-fixed-price deliverables, along with some LH options if needed. PBGC did not adequately define the LH option's requirements when it exercised option periods one and two on the SE-PIMS contract. We reviewed the SE-PIMS base contract, all contract modifications, and the request for proposal/statement of objective (SOO). After reviewing the contract documents, we were unable to determine where the requirements for the LH options were defined.

The COR, as well, was unable to locate where the LH option requirement was defined in the contract documentation. A few days later, the COR provided us with two Monthly Status Reports (May 2021 & June 2021) and the SOO. However, the only statement in the PIMS contract related to the LH requirement was “the contractor shall perform the services outlined in the SOO.” But like the other contract documents, we found the SOO did not contain clearly defined requirements for the LH options. Moreover, the SOO stated:

The contract period of performance after award is one (1) Base Period of twelve (12) months and four (4) Option periods of twelve (12) months each. The single-employer PIMS modernization blueprint shall be completed in full during the Base Period of the resultant contract. The purpose of the Option periods is to support the next phase of the PIMS modernization effort, if necessary. The Option periods will be necessary only if the contractor in the second build-out phase is different from the contractor in the blueprint phase.

The CO should not have exercised the options because PBGC did not define the work to be performed, in accordance with FAR 11.002.

Improperly Exercised Options

On July 1, 2020, PBGC exercised option period one for the SE-PIMS contract. Over ten months later, on May 20, 2021, the contractor submitted an invoice for \$1,442. The invoice was for services rendered over four days between April and May 2021. According to the SOO, “The Option periods will be necessary only if the contractor in the second build-out phase is different from the contractor in the blueprint phase.” At the time the LH option was exercised, the second contract had not been awarded, so it was unknown if the option would be needed. Furthermore, when the T-PIMS contract was awarded, the same contractor was selected; therefore, the exercised options need was not met, per the contract. PBGC officials confirmed what we found and agreed with our assessment, stating

the option years were set up for ... a knowledge transfer in case a different company won the contract to do the build. However, the same contractor on SE-PIMS won the contract for the T-PIMS, so... the options should not even be in there.

PBGC did not adhere to the SE-PIMS contract requirements because LH options were exercised for reasons other than those stated in the contract. According to documentation from the Corporation, the options were exercised – contrary to the language in the SOO – to plan for future projects. Specifically, several program

personnel stated that services performed for option one was rendered over four days and included a meeting and reviews of documents. PBGC officials also told us the services rendered for option one was a meeting to ask the contractor to improve the blueprint. However, the contractor refused the request because they were afraid to accept any work that would interfere with the T-PIMS contract. PBGC officials also told us that files were exchanged between the Corporation and the contractor. During our fieldwork, we received different accounts for what occurred. However, there were no formal records to document these meetings. (Refer to Finding 2.)

While T&M/LH contracts are appropriate when specific circumstances justify the risks, we conclude that improved management controls and contract language, as well as a better understanding of contract types, are needed. By exercising the PIMS Modernization contracts' LH options when the options were not defined as required and the options need was not met, PBGC increases its risk of paying for services not needed or required. As a result, by exercising option one of the SE-PIMS contract, the government incurred approximately \$1,442 of funds that could have been put to better use. The Corporation de-obligated the contract's remaining excess funding (which includes the exercised option 2) and closed the contract upon the OIG's request.

Recommendations

We recommend that the Office of Management and Administration:

9. Develop a control to ensure that options are exercised in accordance with contractual language. Implementing this recommendation could have ensured \$1,442 would have been put to better use.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. The Office of Management and Administration (OMA) will revise the current statement of need template to incorporate language where the CORs are certifying and attesting that 1) deliverables for the POP are or will be received, inspected and accepted prior to the next option exercise. Any deliverables in outstanding status for the current POP will require justification from the COR as well as final deliverable due dates in the statement of need memo and 2) the need is valid government need to fulfill the mission. OMA's goal is to complete the planned action by June 30, 2025.

Closure of this recommendation will occur when the above actions are completed.

10. Provide training for individuals responsible for writing contracts to ensure requirements are clear and options comply with the FAR.

PBGC's Response and OIG's Evaluation

Resolved. Management concurs with this recommendation. OMA understands the individuals whom this refers to is the program office (i.e. CORs, program managers, etc.). The Office of Management and Administration (OMA) will provide requirements development training. OMA's goal is to complete the planned action by June 30, 2025.

Closure of this recommendation will occur when requirements development training is completed for PBGC staff involved in requirements development. Requirements development is a program office duty, however, PD provides the FAR expertise at PBGC and should assist program office's to ensure FAR requirements are met through the requirements development process.

Appendix I: Objective, Scope, and Methodology

Objective

Our objective was to determine if PBGC's oversight of the modernization and development contracts for SE-PIMS was in conformance with federal and PBGC regulations.

Scope

Our scope was the oversight PBGC performed for the PIMS Modernization (closed) and T-PIMS (on-going) contracts. We conducted this from our office at PBGC headquarters, 445 12th Street SW, Washington, DC 20024-2101, and via telework. We conducted fieldwork from May 2023 to March 2024.

Methodology

To answer our objective, we reviewed the subject contracts and the applicable criteria in the FAR and PBGC FAR Supplement. We interviewed PBGC officials for additional information. In addition, we reviewed documentation from PBGC officials, including contract modifications, COR files, monthly status reports, weekly status reports, project plans, PBGC's Consolidated Financial System reports and invoices for the period of performance of the contracts. For the LH task order, we reviewed the invoice and supporting documentation.

Applicable Professional Standards

We conducted this engagement in accordance with the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation. Those standards require that we plan and perform the engagement to obtain sufficient and appropriate evidence to provide a reasonable basis for our conclusions. We believe the evidence obtained provided a reasonable basis for our conclusions and observations based on our evaluation objective. Accordingly, the evaluation included tests of controls and compliance with laws and regulations to the extent necessary to satisfy the evaluation objective. Because our review was limited, it would not necessarily have disclosed all internal control deficiencies that may have existed at the time of our evaluation. Finally, we partially relied on computer-processed data to satisfy

our evaluation objectives. We conducted a limited reliability assessment, as we did not assess the contractor's systems.

Appendix II: Agency Response



445 12th Street SW
Washington, DC 20024-2101
202-229-4000
PBGC.gov

September 5, 2024

TO: John Seger
Assistant Inspector General for Audits, Evaluations, and Inspections

FROM: Alice Maroni
Chief Management Officer

ALICE MARONI
Digitally signed by ALICE MARONI
Date: 2024.09.05
17:01:31 -04'00'

Michael Rae
Acting Chief Policy Officer

MICHAEL RAE
Digitally signed by MICHAEL RAE
Date: 2024.09.05
18:48:59 -04'00'

Robert Scherer
Chief Information Officer

ROBERT SCHERER
Digitally signed by ROBERT SCHERER
Date: 2024.09.05
17:13:45 -04'00'

SUBJECT: Response to OIG's Draft Report, Evaluation of PBGC's Oversight of SE PIMS Modernization and Development Contracts (Project No. EV-23-171)

Thank you for the opportunity to comment on the Office of Inspector General (OIG's) draft report, dated August 8, 2024, relating to Pension Benefit Guaranty Corporation's (PBGC) Oversight of the Single-Employer Pension Insurance Modeling System (SE PIMS) Modernization and Development Contracts. Your office's work on this is sincerely appreciated.

PBGC management met with the representatives from the OIG on August 5, 2024, to discuss the findings, recommendations, the \$1,442 of funds that could have been put to better use. The dialogue was both informative and insightful and PBGC is grateful for the opportunity to respond to the recommendations suggested by the OIG.

Management concurs with the report's findings and recommendations. In the attachment to this memorandum, you will find our specific responses to each recommendation included in the report, as well as our planned corrective actions and scheduled completion dates. Addressing these recommendations in a timely manner is an important priority for PBGC.

Attachment

cc: Lisa Carter, Director, Corporate Controls and Reviews Department
Karen Morris, General Counsel
Latreece Wade, Risk Management Officer
Damon McClure, Director, Procurement Department
Chris Bone, Director, Policy, Research and Analysis Department
Srividhya Shyamsunder, Director, Business Innovation Services Department

Our comments on the specific recommendations in the draft report are as follows:

- 1. Develop Integrated Project Team (IPT) processes and procedures for overseeing contractors to include integration of key roles into the procurement oversight process according to the Quality Assurance Surveillance Plan standards. (OIG Control Number 2024-11-01-OIT)**

PBGC Response: Management concurs with this recommendation. PBGC Directive IM 05-07, *Information Technology Management*, defines the Integrated Project Team (IPT) roles and responsibilities. IPT members provide subject matter expertise in their technical area and provide technical input into the requirements of contractor's deliverables. This is regardless of Agile or non-Agile projects, and IPT members are not involved in "oversight" of contractor performance. The root cause of this finding is related to the Office of Information Technology (OIT) Business Innovation Services Department (BISD) Contracting Officer Representatives (COR) and BISD IT Product/Project Manager being unclear how they interact with each other when reviewing contractor deliverables. BISD will clarify roles and responsibilities of the BISD CORs and BISD IT Product/Project Managers, and their interactions in approving contractor deliverables, including the Quality Assurance Surveillance Plan (QASP). In addition, BISD will develop and deliver roles and responsibilities training to all BISD CORs and BISD IT Product/Project Managers and new onboarding BISD CORs and BISD IT Product/Product Managers.

Scheduled Completion Date: June 30, 2025

- 2. For IPT procurements including the Agile method, ensure IPT team members who participate in contractor oversight receive appropriate training on their roles and responsibilities. (OIG Control Number 2024-11-02-OIT)**

PBGC Response: Management concurs with this recommendation. The Office of Information Technology (OIT) Business Innovation Services Department (BISD) will develop and deliver training to the BISD CORs and BISD IT Product/Project Managers which will include specificity around collaborating on contractor performance. BISD will confer with the PD Director on the training materials.

Scheduled Completion Date: June 30, 2025

- 3. Ensure Contracting Officer Representatives (COR) formally appoint technical monitors for overseeing the contractors and include in the appointment letter a detailed description of the monitoring responsibilities. (OIG Control Number 2024-11-03-OMA)**

PBGC Response: Management concurs with this recommendation. The Office of Management and Administration (OMA) is reviewing the policy regarding the use of technical monitors, will update the policy to include developing a new technical monitor letter (if warranted) and update the COR designation letter accordingly.

Scheduled Completion Date: June 30, 2025

- 4. Ensure designated contracting officials document the acceptance of all deliverables in accordance with Federal Acquisition Regulations (FAR), PBGC FARS and/or contract requirements. (OIG Control Number 2024-11-04-OMA)**

PBGC Response: Management concurs with this recommendation. The Office of Management and Administration (OMA) will update the COR file review procedures to require deliverable status in the COR quarterly report, ensure the COR file reviews are conducted annually, and will provide CORs 30 days to remediate deficiencies with the file. Procurement Department's (PD) policies will be updated to state that if the file's discrepancies are not remediated after 30 days, the discrepancies will be reported to the COR's supervisor. Issues not cured within 45 days will be escalated by PD Management to the COR's Department Director. COR performance will be evaluated. When appropriate, remedial training or action will be required and, if deemed necessary by PD, the COR will be removed from the contract.

Scheduled Completion Date: June 30, 2025

- 5. Improve controls to properly centralize, maintain and safeguard COR contract files, as required by the FAR and internal policies. (OIG Control Number 2024-11-05-OMA)**

PBGC Response: Management concurs with this recommendation. The Office of Management and Administration (OMA) will ensure the COR files will be centralized, maintained, and safeguarded with the deployment of the Acquisition Management System (AMS).

Scheduled Completion Date: September 30, 2025

- 6. Ensure the annual COR file review process identifies improvements needed in COR files and communicates them to the CORs. (OIG Control Number 2024-11-06-OMA)**

PBGC Response: Management concurs with this recommendation. The Office of Management and Administration (OMA) will continue to perform annual COR files reviews and give CORs 30 days to remediate deficiencies with the file. PD's policy will be updated to state that if the file's discrepancies are not remediated after 30 days, the discrepancies will be reported to the COR's supervisor. Issues not cured within 45 days will be escalated by PD Management to the COR's Department Director. COR performance will be evaluated. When appropriate, remedial training or action will be required and, if deemed necessary by PD, the COR will be removed from the contract.

Scheduled Completion Date: June 30, 2025

- 7. Require the Procurement Department (PD) to follow up on annual COR file reviews within 90 days to ensure the COR fixed any identified discrepancies. (OIG Control Number 2024-11-07-OMA)**

PBGC Response: Management concurs with this recommendation. The Office of Management and Administration (OMA) will give CORs 30 days to remediate deficiencies with the file. PD's policy will be updated to state that if the file's discrepancies are not remediated after 30 days, the discrepancies will be reported to the COR's supervisor. Issues not cured within 45 days will be escalated by PD Management to the COR's Department Director. COR performance will be evaluated. When appropriate, remedial training or action will be required and, if deemed necessary by PD, the COR will be removed from the contract.

Scheduled Completion Date: June 30, 2025

- 8. Develop a Labor-Hour (LH) invoice process to ensure CORs are properly reviewing supporting documents before they approve or reject contractor LH invoices. (OIG Control Number 2024-11-08-PRAD)**

PBGC Response: Management concurs with this recommendation. The Policy, Research and Analysis Department (PRAD) will develop a process and provide training to ensure PRAD CORs are properly reviewing and retaining supporting documents before the COR approves or rejects invoices for labor-hour contracts.

Scheduled Completion Date: February 28, 2025

- 9. Develop a control to ensure that options are exercised in accordance with contractual language. Implementing this recommendation could have ensured \$1,442 would have been put to better use. (OIG Control Number 2024-11-09-OMA)**

PBGC Response: Management concurs with this recommendation. The Office of Management and Administration (OMA) will revise the current statement of need template to incorporate language where the CORs are certifying and attesting that 1) deliverables for the POP are or will be received, inspected and accepted prior to the next option exercise. Any deliverables in outstanding status for the current POP will require justification from the COR as well as final deliverable due dates in the statement of need memo and 2) the need is valid government need to fulfill the mission.

Scheduled Completion Date: June 30, 2025

10. **Provide training for individuals responsible for writing contracts to ensure requirements are clear and options comply with the FAR. (OIG Control Number 2024-11-10-OMA)**

PBGC Response: Management concurs with this recommendation. OMA understands the individuals whom this refers to is the program office (i.e. CORs, program managers, etc.). The Office of Management and Administration (OMA) will provide requirements development training.

Scheduled Completion Date: June 30, 2025

Appendix III: Contract Team Roles and Description of Responsibilities

Title	Responsibility Description
IT Program Manager	<p>The IT Program Manager, with the Business Program Manager, has the delegated authority from the CIO for making IT-related decisions for the successful outcome of IT Programs. They are responsible for managing the full lifecycle of their IT Program, from planning, execution, monitoring, and control to close-out in compliance with all IT Directives, processes, and procedures. The IT Program Manager is responsible for managing IT program integration, scope, total lifecycle cost, time, quality, procurement, human resources (business and IT), communications, risks, and issues. Define and establish a sequence of IT Projects in alignment with the Enterprise Target Architecture (ETA) and provides results of Business Needs Analyses and Corporate Strategic Priorities. Develop IT Acquisition Strategy with approval from Contracting Officer (CO). Coordinate IT program impacts with other IT program stakeholders. Designate IT Project Managers and manages IT capacity involvement of IT resources.</p>
IT Project Manager	<p>The IT Project Manager (may also function as the Product Manager), with the Business Project Manager, has the delegated authority from the IT Program Manager for the successful outcome of IT Projects from planning, execution, monitoring, and control, to closeout, working under the guidance of the IT Program Manager. The IT Project Manager is responsible for managing project integration, scope, cost, time, quality, procurement, human resources (business and IT), communications, risks, and issues. Coordinates IT project impacts with other project stakeholders and solutions.</p>
COR	<p>The COR must monitor the progress of the contractor's work to see that it is meeting all contract requirements, including timeliness and quality of work. As the primary point of contact at PBGC, [the COR] will be expected to contact the contractor's designated representative and act as PBGC's liaison to the contractor. All of [the COR's] activities regarding the contract must be documented and kept in your COR file, which is a part of the official contract file. [The] COR file shall be maintained in electronic format." The COR has the responsibility to inspect all deliverables/services and authorization to certify and/or reject invoices for payment. In the event that an invoice is rejected the COR shall notify the Contracting Officer (CO) immediately and provide the supporting rationale. The technical administration of this contract shall not be construed to authorize the revision of the terms and conditions of this contract. Any such revision shall be authorized in writing by the CO.</p>
Business Program Manager	<p>The Business Program Manager, with the IT Program Manager, has the delegated authority from the Business Owner/Sponsor for making business related decisions for the successful outcome of IT Programs. The Business Program Manager is responsible for leading the Business Needs Analysis (BNA) with EA and business process assessment/engineering/improvements to establish streamlined business processes. Leads Alternative Analysis and Cost-Benefit Analyses, ensures the IT Program Acquisition Strategy aligns with departmental budget submissions, and ensures the IT Program yields benefits identified in the IT Program Plan. Designates Business Project</p>

	Managers, manages business capacity, and ensures appropriate level of involvement of business impacted resources. Coordinates IT Program impacts with other business area program stakeholders and enables business-to-business integration. Leads organizational change management to ensure introduction of IT solutions are embraced by the user community.
Business Project Manager	The Business Project Manager, (may also function as the Product Owner) with the IT Project Manager, has the delegated authority from the Business Program Manager for the successful outcome of IT Projects from planning, execution, monitoring, and control, to closeout, working under the guidance of the Business Program Manager. The Business Project Manager is the single point of contact for the business user community to coordinate clear articulation of requirements, design of user interfaces and business logic, user acceptance testing, involving the Information System Owner (ISO) for defining cybersecurity requirements, design, and testing. The Business Project Manager is responsible for consistently communicating with the user community, building business consensus, and making decisions throughout the project life cycle.
CO	As the acquisition expert, ensures compliance with Federal Acquisition Regulations and applicable PBGC clauses. Develops and approves the IT Program Acquisition Strategy. Partners with EA to determine product selection strategies. Facilitates the team through the acquisition process and participates on IPgTs.
Technical Monitor (or Contract Monitor)	Contract Monitors may be assigned as designated representatives of the COR. The individuals will be chosen for their specific expertise for specific task areas and are a part of the PBGC team that will monitor contractor performance. The COR may assign certain responsibilities (but does not delegate contractual authority) to a Monitor so that the Monitor can provide the Contractor with technical direction on a specific task. Contract Monitors shall be appointed in writing following award of the contract. The appointment will further indicate specific duties to be performed.
Contractor Program Manager (PgM)	The PgM shall be responsible for serving as the coordinating single point of contact between the Contractor and Government. This individual shall be the receiving point for task orders issued against this contract. This individual shall also be responsible for contract technical and management direction, submission of contract reports, general support, and coordination to the COR and Government staff, as needed and authorized by the COR. The PgM (and task order Project Managers if different from the PgM) shall be fully authorized to direct and supervise day-to-day activities of Contractor and third-party Contractors needed to meet the contract and TO requirements. It is not required that the PgM's responsibilities be solely limited to the activities above and may be expanded, based on the Contractor's approach.

Appendix IV: Summary of Funds Put to Better Use

Funds Put to Better Use	Amount	Associated Recommendation
Finding 3 – Exercising the PIMS Modernization contracts’ LH options when they should not have and not adequately defining the T&M/LH option’s requirements.	\$1,442.00	9
Total monetary impact	\$1,442.00	

Appendix V: Acronyms

Acronym	Title
BISD	Business Innovation Service Department
BNA	Business Needs Analysis
CO(s)	Contracting Officer(s)
COR	Contracting Officer Representative(s)
ERISA	Employee Retirement Income Security Act
ETA	Enterprise Target Architecture
FAR	Federal Acquisition Regulations
FFP	Firm-Fixed-Price
IDIQ	Indefinite Delivery Indefinite Quantity
ISO	Information System Owner
LH	Labor-Hour
OIT	Office of Information Technology
OMA	Office of Management and Administration
OPEA	Office of Policy and External Affairs
PBGC	Pension Benefit Guaranty Corporation
PBGC FARS	PBGC FAR Supplemental
PgM	Contractor Program Manager
PIMS	Pension Insurance Modeling Systems
POP	Period of Performance
PRAD	Policy, Research and Analysis Department
SE-PIMS	Single-Employer Pension Insurance Modeling System
T-PIMS	Transformational-PIMS

Appendix VI: Staff Acknowledgement

Staff Acknowledgement

John Seger, Assistant Inspector General for Audits, Evaluations, and Inspections; Tiara Grotte, Auditor-In-Charge; Anita Paul, Auditor; and Jessica Kim, Auditor made key contributions to this report.

Appendix VII: Feedback

Please send your comments, suggestions, and feedback to OIGFeedback@pbgc.gov and include your name, contact information, and the report number. You may also mail comments to us:

Office of Inspector General
Pension Benefit Guaranty Corporation
445 12th Street SW
Washington, DC 20024-2101

If you want to discuss this report or your comments with a member of the Office of Inspector General staff, please contact our office at (202) 326-4030.