



February 10, 2026

MEMORANDUM FOR: MANGALA KUPPA
Acting Chief Information Officer

A handwritten signature in blue ink that reads "Laura B. Nicoletti".

FROM: LAURA B. NICOLOSI
Assistant Inspector General
for Audit

SUBJECT: DOL's Fiscal Year 2026 Information
Security Program Audit,
No. 23-P26-002-07-725

Please be advised the Office of Inspector General is initiating the annual evaluation of DOL's information security program and practices, as required by the Federal Information Security Modernization Act of 2014 (FISMA). We have contracted with KPMG LLP to conduct the audit and will monitor KPMG's work to ensure it meets professional standards and contractual requirements. We will coordinate with your staff to schedule an entrance conference to discuss the objective, scope, methodology, and timeframes.

Please notify appropriate officials of our plans to initiate work.

We appreciate your cooperation in this matter and look forward to a successful review.

cc: Dean Heyl
Assistant Secretary for Administration and Management

Muhammad Butt
Acting Chief Information Security Officer, OCIO