

# Office of Inspector General

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## Railroad Retirement Board



**Open or Unimplemented Audit  
Recommendations and Cost  
Savings as of March 31, 2019**

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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The Office of Audit (OA) conducts financial, performance, and compliance audits and evaluations of Railroad Retirement Board (RRB) programs. These responsibilities include performing the statutorily required annual audit of the RRB's financial statements and the evaluation of the agency's information security program pursuant to the Federal Information Security Modernization Act of 2014. In addition, OA regularly conducts audits and evaluations of the RRB's Medicare and benefit payment programs. Through its audit activities, OA keeps Board Members and the Congress informed of current and potential problems and deficiencies in the RRB's operations.

As of March 31, 2019, the Office of Audit had 369 open recommendations for improvement, 66 of which RRB Management did not concur. The OIG believes all 369 recommendations should be implemented. Please refer to the following table for specific information about each open audit recommendation. The dates on which the recommendations were initially made are the Audit Report Date.

This includes 369 open recommendations plus 4 implemented recommendations still being collected less 9 open recommendations from management information reports (MIR) that do not meet the criteria for semiannual reporting purposes.

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<b>REPORT TITLE</b>	Management Information Report - Financial Interchange: Status of Prior Recommendations for Change
<b>REPORT DATE</b>	9/28/1999
<b>REPORT NUMBER</b>	99-16
<b>RECOMMENDATION NUMBER</b>	1
<b>MANAGEMENT DECISION</b>	Management concurred with this recommendation.
<b>TOTAL POTENTIAL COST SAVING</b>	\$48,000,000
<b>COST TYPE</b>	Funds Put to Better Use

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<b>REPORT TITLE</b>	Review of Information Security at the Railroad Retirement Board
<b>REPORT DATE</b>	2/5/2002
<b>REPORT NUMBER</b>	02-04
<b>RECOMMENDATION NUMBER</b>	24
<b>MANAGEMENT DECISION</b>	Management concurred with this recommendation.
<b>TOTAL POTENTIAL COST SAVING</b>	
<b>COST TYPE</b>	

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Evaluation of the RRB's Processing of Disability Earnings Cases

**REPORT DATE** 2/11/2005

**REPORT NUMBER** 05-03

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$1,800,000 (Aggregate total from recommendations 1 and 2.)

**COST TYPE** Funds Put to Better Use

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**REPORT TITLE** Evaluation of the RRB's Processing of Disability Earnings Cases

**REPORT DATE** 2/11/2005

**REPORT NUMBER** 05-03

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$1,800,000 (Aggregate total from recommendations 1 and 2.)

**COST TYPE** Funds Put to Better Use

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**REPORT TITLE** Review of Internal Control Over the Actuarial Projection Process

**REPORT DATE** 5/5/2005

**REPORT NUMBER** 05-04

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Review of the Termination and Suspension of Benefits Paid Under the Railroad Retirement Act

**REPORT DATE** 5/24/2006

**REPORT NUMBER** 06-06

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$200,000

**COST TYPE** Funds Put to Better Use

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of Federal Income Taxes Withheld From Railroad Retirement Annuities

**REPORT DATE** 7/30/2007

**REPORT NUMBER** 07-07

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2007 Evaluation of Information Security at the Railroad Retirement Board

**REPORT DATE** 9/27/2007

**REPORT NUMBER** 07-08

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2007 Evaluation of Information Security at the Railroad Retirement Board

**REPORT DATE** 9/27/2007

**REPORT NUMBER** 07-08

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Controls to Safeguard Sensitive Personally Identifiable Information

**REPORT DATE** 9/27/2007

**REPORT NUMBER** 07-09

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE                      Audit of Controls to Safeguard Sensitive Personally Identifiable Information

REPORT DATE                      9/27/2007

REPORT NUMBER                    07-09

RECOMMENDATION NUMBER        2

MANAGEMENT DECISION            Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE                      Audit of Controls to Safeguard Sensitive Personally Identifiable Information

REPORT DATE                      9/27/2007

REPORT NUMBER                    07-09

RECOMMENDATION NUMBER        10

MANAGEMENT DECISION            Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE                      Audit of Controls to Safeguard Sensitive Personally Identifiable Information

REPORT DATE                      9/27/2007

REPORT NUMBER                    07-09

RECOMMENDATION NUMBER        11

MANAGEMENT DECISION            Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE                      Evaluation of Information Security for the RRB's Financial Interchange Major Application - Abstract

REPORT DATE                      9/26/2008

REPORT NUMBER                    08-03

RECOMMENDATION NUMBER        1

MANAGEMENT DECISION            Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Evaluation of Information Security for the RRB's Financial Interchange Major Application - Abstract  
**REPORT DATE** 9/26/2008  
**REPORT NUMBER** 08-03  
**RECOMMENDATION NUMBER** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Evaluation of Information Security for the RRB's Financial Interchange Major Application - Abstract  
**REPORT DATE** 9/26/2008  
**REPORT NUMBER** 08-03  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Evaluation of Information Security for the RRB's Financial Interchange Major Application - Abstract  
**REPORT DATE** 9/26/2008  
**REPORT NUMBER** 08-03  
**RECOMMENDATION NUMBER** 6  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Evaluation of Information Security for the RRB's Financial Interchange Major Application - Abstract  
**REPORT DATE** 9/26/2008  
**REPORT NUMBER** 08-03  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Evaluation of Information Security for the RRB's Financial Interchange Major Application - Abstract  
**REPORT DATE** 9/26/2008  
**REPORT NUMBER** 08-03  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Evaluation of Information Security for the RRB's Financial Interchange Major Application - Abstract  
**REPORT DATE** 9/26/2008  
**REPORT NUMBER** 08-03  
**RECOMMENDATION NUMBER** 10  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2008 Evaluation of Information Security at the RRB  
**REPORT DATE** 9/30/2008  
**REPORT NUMBER** 08-05  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2008 Financial Statement Audit Letter to Management  
**REPORT DATE** 3/24/2009  
**REPORT NUMBER** 09-02  
**RECOMMENDATION NUMBER** 9  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2008 Financial Statement Audit Letter to Management

REPORT DATE 3/24/2009

REPORT NUMBER 09-02

RECOMMENDATION NUMBER 10

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2008 Financial Statement Audit Letter to Management

REPORT DATE 3/24/2009

REPORT NUMBER 09-02

RECOMMENDATION NUMBER 12

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING \$600,000

COST TYPE Funds Put to Better Use

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REPORT TITLE Fiscal Year 2008 Financial Statement Audit Letter to Management

REPORT DATE 3/24/2009

REPORT NUMBER 09-02

RECOMMENDATION NUMBER 13

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Audit of the Railroad Medicare Integrity Program at Palmetto Government Benefits Administrators

REPORT DATE 9/25/2009

REPORT NUMBER 09-04

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2009 Evaluation of Information Security at the RRB

**REPORT DATE** 11/12/2009

**REPORT NUMBER** 10-01

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Review of Statistical Methods Employed in the Financial Interchange Determination

**REPORT DATE** 5/4/2010

**REPORT NUMBER** 10-06

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Review of Statistical Methods Employed in the Financial Interchange Determination

**REPORT DATE** 5/4/2010

**REPORT NUMBER** 10-06

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Review of Statistical Methods Employed in the Financial Interchange Determination

**REPORT DATE** 5/4/2010

**REPORT NUMBER** 10-06

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Review of Statistical Methods Employed in the Financial Interchange Determination  
**REPORT DATE** 5/4/2010  
**REPORT NUMBER** 10-06  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Review of the Technical Approach and Methodology Used to Determine the Annual Financial Interchange Amount for the Year Ended September 30, 2008  
**REPORT DATE** 5/19/2010  
**REPORT NUMBER** 10-07  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Review of the Accuracy of the Financial Interchange as Executed for the Year Ended September 30, 2008  
**REPORT DATE** 5/25/2010  
**REPORT NUMBER** 10-10  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of Unilateral Disability Freeze Determinations  
**REPORT DATE** 8/12/2010  
**REPORT NUMBER** 10-11  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of Unilateral Disability Freeze Determinations

**REPORT DATE** 8/12/2010

**REPORT NUMBER** 10-11

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Account Benefits Ratio

**REPORT DATE** 9/29/2010

**REPORT NUMBER** 10-12

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Controls Over Railroad Medicare Contract Costs

**REPORT DATE** 4/20/2011

**REPORT NUMBER** 11-06

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$6,793,002

**COST TYPE** Questioned Costs

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**REPORT TITLE** Audit of Controls Over Railroad Medicare Contract Costs

**REPORT DATE** 4/20/2011

**REPORT NUMBER** 11-06

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$168,539

**COST TYPE** Questioned Costs

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of Controls Over Railroad Medicare Contract Costs

**REPORT DATE** 4/20/2011

**REPORT NUMBER** 11-06

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Controls Over Railroad Medicare Contract Costs

**REPORT DATE** 4/20/2011

**REPORT NUMBER** 11-06

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Railroad Retirement Act Benefit Overpayments and Internal Controls

**REPORT DATE** 6/29/2011

**REPORT NUMBER** 11-07

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Review of the Railroad Retirement Board's Security Patch Management Process – Abstract

**REPORT DATE** 7/7/2011

**REPORT NUMBER** 11-08

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Review of the Railroad Retirement Board's Security Patch Management Process – Abstract  
**REPORT DATE** 7/7/2011  
**REPORT NUMBER** 11-08  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Review of the Railroad Retirement Board's Security Patch Management Process – Abstract  
**REPORT DATE** 7/7/2011  
**REPORT NUMBER** 11-08  
**RECOMMENDATION NUMBER** 13  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Agency Enterprise General Information Support System Certification and Accreditation - Abstract  
**REPORT DATE** 9/28/2011  
**REPORT NUMBER** 11-10  
**RECOMMENDATION NUMBER** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2011 Evaluation of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 1/5/2012  
**REPORT NUMBER** 12-02  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2011 Evaluation of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 1/5/2012  
**REPORT NUMBER** 12-02  
**RECOMMENDATION NUMBER** 12  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2011 Financial Statement Audit Letter to Management  
**REPORT DATE** 1/31/2012  
**REPORT NUMBER** 12-04  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2011 Financial Statement Audit Letter to Management  
**REPORT DATE** 1/31/2012  
**REPORT NUMBER** 12-04  
**RECOMMENDATION NUMBER** 4  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2011 Financial Statement Audit Letter to Management  
**REPORT DATE** 1/31/2012  
**REPORT NUMBER** 12-04  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract

**REPORT DATE** 9/21/2012

**REPORT NUMBER** 12-08

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract

**REPORT DATE** 9/21/2012

**REPORT NUMBER** 12-08

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract

**REPORT DATE** 9/21/2012

**REPORT NUMBER** 12-08

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract

**REPORT DATE** 9/21/2012

**REPORT NUMBER** 12-08

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract  
**REPORT DATE** 9/21/2012  
**REPORT NUMBER** 12-08  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract  
**REPORT DATE** 9/21/2012  
**REPORT NUMBER** 12-08  
**RECOMMENDATION NUMBER** 6  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract  
**REPORT DATE** 9/21/2012  
**REPORT NUMBER** 12-08  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract  
**REPORT DATE** 9/21/2012  
**REPORT NUMBER** 12-08  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract

**REPORT DATE** 9/21/2012

**REPORT NUMBER** 12-08

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring - Abstract

**REPORT DATE** 9/21/2012

**REPORT NUMBER** 12-08

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants

**REPORT DATE** 1/15/2013

**REPORT NUMBER** 13-02

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants

**REPORT DATE** 1/15/2013

**REPORT NUMBER** 13-02

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)

**COST TYPE** Questioned Costs

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants

**REPORT DATE** 1/15/2013

**REPORT NUMBER** 13-02

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)

**COST TYPE** Questioned Costs

---

**REPORT TITLE** Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants

**REPORT DATE** 1/15/2013

**REPORT NUMBER** 13-02

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)

**COST TYPE** Questioned Costs

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**REPORT TITLE** Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 2/12/2013

**REPORT NUMBER** 13-04

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 2/12/2013

**REPORT NUMBER** 13-04

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 2/12/2013  
**REPORT NUMBER** 13-04  
**RECOMMENDATION NUMBER** 13  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 2/12/2013  
**REPORT NUMBER** 13-04  
**RECOMMENDATION NUMBER** 15  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 2/12/2013  
**REPORT NUMBER** 13-04  
**RECOMMENDATION NUMBER** 17  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 2/12/2013  
**REPORT NUMBER** 13-04  
**RECOMMENDATION NUMBER** 18  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Government Charge Card Abuse Prevention Act of 2012

**REPORT DATE** 9/19/2013

**REPORT NUMBER** 13-10

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Government Charge Card Abuse Prevention Act of 2012

**REPORT DATE** 9/19/2013

**REPORT NUMBER** 13-10

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board's Privacy Program

**REPORT DATE** 9/19/2013

**REPORT NUMBER** 13-11

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Audit of the Railroad Retirement Board's Privacy Program

**REPORT DATE** 9/20/2013

**REPORT NUMBER** 13-11

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the Railroad Retirement Board's Privacy Program

**REPORT DATE** 9/20/2013

**REPORT NUMBER** 13-11

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board's Privacy Program

**REPORT DATE** 9/20/2013

**REPORT NUMBER** 13-11

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2013 Financial Statement Audit Letter to Management

**REPORT DATE** 2/20/2014

**REPORT NUMBER** 14-02

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2013 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 3/4/2014

**REPORT NUMBER** 14-03

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2013 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 3/4/2014  
**REPORT NUMBER** 14-03  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2013 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 3/4/2014  
**REPORT NUMBER** 14-03  
**RECOMMENDATION NUMBER** 6  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Audit of Railroad Retirement Act Dual Spouse Annuity Adjustments  
**REPORT DATE** 3/20/2014  
**REPORT NUMBER** 14-04  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING** \$866,000  
**COST TYPE** Funds Put to Better Use

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 9  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 10  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 11  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 15  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 16  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract  
**REPORT DATE** 5/6/2014  
**REPORT NUMBER** 14-06  
**RECOMMENDATION NUMBER** 17  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 21

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System-Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 22

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Business Process Controls in the Financial Management Integrated System

**REPORT DATE** 8/1/2014

**REPORT NUMBER** 14-10

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$17,300,000

**COST TYPE** Questioned Costs

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**REPORT TITLE** Audit of the Business Process Controls in the Financial Management Integrated System

**REPORT DATE** 8/1/2014

**REPORT NUMBER** 14-10

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the Data Management Application Controls and Selected General Controls in the Financial Management Integrated System  
**REPORT DATE** 9/30/2014  
**REPORT NUMBER** 14-12  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the Data Management Application Controls and Selected General Controls in the Financial Management Integrated System  
**REPORT DATE** 9/30/2014  
**REPORT NUMBER** 14-12  
**RECOMMENDATION NUMBER** 6  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the Data Management Application Controls and Selected General Controls in the Financial Management Integrated System  
**REPORT DATE** 9/30/2014  
**REPORT NUMBER** 14-12  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements  
**REPORT DATE** 1/29/2015  
**REPORT NUMBER** 15-03  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements

**REPORT DATE** 1/29/2015

**REPORT NUMBER** 15-03

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 3/16/2015

**REPORT NUMBER** 15-04

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 3/16/2015

**REPORT NUMBER** 15-04

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 3/16/2015

**REPORT NUMBER** 15-04

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 3/16/2015  
**REPORT NUMBER** 15-04  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 3/16/2015  
**REPORT NUMBER** 15-04  
**RECOMMENDATION NUMBER** 9  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2014 Financial Statement Audit Letter to Management  
**REPORT DATE** 3/31/2015  
**REPORT NUMBER** 15-05  
**RECOMMENDATION NUMBER** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2014 Financial Statement Audit Letter to Management  
**REPORT DATE** 3/31/2015  
**REPORT NUMBER** 15-05  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report

**REPORT DATE** 5/15/2015

**REPORT NUMBER** 15-06

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report

**REPORT DATE** 5/15/2015

**REPORT NUMBER** 15-06

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report

**REPORT DATE** 5/15/2015

**REPORT NUMBER** 15-06

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report

**REPORT DATE** 5/15/2015

**REPORT NUMBER** 15-06

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management agreed with the recommendations' substance, but did not concur with the organization in which it was directed. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$8,600,000

**COST TYPE** Questioned Costs

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report

**REPORT DATE** 5/15/2015

**REPORT NUMBER** 15-06

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks

**REPORT DATE** 6/4/2015

**REPORT NUMBER** 15-07

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks

**REPORT DATE** 6/4/2015

**REPORT NUMBER** 15-07

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks

**REPORT DATE** 6/4/2015

**REPORT NUMBER** 15-07

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$14,000.000

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks

**REPORT DATE** 6/4/2015

**REPORT NUMBER** 15-07

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

**REPORT DATE** 8/14/2015

**REPORT NUMBER** 15-08

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE                      Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

REPORT DATE                        8/14/2015

REPORT NUMBER                    15-08

RECOMMENDATION NUMBER        3

MANAGEMENT DECISION            Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE                      Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

REPORT DATE                        8/14/2015

REPORT NUMBER                    15-08

RECOMMENDATION NUMBER        4

MANAGEMENT DECISION            Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE                      Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

REPORT DATE                        8/14/2015

REPORT NUMBER                    15-08

RECOMMENDATION NUMBER        6

MANAGEMENT DECISION            Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE                      Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

REPORT DATE                        8/14/2015

REPORT NUMBER                    15-08

RECOMMENDATION NUMBER        9

MANAGEMENT DECISION            Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

**REPORT DATE** 8/14/2015

**REPORT NUMBER** 15-08

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

**REPORT DATE** 8/14/2015

**REPORT NUMBER** 15-08

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

**REPORT DATE** 8/14/2015

**REPORT NUMBER** 15-08

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

**REPORT DATE** 8/14/2015

**REPORT NUMBER** 15-08

**RECOMMENDATION NUMBER** 16

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Select Financial Management Integrated System Business Process Controls  
Need Improvement

REPORT DATE 11/30/2015

REPORT NUMBER 16-02

RECOMMENDATION NUMBER 8

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Select Financial Management Integrated System Business Process Controls  
Need Improvement

REPORT DATE 11/30/2015

REPORT NUMBER 16-02

RECOMMENDATION NUMBER 9

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Select Financial Management Integrated System Business Process Controls  
Need Improvement

REPORT DATE 11/30/2015

REPORT NUMBER 16-02

RECOMMENDATION NUMBER 10

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

---

REPORT TITLE Select Financial Management Integrated System Business Process Controls  
Need Improvement

REPORT DATE 11/30/2015

REPORT NUMBER 16-02

RECOMMENDATION NUMBER 11

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2015 Financial Statement Audit Letter to Management

**REPORT DATE** 2/2/2016

**REPORT NUMBER** 16-04

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 8

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 13

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 14

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 15

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 16

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 17

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 18

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 4/26/2016

**REPORT NUMBER** 16-06

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 4  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 6  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 9  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 10  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 11  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 14  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 15  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 16  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 18  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 20  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 4/26/2016  
**REPORT NUMBER** 16-06  
**RECOMMENDATION NUMBER** 23  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2015 Performance and Accountability Report  
**REPORT DATE** 5/13/2016  
**REPORT NUMBER** 16-07  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2015 Performance and Accountability Report

**REPORT DATE** 5/13/2016

**REPORT NUMBER** 16-07

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2015 Performance and Accountability Report

**REPORT DATE** 5/13/2016

**REPORT NUMBER** 16-07

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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<b>REPORT TITLE</b>	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements
<b>REPORT DATE</b>	8/22/2016
<b>REPORT NUMBER</b>	16-10
<b>RECOMMENDATION NUMBER</b>	8
<b>MANAGEMENT DECISION</b>	Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.
<b>TOTAL POTENTIAL COST SAVING</b>	\$30,400,000
<b>COST TYPE</b>	Questioned Costs

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<b>REPORT TITLE</b>	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements
<b>REPORT DATE</b>	8/22/2016
<b>REPORT NUMBER</b>	16-10
<b>RECOMMENDATION NUMBER</b>	9
<b>MANAGEMENT DECISION</b>	Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.
<b>TOTAL POTENTIAL COST SAVING</b>	
<b>COST TYPE</b>	

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<b>REPORT TITLE</b>	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements
<b>REPORT DATE</b>	8/22/2016
<b>REPORT NUMBER</b>	16-10
<b>RECOMMENDATION NUMBER</b>	10
<b>MANAGEMENT DECISION</b>	Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.
<b>TOTAL POTENTIAL COST SAVING</b>	
<b>COST TYPE</b>	

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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<b>REPORT TITLE</b>	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements
<b>REPORT DATE</b>	8/22/2016
<b>REPORT NUMBER</b>	16-10
<b>RECOMMENDATION NUMBER</b>	11
<b>MANAGEMENT DECISION</b>	Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.
<b>TOTAL POTENTIAL COST SAVING</b>	\$33,800,000
<b>COST TYPE</b>	Questioned Costs

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<b>REPORT TITLE</b>	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements
<b>REPORT DATE</b>	8/22/2016
<b>REPORT NUMBER</b>	16-10
<b>RECOMMENDATION NUMBER</b>	12
<b>MANAGEMENT DECISION</b>	Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.
<b>TOTAL POTENTIAL COST SAVING</b>	
<b>COST TYPE</b>	

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<b>REPORT TITLE</b>	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements
<b>REPORT DATE</b>	8/22/2016
<b>REPORT NUMBER</b>	16-10
<b>RECOMMENDATION NUMBER</b>	13
<b>MANAGEMENT DECISION</b>	Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.
<b>TOTAL POTENTIAL COST SAVING</b>	
<b>COST TYPE</b>	

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 14

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 15

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 16

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements  
**REPORT DATE** 8/22/2016  
**REPORT NUMBER** 16-10  
**RECOMMENDATION NUMBER** 17  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements  
**REPORT DATE** 8/22/2016  
**REPORT NUMBER** 16-10  
**RECOMMENDATION NUMBER** 18  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements  
**REPORT DATE** 8/22/2016  
**REPORT NUMBER** 16-10  
**RECOMMENDATION NUMBER** 19  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements  
**REPORT DATE** 8/22/2016  
**REPORT NUMBER** 16-10  
**RECOMMENDATION NUMBER** 20  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 23

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 24

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$19,500

**COST TYPE** Funds Put to Better Use

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**REPORT TITLE** Digital Accountability and Transparency Act of 2014 Readiness Assessment for the Railroad Retirement Board

**REPORT DATE** 10/4/2016

**REPORT NUMBER** DATA Act

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Digital Accountability and Transparency Act of 2014 Readiness Assessment for the Railroad Retirement Board

**REPORT DATE** 10/4/2016

**REPORT NUMBER** DATA Act

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Digital Accountability and Transparency Act of 2014 Readiness Assessment for the Railroad Retirement Board

**REPORT DATE** 10/4/2016

**REPORT NUMBER** DATA Act

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Digital Accountability and Transparency Act of 2014 Readiness Assessment for the Railroad Retirement Board

**REPORT DATE** 10/4/2016

**REPORT NUMBER** DATA Act

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Financial Statement Audit Letter to Management

**REPORT DATE** 2/16/2017

**REPORT NUMBER** 17-03

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Financial Statement Audit Letter to Management

**REPORT DATE** 2/16/2017

**REPORT NUMBER** 17-03

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2016 Financial Statement Audit Letter to Management

REPORT DATE 2/16/2017

REPORT NUMBER 17-03

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2016 Financial Statement Audit Letter to Management

REPORT DATE 2/16/2017

REPORT NUMBER 17-03

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation

REPORT DATE 4/11/2017

REPORT NUMBER 17-04

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation

REPORT DATE 4/11/2017

REPORT NUMBER 17-04

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

REPORT TITLE Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
REPORT DATE 4/11/2017  
REPORT NUMBER 17-04  
RECOMMENDATION NUMBER 3  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
REPORT DATE 4/11/2017  
REPORT NUMBER 17-04  
RECOMMENDATION NUMBER 4  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
REPORT DATE 4/11/2017  
REPORT NUMBER 17-04  
RECOMMENDATION NUMBER 5  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
REPORT DATE 4/11/2017  
REPORT NUMBER 17-04  
RECOMMENDATION NUMBER 6  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 9  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 10  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 11  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 12  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 13  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING** \$51,589  
**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 14  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 15  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 16  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation  
**REPORT DATE** 4/11/2017  
**REPORT NUMBER** 17-04  
**RECOMMENDATION NUMBER** 17  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING** \$2,173  
**COST TYPE** Questioned Costs

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation

**REPORT DATE** 4/11/2017

**REPORT NUMBER** 17-04

**RECOMMENDATION NUMBER** 18

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation

**REPORT DATE** 4/11/2017

**REPORT NUMBER** 17-04

**RECOMMENDATION NUMBER** 19

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016 Performance and Accountability Report

**REPORT DATE** 5/12/2017

**REPORT NUMBER** 17-05

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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<b>REPORT TITLE</b>	Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016 Performance and Accountability Report
<b>REPORT DATE</b>	5/12/2017
<b>REPORT NUMBER</b>	17-05
<b>RECOMMENDATION NUMBER</b>	2
<b>MANAGEMENT DECISION</b>	Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.
<b>TOTAL POTENTIAL COST SAVING</b>	\$19,000,000
<b>COST TYPE</b>	Questioned Costs

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<b>REPORT TITLE</b>	Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board
<b>REPORT DATE</b>	6/16/2017
<b>REPORT NUMBER</b>	17-06
<b>RECOMMENDATION NUMBER</b>	1
<b>MANAGEMENT DECISION</b>	Management concurred with this recommendation.
<b>TOTAL POTENTIAL COST SAVING</b>	
<b>COST TYPE</b>	

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<b>REPORT TITLE</b>	Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board
<b>REPORT DATE</b>	6/16/2017
<b>REPORT NUMBER</b>	17-06
<b>RECOMMENDATION NUMBER</b>	2
<b>MANAGEMENT DECISION</b>	Management concurred with this recommendation.
<b>TOTAL POTENTIAL COST SAVING</b>	
<b>COST TYPE</b>	

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<b>REPORT TITLE</b>	Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board
<b>REPORT DATE</b>	6/16/2017
<b>REPORT NUMBER</b>	17-06
<b>RECOMMENDATION NUMBER</b>	3
<b>MANAGEMENT DECISION</b>	Management concurred with this recommendation.
<b>TOTAL POTENTIAL COST SAVING</b>	
<b>COST TYPE</b>	

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 4  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 5  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 6  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 7  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 8  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 9  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 10  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 11  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 12  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 13  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 14  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 15  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/16/2017  
**REPORT NUMBER** 17-06  
**RECOMMENDATION NUMBER** 16  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/16/2017  
**REPORT NUMBER** 17-06  
**RECOMMENDATION NUMBER** 17  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/16/2017  
**REPORT NUMBER** 17-06  
**RECOMMENDATION NUMBER** 22  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/16/2017  
**REPORT NUMBER** 17-06  
**RECOMMENDATION NUMBER** 23  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board

**REPORT DATE** 6/16/2017

**REPORT NUMBER** 17-06

**RECOMMENDATION NUMBER** 24

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board

**REPORT DATE** 6/16/2017

**REPORT NUMBER** 17-06

**RECOMMENDATION NUMBER** 25

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board

**REPORT DATE** 6/16/2017

**REPORT NUMBER** 17-06

**RECOMMENDATION NUMBER** 26

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board

**REPORT DATE** 6/16/2017

**REPORT NUMBER** 17-06

**RECOMMENDATION NUMBER** 27

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/16/2017  
**REPORT NUMBER** 17-06  
**RECOMMENDATION NUMBER** 28  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/16/2017  
**REPORT NUMBER** 17-06  
**RECOMMENDATION NUMBER** 29  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/16/2017  
**REPORT NUMBER** 17-06  
**RECOMMENDATION NUMBER** 30  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/16/2017  
**REPORT NUMBER** 17-06  
**RECOMMENDATION NUMBER** 31  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 32  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 33  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 34  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/16/2017  
REPORT NUMBER 17-06  
RECOMMENDATION NUMBER 35  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Priority Audit Memorandum - Contractor Training Not Assigned

REPORT DATE 7/31/2017

REPORT NUMBER PAM 17-01

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 8

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 9

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 10

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 15

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 17

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 18

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 19

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
REPORT DATE 9/28/2017  
REPORT NUMBER 17-08  
RECOMMENDATION NUMBER 1  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
REPORT DATE 9/28/2017  
REPORT NUMBER 17-08  
RECOMMENDATION NUMBER 2  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
REPORT DATE 9/28/2017  
REPORT NUMBER 17-08  
RECOMMENDATION NUMBER 3  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
REPORT DATE 9/28/2017  
REPORT NUMBER 17-08  
RECOMMENDATION NUMBER 4  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
**REPORT DATE** 9/28/2017  
**REPORT NUMBER** 17-08  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
**REPORT DATE** 9/28/2017  
**REPORT NUMBER** 17-08  
**RECOMMENDATION NUMBER** 6  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
**REPORT DATE** 9/28/2017  
**REPORT NUMBER** 17-08  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
**REPORT DATE** 9/28/2017  
**REPORT NUMBER** 17-08  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
REPORT DATE 9/28/2017  
REPORT NUMBER 17-08  
RECOMMENDATION NUMBER 9  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
REPORT DATE 9/28/2017  
REPORT NUMBER 17-08  
RECOMMENDATION NUMBER 10  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
REPORT DATE 9/28/2017  
REPORT NUMBER 17-08  
RECOMMENDATION NUMBER 11  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
REPORT DATE 9/28/2017  
REPORT NUMBER 17-08  
RECOMMENDATION NUMBER 12  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives  
**REPORT DATE** 9/28/2017  
**REPORT NUMBER** 17-08  
**RECOMMENDATION NUMBER** 13  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate  
**REPORT DATE** 11/8/2017  
**REPORT NUMBER** 18-01  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate  
**REPORT DATE** 11/8/2017  
**REPORT NUMBER** 18-01  
**RECOMMENDATION NUMBER** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate  
**REPORT DATE** 11/8/2017  
**REPORT NUMBER** 18-01  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Railroad Retirement Board's Initial DATA Act Submission, While Timely,  
Was Not Complete or Accurate

REPORT DATE 11/8/2017

REPORT NUMBER 18-01

RECOMMENDATION NUMBER 4

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board's Initial DATA Act Submission, While Timely,  
Was Not Complete or Accurate

REPORT DATE 11/8/2017

REPORT NUMBER 18-01

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board's Initial DATA Act Submission, While Timely,  
Was Not Complete or Accurate

REPORT DATE 11/8/2017

REPORT NUMBER 18-01

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board's Initial DATA Act Submission, While Timely,  
Was Not Complete or Accurate

REPORT DATE 11/8/2017

REPORT NUMBER 18-01

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2017 Financial Statement Audit Letter to Management

**REPORT DATE** 2/8/2018

**REPORT NUMBER** 18-04

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$28,600,000

**COST TYPE** Questioned Costs

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**REPORT TITLE** Fiscal Year 2017 Financial Statement Audit Letter to Management

**REPORT DATE** 2/8/2018

**REPORT NUMBER** 18-04

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$329,700,000

**COST TYPE** Questioned Costs

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**REPORT TITLE** Fiscal Year 2017 Financial Statement Audit Letter to Management

**REPORT DATE** 2/8/2018

**REPORT NUMBER** 18-04

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$19,100,000

**COST TYPE** Questioned Costs

---

**REPORT TITLE** Fiscal Year 2017 Financial Statement Audit Letter to Management

**REPORT DATE** 2/8/2018

**REPORT NUMBER** 18-04

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2017 Performance and Accountability Report

**REPORT DATE** 5/9/2018

**REPORT NUMBER** 18-05

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$895

**COST TYPE** Questioned costs

---

**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2017 Performance and Accountability Report

**REPORT DATE** 5/9/2018

**REPORT NUMBER** 18-05

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$5,500,000

**COST TYPE** Questioned cost

---

**REPORT TITLE** Audit of the Railroad Retirement Board's Compliance with Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2017 Performance and Accountability Report

**REPORT DATE** 5/9/2018

**REPORT NUMBER** 18-05

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board

**REPORT DATE** 6/5/2018

**REPORT NUMBER** 18-06

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/5/2018  
**REPORT NUMBER** 18-06  
**RECOMMENDATION NUMBER** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/5/2018  
**REPORT NUMBER** 18-06  
**RECOMMENDATION NUMBER** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/5/2018  
**REPORT NUMBER** 18-06  
**RECOMMENDATION NUMBER** 4  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
**REPORT DATE** 6/5/2018  
**REPORT NUMBER** 18-06  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 6  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 7  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 8  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 9  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 10  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 11  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 12  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 13  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 14  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 15  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 16  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 17  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 18  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

---

REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 19  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 20  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 21  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 1  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 2  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

---

REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 3  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

---

REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 5  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 6  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 7  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 8  
MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

---

REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 10  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 8

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 13

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 14

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 15

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 16

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 17

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 18

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 19

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 20

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 21

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 22

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 23

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 24

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 25

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 26

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 27

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 28

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 29

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 30

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 31

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-05

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-05

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-05

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-05

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2018 Financial Statement Audit Letter to Management

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-06

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>

## Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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**REPORT TITLE** Fiscal Year 2018 Financial Statement Audit Letter to Management

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-06

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2018 Financial Statement Audit Letter to Management

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-06

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2018 Financial Statement Audit Letter to Management

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-06

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2018 Financial Statement Audit Letter to Management

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-06

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>



Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2019

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REPORT TITLE Fiscal Year 2018 Financial Statement Audit Letter to Management

REPORT DATE 2/20/2019

REPORT NUMBER 19-06

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2018 Financial Statement Audit Letter to Management

REPORT DATE 2/20/2019

REPORT NUMBER 19-06

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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In addition to the reports identified on the previous pages with hyperlinks to our audit library, OA has released the following reports and/or memoranda that are restricted.

'Audit of Controls to Safeguard Sensitive Personally Identifiable Information' (Report No. 07-09). The purpose of this audit was to assess the effectiveness of the agency's policies, procedures, and practices to adequately safeguard sensitive Personally Identifiable Information (PII). This report was restricted from public distribution because of its sensitive nature. Specifically, we noted that the RRB needs to establish a more comprehensive security program to fully ensure the physical security of sensitive PII at all RRB offices including sanitization and disposal of documents and equipment containing PII, security of sensitive PII when in transit, and accountability of equipment which may contain PII.

'Priority Audit Memorandum - Contractor Training Not Assigned' (PAM 17-01). The purpose of this memorandum was to ensure timely completion of security awareness and safeguarding controlled unclassified information training by RRB contractors. This memorandum was restricted from public distribution because of its sensitive nature.

With regard to Total Potential Cost Savings, the Inspector General Act of 1978 defines 'Funds Put to Better Use' as those associated with a recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation. The OIG considers 'Funds Put to Better Use' to be the known dollar value of errors detected in our audit tests. The Inspector General Act of 1978 defines 'Questioned Costs' as those that result from an alleged violation governing the expenditure of funds, a cost that is not supported by adequate documentation, or expenditure for a purpose that is unnecessary or unreasonable. The OIG considers sample projections based on an estimated number of error cases to be 'Questioned Costs.' An audit report can have both 'Questioned Costs' and 'Funds Put to Better Use.'