

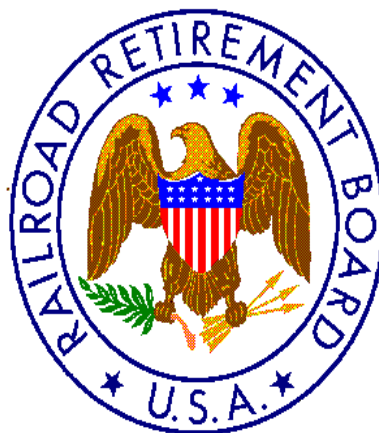
OFFICE OF INSPECTOR GENERAL

Audit Report

Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System

*This abstract summarizes the results of the subject audit.
The full report includes information protected from disclosure
and has been designated for limited distribution pursuant to
5 U.S.C. § 552*

Report No. 14-06
May 06, 2014



RAILROAD RETIREMENT BOARD

REPORT ABSTRACT
Audit of the General and Application Controls in the
Railroad Retirement Board's Financial Management Information System

The Office of Inspector General for the Railroad Retirement Board (RRB) conducted an audit of the general and application controls in the RRB's financial management information system. The objective of our audit was to assess the adequacy of the controls.

Findings

Our audit determined that control deficiencies exist for the general and application controls in the financial management information system at the RRB. Controls need to be strengthened for physical access, logical application access, system development, and for the system of record notices. Specifically, we determined that:

- Physical access control systems need updates.
- Physical access privileges need to be appropriate.
- Physical access tokens need to be safeguarded.
- Personnel exit procedures need to be consistently performed.
- Physical security training is needed.
- Physical security management documentation is needed.
- Supporting documentation is needed for logical access privileges granted.
- Logical access security table changes need monitoring.
- Certain types of systems development need monitoring.
- Supporting documentation is needed for emergency program changes.
- System of Records Notices need to be updated.

Recommendations

In total, we made 25 detailed recommendations to RRB management in order to strengthen the control deficiencies related to physical access, logical application access, system development, and system of record notices.

Management's Responses

Agency Management concurs with all recommendations.