



U.S. RAILROAD RETIREMENT BOARD

**OFFICE OF INSPECTOR GENERAL**

# Railroad Retirement Board's Telework Program Needs Improvement

Report No. 20-05

April 24, 2020



## What We Found

The Railroad Retirement Board (RRB) developed a telework policy, implemented a telework program, and designated a telework managing officer (TMO), but did not have a fully effective internal control system over its program. Specifically, we identified that RRB policy did not contain appropriate TMO information, the RRB's privacy administrative circulars that supported its telework program were outdated, RRB controls were not fully effective for ensuring that telework training and written agreements were completed, and RRB has not monitored or evaluated its telework program in accordance with applicable guidance. Further, we determined the RRB submitted inaccurate and unsupported data to the Office of Personnel Management for fiscal years 2017 and 2018. This occurred because the RRB's telework program was highly decentralized and someone other than the TMO provided program oversight. This decentralized approach, including the lack of a tone at the top and middle, was the primary cause for most of our findings outlined in the report. During fiscal years 2017 and 2018, the RRB did not have a full Board in place to ensure compliance with the applicable telework laws, regulations, and policy.

## What We Recommend

To address the exceptions identified in this audit, we made eight recommendations for improving the RRB's telework program, policies, procedures, and internal controls.

Of the eight recommendations, RRB management concurred with three, partially concurred with one, and did not concur with four. For the recommendations with which it concurred, Office of Administration and Bureau of Information Services provided target completion dates in management comments as provided in the appendix.

## What We Did

RRB's telework program had never been reviewed subsequent to the enactment of the Telework Enhancement Act of 2010. By fiscal year 2018, the RRB offered telework arrangements to almost all of its employees.

The objective of this audit was to determine if the RRB's telework program had controls in place to ensure the protection of privacy data and agency information used while teleworking and compliance with telework laws and regulations.

In order to complete this work, we reviewed relevant laws, regulations, RRB policies and procedures, interviewed appropriate RRB management and staff, and reviewed available telework reports. Additionally, we anonymously surveyed RRB managers and employees to determine their understanding of telework policies and practices.

The scope of this audit included an evaluation of the RRB's internal controls over its telework program during fiscal years 2017 and 2018.

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## INTRODUCTION

This report presents the results of the Office of Inspector General's (OIG) audit of the Railroad Retirement Board's (RRB) telework program, policies, and data.<sup>1</sup> We conducted the audit as part of our annual work plan and because the program had never been reviewed subsequent to the enactment of the Telework Enhancement Act of 2010.<sup>2</sup> In August 2003, the RRB began their telework program and by fiscal year 2018, the RRB offered telework arrangements to almost all of its employees. According to telework guidance, telework programs have the potential to attract and retain employees, reduce office space, reduce commutes, increase productivity, improve work/life balance, reduce employee absences, and support a continuity of operations. Executed telework arrangements can also help put injured, recuperating, and physically limited employees back to work and take them off sick leave.

### Objective, Scope, and Methodology

The audit objective was to determine if the RRB's telework program had controls in place to ensure

- the protection of privacy data and agency information used while teleworking; and
- compliance with telework laws and regulations.

Our scope included an evaluation of the RRB's internal controls over its telework program during fiscal years 2017 and 2018. Specifically, we identified and reviewed relevant laws, regulations, RRB policies, RRB procedures, and external and internal guidance related to telework. We interviewed appropriate RRB management and staff to gain a better understanding of the RRB's telework program, including processes and procedures for responding to the Office of Personnel Management's (OPM) annual data call.<sup>3</sup> We obtained and reviewed available telework reports. Finally, we developed an OIG survey and anonymously surveyed RRB managers and employees to determine their understanding of telework policies and practices while teleworking. We evaluated the results to identify issues for a future potential audit and determine if any immediate issues required review, such as a teleworker accessing the RRB network without using the virtual private network. The survey results were not used to identify findings or issue recommendations in this audit. However, we provided the

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<sup>1</sup> The official definition of "telework" can be found in the Telework Enhancement Act of 2010: "[t]he term 'telework' or 'teleworking' refers to a work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite other than the location from which the employee would otherwise work."

<sup>2</sup> Pub. L. 111-292, 124 Stat. 3165 (Dec. 9, 2010), codified primarily at chapter 65 of title 5 of the United States Code.

<sup>3</sup> The Telework Act requires the Office of Personnel Management (OPM) to submit an annual report addressing the telework programs of each executive agency. In response to the original congressional mandate, OPM began to survey federal agencies about telework in 2000. By means of the annual call for telework data, OPM collaborated with federal agencies to collect information about individual agency telework programs, including participation rates.

results in Appendix V for management and other users of this report for informational purposes.

Our review of internal controls was limited to those necessary to address the objective and scope of the audit. Specifically, we used the Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government* (known as the Green Book) to conduct our evaluation of the telework program in regard to the RRB's task to operate efficiently and effectively, report reliable information about its operations, and comply with applicable laws and regulations.<sup>4</sup> Refer to Appendix III for more information on the Green Book, including further descriptions of each component and examples of the underlying principles as they relate to this audit.

We assessed the data reliability of the telework training completions report from RRB University, the RRB's learning management system, by (1) performing electronic testing of required data elements, (2) reviewing existing information about the data, and (3) interviewing agency officials knowledgeable about RRB University. We determined the data from RRB University was sufficiently reliable for the purposes of this report.

Additionally, we evaluated if the RRB's reported telework data was complete and accurate by (1) reviewing the 2017 and 2018 data calls the RRB submitted to OPM, (2) comparing reported data to the supporting documentation and data from the RRB's time and attendance systems, and (3) corroborating reported data with testimonial evidence. We determined the reported telework data was not complete or accurate. We discuss this in the section of this report titled *Data Collected and Reported to Office of Personnel Management Needed to be Supported*.

We conducted this performance audit in accordance with generally accepted government auditing standards.<sup>5</sup> Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted our fieldwork at RRB headquarters in Chicago, Illinois, from January 2019 through January 2020. Audit fieldwork was limited during certain times due to resource requirements and mandated audits.

## Background

The RRB is an independent agency in the executive branch of the Federal Government. The agency administers comprehensive retirement/survivor and unemployment/sickness insurance benefit programs for railroad workers and their families under the Railroad Retirement Act of 1974, as amended, and the Railroad Unemployment Insurance Act.<sup>6</sup> These programs provide

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<sup>4</sup> Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: September 2014).

<sup>5</sup> GAO, *Government Auditing Standards – 2011 Revision*, GAO-12-331G (Washington, D.C.: December 2011).

<sup>6</sup> 45 U.S.C Chapter 9 and 45 U.S.C. Chapter 11, respectively.

income protection during old age and in the event of disability, death, temporary unemployment, or sickness.

A three member Board appointed by the President of the United States, with the advice and consent of the Senate, leads the RRB and is the head of the agency. The President appoints one member upon the recommendation of railroad employers, another upon the recommendation of railroad labor organizations and the third, who is the Chairman, to represent the public interest. The Board Members' terms of office are 5 years and expire in different years.

Telework is a work arrangement that allows an employee to perform work, during regular paid hours, at an approved alternative worksite (e.g., home, telework center). Congressional interest in expanding the use of telework in the executive branch began with the passage of the Transportation and Related Agencies Appropriations Act of 2001.<sup>7</sup> To expand on previous telework legislation, the Telework Enhancement Act of 2010 (the Act) was passed on December 9, 2010.<sup>8</sup> The purpose of the Act was “[t]o require the head of each executive agency to establish and implement a policy under which employees shall be authorized to telework, and for other purposes.” Additionally, the Act

- directed each agency to designate a telework managing officer (TMO);
- required that employees and managers complete interactive training;
- required signed written telework agreements;
- required agencies to incorporate telework into their continuity of operations plans; and
- required OPM to maintain [Telework.gov](http://Telework.gov) to provide easy access to information about telework in the Federal Government.<sup>9</sup>

Since the RRB began its telework program in 2003, the Act was signed into law and OPM's *Guide to Telework in the Federal Government* (the OPM Telework Guide) was issued in April 2011.<sup>10</sup> The OPM Telework Guide outlined practical information to assist federal agencies, managers, supervisors, TMOs, other staff responsible for implementing telework, and employees.

In support of the RRB's telework program, the RRB's Office of Administration's (OA) Bureau of Human Resources (HR) developed the RRB's *Work-At-Home Program* (WAH) policy, which was last revised in August 2016.<sup>11</sup> The WAH policy incorporated references to Administrative Circulars Information Resources Management (IRM)-2 *Management of Information Privacy for Individuals*, IRM-15 *Safeguarding Protected Information and Breach Notification Protocol*, and

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<sup>7</sup> Pub. L. 106-346 (2001).

<sup>8</sup> Pub. L. 111-292 (2010).

<sup>9</sup> Pub. L. 111-292 (2010).

<sup>10</sup> Office of Personnel Management (OPM), *Guide to Telework in the Federal Government* (Washington, D.C.: April 2011).

<sup>11</sup> Railroad Retirement Board (RRB), *Work-At-Home Program* (Chicago, IL: August 2016).

IRM-16 *Telecommuting and Mobile Computing Security*.<sup>12</sup> We also determined that in 2015 the Bureau of Fiscal Operations developed a hoteling policy for eligible employees as an additional option under the WAH policy.<sup>13</sup>

At the time of our audit, the RRB offered telework to all eligible employees. In fiscal year 2018, the RRB self-reported that they offered telework to 572 eligible employees and approximately 91 percent of those eligible choose to participate. In fiscal year 2018, the RRB employed approximately 820 individuals. For a discussion of the concerns we had with the accuracy and completeness of this data, please refer to the section in this report titled *Data Collected and Reported to Office of Personnel Management Needed to be Supported*.

Appendix IV provides the roles and responsibilities of OPM, National Institute of Standards and Technology (NIST), head of each executive agency, the TMO, and HR as related to telework.

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<sup>12</sup> RRB Administration Circular Information Resources Management (IRM)-2, *Management of Information Privacy for Individuals* (Chicago, IL: September 3, 2008). RRB Administrative Circular IRM-15, *Safeguarding Protected Information and Breach Notification Protocol* (Chicago, IL: March 28, 2016). RRB Administrative Circular IRM-16, *Telecommuting and Mobile Computing Security* (Chicago, IL: May 27, 2009).

<sup>13</sup> Bureau of Fiscal Operations, *Work At Home* (Chicago, IL: May 14, 2015).

## RESULTS OF AUDIT

Our audit determined that the RRB developed a telework policy, implemented a telework program, and designated a TMO as required by law.<sup>14</sup> However, the RRB did not have a fully effective internal control system over its telework program to ensure the protection of privacy data and agency information used while teleworking or compliance with telework laws and regulations. The RRB did not follow some of its own telework procedures and needs to improve its control environment, control activities, and telework monitoring. Specifically, we identified that RRB policy did not contain appropriate TMO information, the RRB's privacy administrative circulars that support its telework program were outdated, RRB controls were not fully effective for ensuring that telework training and written agreements were completed as required, and RRB has not monitored or evaluated its telework program in accordance with applicable guidance.

Further, we reviewed the RRB's annual data submission to OPM and attempted to verify the accuracy of the data submitted for fiscal years 2017 and 2018. Of the data we could review, we determined that the RRB submitted inaccurate and unsupported data to OPM. The remaining data was unavailable for our review.

During fiscal years 2017 and 2018, the RRB's telework program was highly decentralized and program oversight was provided by someone other than the TMO. Since the passage of the Act, the single accountable person for an agency's telework program is the TMO.<sup>15</sup> The TMO is directly accountable for the success of the agency's telework program. This decentralized approach, including the lack of a tone at the top and middle, was the primary cause for most of our findings outlined in the report. During fiscal years 2017 and 2018, the RRB did not have a full Board in place to ensure compliance with the applicable telework laws, regulations, and policy.

We made eight recommendations to address these internal control weaknesses. The full text of management's response to these recommendations has been included in Appendix I and II.

### **Some of the RRB's Internal Controls over its Telework Program Needed Improvement**

Even though the RRB developed a telework policy, implemented a telework program, and designated a TMO, the RRB's control environment, control activities, and telework monitoring needed improvement. The RRB did not define the TMO's roles and responsibilities, identify a TMO in its policy, or update its administrative circulars for privacy and telecommuting security. The RRB did not always ensure that employees completed telework training before entering into a written telework agreement or ensure that employees completed written telework agreements before participating. In addition, the RRB did not adequately monitor or evaluate its telework program.

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<sup>14</sup> Pub. L. 111-292 (2010).

<sup>15</sup> Pub. L. 111-292 (2010).

### ***RRB Policy did not Contain Appropriate Telework Managing Officer Information***

While the RRB designated a TMO, the RRB did not define the TMO's roles and responsibilities in its WAH policy. The policy did not include a reference to the TMO or to the Director of Administration, who was the RRB's designated TMO during fiscal years 2017 and 2018. The importance of clearly defining who was the TMO came to light during our audit. When we asked who was the RRB's TMO, the RRB provided three different names before agreeing that in fact it was the Director of Administration.

The heads of each executive agency are required to designate and establish a TMO per section 6505 of the Telework Act of 2010.<sup>16</sup> According to OPM, each agency telework policy should include the responsibilities of the TMO and "[t]he bottom line, however, is that **each agency will have only one individual, i.e., the TMO, who is the single accountable person according to the law for the agency's telework program.**"<sup>17</sup>

RRB policy did not contain appropriate information regarding the agency's TMO because the RRB's telework program was decentralized and has been managed and overseen by various HR employees and not the TMO. According to HR, it runs the day-to-day operation of the RRB's telework program. Additionally, the RRB relied on the Act's TMO definition in contradiction to OPM's guidance.

As the single accountable person for the RRB's telework program under the law, the TMO is directly accountable for the success of the agency's telework program. According to OPM, the TMO's duties extend beyond operational day-to-day aspects of telework and delve more into policy, advising, and an overarching management of the entire telework program for their agency. When the TMO's roles and responsibilities are undefined, management has less control over the success and operations of the telework program. When the TMO responsibilities are not fulfilled, it increases the likelihood of incorrect information being provided to RRB employees and being reported to OPM. See the section titled *Data Collected and Reported to Office of Personnel Management Needed to be Supported* for more information.

### ***RRB's Privacy Administrative Circulars that Support its Telework Program Needed to be Updated***

The RRB privacy policies as detailed in the RRB Administrative Circulars IRM-2, IRM-15, and IRM-16 were outdated. These administrative circulars set forth policies regarding management of information privacy for individuals and telecommuting/mobile computing security, and were dated September 3, 2008, March 28, 2016, and May 27, 2009, respectively. Therefore, two out of the three policies were not updated since the Act was enacted on December 9, 2010.<sup>18</sup>

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<sup>16</sup> Pub. L. 111-292 (2010).

<sup>17</sup> The OPM Telework Guide.

<sup>18</sup> Pub. L. 111-292 (2010).

According to OMB Memorandum M-11-27, *Implementing the Telework Enhancement Act of 2010: Security Guidelines*, the RRB must comply with NIST guidelines.<sup>19</sup> NIST Special Publication 800-53 Revision 4, *Security and Privacy Controls for Federal Information Systems and Organizations*, includes controls regarding governance and privacy programs.<sup>20</sup> It requires agencies to update their privacy plan, policies, and procedures at least biennially.

Due to competing priorities at the RRB, management deferred updating the privacy policies and procedures. As a result, without a basic foundation of information security, which requires updated privacy policies and procedures, an organization's ability for an effective privacy program could be diminished.

In the fiscal year 2013 audit of the RRB's privacy program, the OIG recommended that the Bureau of Information Services revise Administrative Circulars IRM-2 and IRM-15 to reflect current privacy documents and procedures.<sup>21</sup> This recommendation remained open as of February 24, 2020. Therefore, we will not make any additional recommendations regarding RRB Administrative Circulars IRM-2 and IRM-15.

### ***RRB's Internal Controls were not Fully Effective to Ensure that Employee and Supervisor Telework Training was Completed Prior to Teleworking***

Some RRB employees and supervisors did not complete telework training prior to teleworking even though the training was available on the agency's internal training website, RRB University.<sup>22</sup> The RRB provided us a training completion report which contained 487 instances (466 unique RRB individuals) of the course being completed between September 2016 through March 2019.

Using the completion report, we compared it to a list of managers that managed teleworkers and a list of teleworkers. Our evaluation identified 31 exceptions where an individual did not complete the required telework training. Of the 492 unique individuals that should have taken telework training, 26 (5 percent) did not complete it as required. There were 6 managers of teleworkers, 15 teleworkers, and 5 teleworkers/managers of teleworkers.

The Act required, "[t]he head of each executive agency shall ensure that ... an interactive telework training program is provided to ... employees eligible to participate in the telework program of the agency; and ... all managers of teleworkers[.]" Additionally, the Act required the head of each agency ensure that an employee has successfully completed telework training before the individual entered into a written telework agreement.<sup>23</sup>

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<sup>19</sup> Office of Management and Budget (OMB), *Implementing the Telework Enhancement Act of 2010: Security Guidelines*, OMB Memorandum M-11-27 (Washington, D.C.: July 15, 2011).

<sup>20</sup> National Institute of Standards and Technology (NIST) Special Publication 800-53 Revision 4, *Security and Privacy Controls for Federal Information Systems and Organizations* (Gaithersburg, MD: April 2013).

<sup>21</sup> RRB Office of Inspector General (OIG), *Audit of RRB's Privacy Program*, Report No. 13-11, Recommendation 6 (Chicago, IL: September 20, 2013).

<sup>22</sup> The RRB began using the RRB University telework training on September 28, 2016. According to the RRB, it was required for all RRB employees, including employees who had completed a previous version.

<sup>23</sup> Pub. L. 111-292 (2010).

In addition to training being required under the Act, the RRB's WAH policy required that both the employee and the supervisor must complete training before the employee can start teleworking. However, the RRB's WAH policy did not specify

- who was responsible for ensuring that telework training was completed;
- how the RRB would ensure that telework training was completed prior to an employee entering a telework agreement; or
- when a manager must complete telework training. For example, before any of their employees enter a telework agreement, or before any of their employees begin teleworking.

As we attempted to identify which employees and supervisors had completed the required training, we found that the monitoring of this requirement was decentralized to the individual bureaus or supervisors and not monitored at an agencywide level. Although the head of the agency was charged with the responsibility of ensuring the required training was completed prior to teleworking per the Act, we were not provided with any evidence that the information was being collected and enforced.<sup>24</sup> Additionally, during fiscal years 2017 and 2018, the RRB did not have a full Board in place to ensure compliance with the applicable telework laws, regulations, and policy. The RRB had no consistent process or knowledge of the tracking of telework training requirements across the nine RRB bureaus and offices. Four bureaus believed that training monitoring was the responsibility of each individual manager, two said there is no training monitoring, two have a specific person assigned to monitor training, and one believed the monitoring was the responsibility of HR.

RRB employees who telework or manage teleworkers without receiving required training may not understand or be informed of the policy requirements. This may cause noncompliance with other policies, such as (1) how to properly secure RRB issued equipment; (2) how to safeguard sensitive data or information; (3) what to do if a data breach occurs; (4) knowing when telework is or is not allowed; or (5) how to handle injuries, pay issues, facility issues, and technical issues. Ultimately, this could lead to lost or stolen equipment or a data breach. An untrained manager may allow employees, either knowingly or unknowingly, to disregard RRB policies, such as (1) working from an unapproved location; (2) printing out personally identifiable information; (3) teleworking while on a performance improvement plan; or (4) properly recording time and attendance.

### ***RRB's Internal Controls to Ensure Proper Execution of Written Agreements were not Fully Effective***

Some of the RRB's employees teleworked without properly executed telework agreements which were required by law and the RRB's own policy.<sup>25</sup> Seven of the nine RRB bureaus or offices evaluated were missing telework documentation or maintained unsigned versions.

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<sup>24</sup> Pub. L. 111-292 (2010).

<sup>25</sup> Pub. L. 111-292 (2010).

Table 1 summarizes our review of the RRB’s telework written agreements and supporting documents.

**Table 1. OIG Review of Fiscal Year 2017 and 2018 Telework Written Agreements**

	RRB Bureaus and Offices Reviewed <sup>a</sup>									
	MMO	LMO	BAR	OGC	FS	OA	BFO	BIS	OP	
1. Of the reviewable agreements, did the bureau or office have any unsigned agreements?	No	No	No	Yes	Yes	No	Yes	Yes	Yes	
2. Did the bureau or office have any missing telework documents?										
a. Telework Agreement	Yes	No	No	No	No	No	Yes	Yes	No	
b. Equipment Checklist	Yes	No	No	No	No	Yes	Yes	No	Yes	
c. Safety Self-Certification Checklist	Yes	No	No	No	No	No	Yes	No	No	

Source: Railroad Retirement Board (RRB) Office of Inspector General (OIG) analysis of RRB telework written agreements for fiscal years 2017 through 2018. The Chairman’s office was vacant during the scope of this audit.

<sup>a</sup> Management Member Office (MMO); Labor Member Office (LMO); Bureau of the Actuary and Research (BAR); Office of General Counsel (OGC); Bureau of Field Service (FS) -- headquarter employees only; Office of Administration (OA); Bureau of Fiscal Operations (BFO); Bureau of Information Services (BIS); and Office of Programs (OP).

The Act stipulated that each agency is to “... require a written agreement that ... is entered into between an agency manager and an employee authorized to telework, that outlines the specific work arrangement that is agreed to; and ... is mandatory in order for any employee to participate in telework...”<sup>26</sup> The RRB’s WAH policy supported this requirement and also required the supervisor to maintain copies of the signed telework agreements.

To examine the RRB’s compliance over this matter, we contacted HR. They were not able to provide assurance that written agreements had been signed appropriately. Further, neither the TMO nor HR could provide copies of the written agreements because the process of obtaining and maintaining the signed written agreements was delegated to the supervisors of each bureau and office. After individually contacting each bureau and office, we determined that some of the telework agreements were available. After the exit conference, HR provided an update:

*The day-to-day functions, such as training, are reserved for Human Resources (and specifically, the Telework Coordinator) rather than the TMO. HRLinks now affords us the option to capture cursory information in the system on Telework. HR will be individually collecting cursory information on telework arrangements within the system to include information on telework agreements.*

<sup>26</sup> Pub. L. 111-292 (2010).

Since the program lacked fully effective control activities and had an ineffective organizational structure, the RRB's employees were not in compliance with the Act or with the RRB's own WAH policy. Additionally, managers may not know which employees were approved for telework, or actually teleworking, or what to do if an emergency arises. RRB employees teleworking without the proper telework forms completed, signed, and approved by their supervisor risk not being covered under the Federal Employees Compensation Act for continuation of pay or workers compensation for on-the-job injury or occupational illness. Improperly completed *Employee Safety Self Certification Checklist* could put the employee at risk of working in an unsafe environment.<sup>27</sup>

### ***RRB's Monitoring of the Performance of its Telework Program Needed Improvement***

The RRB did not adequately monitor its telework program. During our review, we determined that monitoring was not performed or the monitoring that was performed needed improvement. Specifically, HR did not conduct an appropriate evaluation of the RRB's telework program in accordance with the OPM Telework Guide, RRB WAH policy, or key telework practices outlined by GAO. They did not determine the success of the RRB's telework program by assessing evaluation data and administrative data. However, two of the nine RRB bureaus or offices conducted an evaluation of the impact of the RRB's telework program on their workgroup. They were the Bureau of Fiscal Operations and the Bureau of Information Systems.

The OPM Telework Guide required that an agency's telework policy include clear and specific requirements for an evaluation of the telework program, both for the individual teleworker and for the agency in general. This guidance also indicates that the TMO was responsible to help with the development of goals and metrics to evaluate the effectiveness of the program. The RRB's WAH policy supports this through the following monitoring and oversight activities:

- As appropriate, the HR will conduct periodic evaluations of the telework program. These evaluations will be analyzed to determine the employees' and supervisors' perceptions and overall impact of the work-at-home arrangement.
- HR will determine the success of the program by assessing the evaluation data and administrative data, such as leave usage and attendance records.
- Bureau and office heads will evaluate the impact of the [Work-At-Home] program on their organization(s).

According to GAO's *Key Practices to Increasing Federal Telework*, key practices for implementation of a successful federal telework program was through program evaluation. Agencies should have established processes, procedures, and/or a tracking system to collect data to evaluate the telework program and should identify issues with the telework program and make appropriate adjustments.<sup>28</sup> The Green Book requires that management document in policies the internal control procedures of the organization, and that procedures may include

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<sup>27</sup> RRB Form HR-190b, *U.S. Railroad Retirement Board Work At Home Employee Safety Self Certification Checklist* (Chicago, IL: September 2016).

<sup>28</sup> GAO, *Human Capital Key Practices to Increasing Federal Telework*, GAO-04-950T (Washington, D.C.: July 8, 2004).  
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the timing of when a control activity occurs. Management should establish and operate monitoring activities of the internal control system and evaluate the results through ongoing monitoring and separate evaluations.

Overall, the telework program was not adequately monitored because the roles and responsibilities for monitoring, oversight, and evaluation of the telework program were not clearly defined in policy and the program was highly decentralized. After inquiring with HR, they explained that they did not monitor the program on an agencywide level and that they relied on each bureau and supervisor to enforce the RRB telework policy. Therefore, HR was unable to determine if program requirements were being met or if teleworkers and managers complied with the program. RRB management explained that HR did consider feedback from OPM's annual Federal Employee Viewpoint Survey. However, we determined this survey was limited as it only had three telework related questions for fiscal year 2017 and two telework related questions for fiscal year 2018, and there was no further explanation provided as to how the RRB used the results. HR also stated that OPM was expected to assist agencies in developing metrics and reviewing agency policies on telework, which they didn't. As of February 2020, HR stated, "RRB has already reached out to telework.gov to identify best practices for evaluating the telework program." Further, RRB management explained that each individual manager within the RRB has primary oversight of the telework program because direct supervision occurs at that level. Therefore, HR elected to not exercise control over whether teleworkers and managers complied with telework policies. HR staff stated that they did not believe policing the telework program was a function of the HR.

Evaluation of the program is critical to determining the best means of operating a telework program. The lack of evaluation of the entire program limited the ability for the RRB and the TMO to provide guidance to other RRB bureaus and offices to improve the success of the telework program.

### ***Recommendations***

We recommend that the Bureau of Human Resources

1. revise the Railroad Retirement Board's *Work-At-Home Program* policy to incorporate the telework managing officer definition, designation, roles, and responsibilities as required in the Telework Enhancement Act of 2010 and the Office of Personnel Management's *Guide to Telework in the Federal Government*. Once completed, obtain the Telework Managing Officer's written approval of the revised policy prior to issuance or publication.

We recommend that the Bureau of Information Services

2. update Administrative Circular Information Resources Management (IRM)-16 to ensure its accuracy and compliance with the National Institute of Standards and Technology Special Publication 800-53 Revision 4, *Security and Privacy Controls for Federal Information Systems and Organizations*.

We recommend that the Bureau of Human Resources, in coordination with the Telework Managing Officer

3. develop controls to ensure telework training is completed prior to an employee entering a written telework agreement and obtain Board approval of said controls;
4. develop controls to ensure supervisors complete telework training prior to managing teleworkers;
5. develop controls to ensure written telework agreements are executed by the employee and supervisor prior to teleworking;
6. perform an initial evaluation of the Railroad Retirement Board's telework program in accordance with the Office of Personnel Management's *Guide to Telework in the Federal Government*, the Government Accountability Office's *Key Practices to Increasing Federal Telework*, and the Railroad Retirement Board's *Work-At-Home Program* policy; and
7. update the Railroad Retirement Board's *Work-At-Home Program* policy to include clear and specific requirements for evaluation of the telework program, both for the individual teleworker and for the Railroad Retirement Board as a whole, including frequency, documentation, and reporting requirements.

### ***Management Comments and Our Response***

For recommendations one, two, and three, Office of Administration (OA) and Bureau of Information Services concurred with our recommendations.

For recommendations one and three, OA provided a target completion date that satisfied the prompt resolution rule per OMB. However for recommendation two, Bureau of Information Services provided September 30, 2021 as its target date of completion. Bureau of Information Services should implement corrective action within one year after issuance of a final report. OMB guidance requires, "[m]anagement must make a decision regarding OIG audit recommendations within a six-month period after issuance of the audit report and implement management's decision within one year to the extent practicable."<sup>29</sup>

For recommendations four through seven, OA did not concur with our recommendations.

For recommendation four, OA explained, "[t]here is no requirement in either the Telework Enhancement Act or the Office of Personnel Management's (OPM) *Guide to Telework in the Federal Government* that requires supervisors to receive training prior to managing teleworkers." We agree that the Act doesn't specifically state supervisors must have training prior to managing teleworkers and for clarity we provided a quote of the Act instead of a summarization in section titled *RRB's Internal Controls were not Fully Effective to Ensure that Employee and Supervisor Telework Training was Completed Prior to Teleworking*. As stated in our report, 20 teleworkers failed to complete required training. Additionally, OA failed to mention that RRB's policy required that, "[b]efore the employee starts the Work-At-Home

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<sup>29</sup> OMB, Circular No. A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*, OMB Memorandum M-16-17 (Washington, D.C.: July 15, 2016).

program, both the employee and the supervisor must be trained in Work-At-Home policies and guidelines.” Even though OA did not concur with recommendation, they stated, “RRB has created a separate supervisory/managerial telework training which will be a component of our supervisory training for all managers.” Our evaluation of OA’s response and planned correction action determined that it partially addressed the identified control weakness outlined in this report. OA must work in coordination with the TMO to fully meet the intent of this recommendation. Our recommendation remains as written.

For recommendation number five, OA did not concur with our recommendation but acknowledged that a written agreement was required prior to teleworking. As described in this report’s section titled *RRB’s Internal Controls to Ensure Proper Execution of Written Agreements were not Fully Effective*, we determined that RRB’s employees teleworked without properly executed telework agreements. Seven of the nine RRB bureaus or offices did not maintain telework documentation or maintained unsigned versions of the agreements. Missing and unsigned versions equate to improperly executed telework agreements. OA further stated, “[a]s indicated in the survey responses submitted by the OIG, 99% of the respondents indicated they completed a telework agreement prior to teleworking.” Out of 386 surveyed, we received 119 responses. The survey data was provided as informational only, was not statistically valid, and did not cover the entire population of approximately 520 teleworkers.<sup>30</sup> We agree there was an indication a teleworker may be following the Telework Act per the survey. However, our evaluation determined that the RRB’s written policy was not effective. The RRB required supervisor’s to maintain copies of signed telework agreements, which they did not. Proper record keeping is vital to keep track of telework in the agency and is a necessary part of an effective internal control system. Our findings and recommendations remain as written.

For recommendation numbers six and seven, OA did not concur with our recommendations. In OA’s response they state that the Telework Act and OPM rules or regulations did not require an evaluation. However, they failed to mention that RRB’s policy required an evaluation of the telework program. According to RRB’s *Work-At-Home Program* policy,

*Evaluation of the program is critical to determining the best means of operating an alternative work arrangement. As appropriate, the Bureau of Human Resources will conduct periodic evaluations of the program. These evaluations will be analyzed to determine the employees’ and supervisors’ perceptions overall on the impact of the work-at-home arrangement. As a result of these periodic evaluations, the program and its terms may be modified from time to time ... The success of the Work-At-Home program will be determined by assessing the evaluation data and administrative data, such as leave usage and attendance records.*

During our audit, there was no evidence that OA’s Bureau of Human Resources conducted an appropriate evaluation using telework data, metrics, or quantifiable program goals or objectives. Even though OA did not concur with our recommendations, they have started to take corrective action to address the findings and recommendation seven. OA stated,

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<sup>30</sup> In fiscal year 2018, the RRB self-reported that they offered telework to 572 eligible employees and approximately 91 percent of those eligible choose to participate (i.e. approximately 520 total teleworkers).  
*Railroad Retirement Board’s Telework Program Needs Improvement* - Report No. 20-05

*RRB has ... revised our policy (draft is as of April 2020) to clarify evaluation efforts for telework. Please note, the RRB already reviews the information from the Federal Employee Viewpoint Survey (FEVS), and uses the data collection efforts at the end of the fiscal year to review the telework program. In addition, effective with the FEVS 2020 survey, RRB employees will have the opportunity to answer four additional questions with respect to RRB's telework program.*

As indicated in the report, the evaluation of the RRB's telework program was required in accordance with the OPM's *Guide to Telework in the Federal Government*, the GAO's *Key Practices to Increasing Federal Telework*, and the RRB's *Work-At-Home Program* policy. Our findings and recommendations remain as written.

## **Data Collected and Reported to the Office of Personnel Management Needed to be Supported**

The RRB submitted inaccurate and unsupported telework data to OPM. We reviewed the RRB's annual data submission to OPM and attempted to verify the accuracy of the data submitted for fiscal years 2017 and 2018. We were unable to verify the data's accuracy and completeness based on the following observations:

- The RRB did not maintain data to support telework time and attendance for a portion of fiscal year 2018. Specifically, the Electronic Time and Attendance Management System (ETAMS) data from October 1, 2017 through May 25, 2018 was no longer available.
- The count for the number of teleworkers erroneously included Senior Executive Service and OIG employees and appeared to double count employees if they were situational and routine teleworkers.
- There are no procedures on collecting the data in the WAH policy, including no summary of procedures used.<sup>31</sup>

The Telework Act requires OPM to submit an annual report addressing the telework programs of each executive agency. In response to the original congressional mandate, OPM began to survey federal agencies about telework in 2000. By means of the annual call for telework data, OPM collaborated with federal agencies to collect information about individual agency telework programs, including participation rates. OPM worked directly with the agency TMOs to discuss the types of data required and methods for data collection as needed.

According to the OPM Telework Guide, an agency's telework policy should include clear and specific requirements for record keeping and reporting, both for individual teleworkers and to keep track of telework in the agency for reporting purposes each year (i.e., annual report to Congress). OPM recommended that the agency describe in policy the system and workflow being used to capture participation of the various types of telework and provide specific

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<sup>31</sup> U.S. General Services Administration's Electronic Time and Attendance Management System (ETAMS) was used world-wide by federal agencies to record and certify pay and leave data for federal employees. ETAMS was housed on GSA's FEDdesk which is a virtual desktop available in an Internet/Intranet environment.

instructions to managers and employees that this information must be carefully and consistently collected either manually or electronically for reporting purposes.

Inaccurate and unsupported data were used because the process for the collection and reporting of the data was not defined, documented, or validated. According to HR, the RRB was in the process of transitioning, updating, and replacing the technology that drove the time and attendance system, including the personnel processing systems. During our fieldwork in 2019, HR stated that these systems had not been updated in more than 15 years (since 2004) and explained there was a loss of the ability to pull complete data from the former time and attendance system. Additionally, the RRB management did not stress the importance of the OPM reporting requirements for telework program through its control environment. After the exit conference, the RRB provided an update and stated that the data collection issue has been resolved for the fiscal year 2019. We will assess this action during the follow up process.

As a result of inaccurate data, Congress and the public could not rely on the RRB's telework data. This data was intended to provide readers with an overview of the RRB's telework program and the RRB's progress in their use of telework.

### ***Recommendation***

We recommend that the Bureau of Human Resources in coordination with the Telework Managing Officer

8. develop procedures to be included in the Railroad Retirement Board's *Work-At-Home Program* policy for collecting data, maintaining records, and reporting accurate telework data to the Office of Personnel Management.

### ***Management Comments and Our Response***

For recommendation eight, OA partially concurred with our recommendation and stated, "BHR agree to include procedures for collecting and reporting data with the [TMO], and/or his/her designee. However, these procedures will not be contained in RRB's telework policy. They will be identified as Standard Operating Procedures (SOPs) maintained outside the policy." OA plans to take correction action with a target completion date that satisfied the prompt resolution rule per OMB. Our findings and recommendations remain as written.

## APPENDIX I: MANAGEMENT COMMENTS



UNITED STATES GOVERNMENT

### MEMORANDUM

FORM G-115f (1-92)  
RAILROAD RETIREMENT BOARD

April 09, 2020

**TO :** Debra Stringfellow-Wheat  
Deputy Assistant Inspector General for Audit

**FROM :** Keith B. Earley  
Director of Administration

A handwritten signature in black ink that reads "Keith B. Earley".

**SUBJECT:** Draft Report – Audit of Railroad Retirement Board’s Telework Program Needs Improvement

Thank you for the opportunity to review the Office of Inspector General’s draft audit report titled, “Audit of Railroad Retirement Board’s Telework Program Needs Improvement.” We have reviewed the draft report and are providing the following comments to the recommendations directed to the Office of Administration, Bureau of Human Resources:

#### **OIG Recommendation #1**

*Revise the Railroad Retirement Board’s Work-at-Home Program policy to incorporate the telework managing officer definition, designation, roles, and responsibilities as required in the Telework Enhancement Act of 2010 and the Office of Personnel Management’s Guide to Telework in the Federal Government. Once completed, obtain the Telework Managing Officer’s written approval of the revised policy prior to issuance or publication.*

The Office of Administration concurs. The Bureau of Human Resources (BHR) will update the agency’s telework policy to include the designation and duties as outlined in the Telework Enhancement Act. The BHR has already drafted a revised policy (April 2020) and will follow its policies and procedures with respect to internal concurrence on the revised Telework policy.

Target Completion Date: September 30, 2020

#### **OIG Recommendation #3**

*In coordination with the Telework Managing Officer, develop controls to ensure telework training is completed prior to an employee entering a written telework agreement and obtain Board approval of said controls.*

The Office of Administration concurs. The BHR will update the agency’s telework policy and training for supervisors. The updated telework policy will include, and clarify, that the Offices/Bureaus are responsible for ensuring completion of telework training in accordance with

the Telework Enhancement Act. As indicated above, the policy has already been drafted. In addition, the training that will be provided to managers and supervisors (released in April 2020) will reinforce that managers/supervisors must ensure training is completed in accordance with the provisions of the Telework Enhancement Act.

Target Completion Date: September 30, 2020

**OIG Recommendation #4**

*In coordination with the Telework Managing Officer, develop controls to ensure supervisor's complete telework training prior to managing teleworkers.*

The Office of Administration does not concur with this recommendation. There is no requirement in either the Telework Enhancement Act or the Office of Personnel Management's (OPM) *Guide to Telework in the Federal Government* that requires supervisors to receive training prior to managing teleworkers. In reality, this is an impractical recommendation given that an employee may be promoted to a supervisory position and may/may not know at the time of the promotion if his/her employees are telework employees. However, that being said, RRB has created a separate supervisory/managerial telework training which will be a component of our supervisory training for all managers. This training will be released in April 2020 to all RRB supervisors/managers.

**OIG Recommendation #5**

*In coordination with the Telework Managing Officer, develop controls to ensure written telework agreements are executed by the employee and supervisor prior to teleworking.*

The Office of Administration does not concur with this recommendation. The RRB will continue, through our policy and training, to reinforce the requirements of the Telework Enhancement Act that indicates, in part, a written agreement is executed by the employee and supervisor prior to teleworking. As indicated in the survey responses submitted by the OIG, 99% of the respondents indicated they completed a telework agreement prior to teleworking. There has been no statistically significant evidence provided suggesting RRB supervisors are not requiring completion of telework agreements prior to teleworking.

**OIG Recommendation #6**

*In coordination with the Telework Managing Officer, perform an initial evaluation of the Railroad Retirement Board's telework program in accordance with the Office of Personnel Management's Guide to Telework in the Federal Government, the Government Accountability Office's Key Practices to Increasing Federal Telework, and the Railroad Retirement Board's Work-at-Home Program policy.*

The Office of Administration does not concur with this recommendation. There is nothing in the Telework Enhancement Act that requires an Agency to evaluate the telework program. In addition, there are no OPM rules or regulations requiring program evaluation. OPM guidance was intended to provide practical information to assist federal agencies in implementing telework

within their agencies. Further, OPM's guide provides information on what agencies *should* include in their policies rather than what agencies *must* include. Also, the GAO information, from 2004, predates the Telework Enhancement Act of 2010. RRB has, as indicated above, revised our policy (draft is as of April 2020) to clarify evaluation efforts for telework. Please note, the RRB already reviews the information from the Federal Employee Viewpoint Survey (FEVS), and uses the data collection efforts at the end of the fiscal year to review the telework program. In addition, effective with the FEVS 2020 survey, RRB employees will have the opportunity to answer four additional questions with respect to RRB's telework program. Finally, as shared with the OIG in February 2020, OPM has not yet released best practices in telework program evaluation.

**OIG Recommendation #7**

*In coordination with the Telework Managing Officer, update the Railroad Retirement Board's Work-at-Home Program policy to include clear and specific requirements for evaluation of the telework program, both for the individual teleworker and for the Railroad Retirement Board as a whole, including frequency, documentation, and reporting requirements.*

The Office of Administration does not concur with this recommendation for the reasons identified in OIG Recommendation #6 above.

**OIG Recommendation #8**

*In coordination with the Telework Managing Officer, develop procedures to be included in the Railroad Retirement Board's Work-at-Home Program policy for collecting data, maintaining records, and reporting accurate telework data to the Office of Personnel Management.*

The Office of Administration partially concurs with this recommendation. BHR agree to include procedures for collecting and reporting data with the Telework Managing Officer, and/or his/her designee. However, these procedures will not be contained in RRB's telework policy. They will be identified as Standard Operating Procedures (SOPs) maintained outside the policy.

Target Completion Date: September 30, 2020

cc: J. Baer, Director of Audit Affairs  
T. Hogueisson, Associate Director of Audit Affairs and Compliance  
M. Daniels, Director of Human Resources  
N. Bitzer, Chief of Human Services/Labor Relations  
A. Kocur, General Counsel

## APPENDIX II: MANAGEMENT COMMENTS



United States Government  
Memorandum

FORM G-115f (1-92)  
Railroad Retirement Board

April 14, 2020

**TO:** Debra Wheat  
Assistant Inspector General for Audit

**FROM:** Terryne Murphy  
Chief Information Officer

**TERRYNE MURPHY** Digitally signed by TERRYNE MURPHY  
Date: 2020.04.14 16:37:20 -05'00'

**SUBJECT:** Restricted Distribution Draft Report – Draft OIG Report on Audit of the Railroad Retirement Board Telework Program.

This is in response to your request for comments on the above draft report. Following are my comments on recommendations below.

- 1. We recommend that the Bureau of Information Services update Administrative Circular Information Resources Management (IRM)-16 to ensure its accuracy and compliance with the National Institute of Standards and Technology Special Publication 800-53 Revision 4, Security and Privacy Controls for Federal Information Systems and Organizations.*

Concur, we will update IRM-16 as requested.

Target date of completion: September 30, 2021

cc: Director of Administration  
Associate Chief Information Officer (ACIO) of Policy and Compliance  
Chief Information Security Officer  
Chief Privacy Officer

### APPENDIX III: INTERNAL CONTROL STANDARDS

Government Accountability Office's *Standards for Internal Control in the Federal Government* (known as the Green Book) sets the standards for an effective internal control system for federal agencies.<sup>32</sup> The Green Book approaches internal control through a hierarchical structure of 5 components and 17 principles. The five components must be effectively designed, implemented, operating, and operating together in an integrated manner, for an effective internal control system. The five components are (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring.

According to the Green Book, management assigns responsibility and delegates authority to key roles throughout the entity. Those in key roles retain ownership for fulfilling overall responsibilities, management enforces accountability, and accountability is driven by the tone at the top. We applied the Green Book's components and principles of internal control as it applied to the Railroad Retirement Board's (RRB) task to create, implement, and operate a telework program efficiently and effectively, report reliable information about its telework program, and comply with internal and external telework criteria, including telework laws and regulations.

Our review of internal controls was limited to those necessary to address the objective and scope of the audit. Further descriptions of each component and examples of the underlying principles as they relate to this audit are:

- **Control Environment** – The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives. For example, tone at the top; adherence to standards of conduct; oversight and organizational structure; assignment of responsibility and delegation of authority; and enforcement of accountability are some of the attributes that contribute to a successful control environment;
- **Risk Assessment** – Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses. For example, definitions of objectives; definitions of risk tolerances; identification, analysis, and response to risks; and consideration fraud, fraud risk factors, and response to fraud risks are some of the attributes that contribute to a successful assessment of risks facing the agency;
- **Control Activities** – The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information system. For example, design of appropriate types of control activities; design of control activities at various levels; segregation of duties; and design of the entity's information system are some of the attributes that contribute to successful control activities;

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<sup>32</sup> GAO-14-704G.

- Information and Communication – The quality information management and personnel communicates and uses to support the internal control system. For example, identification of information requirements; relevant data from reliable sources; data processed into quality information; communication throughout the entity and with external parties; and appropriate methods of communication are some of the attributes that contribute to quality information and effective communication; and
- Monitoring – Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews. For example, establishment of a baseline; evaluation of results; reporting of issues; evaluation of issues; and corrective actions are some of the attributes that contribute to successful internal control monitoring.

## **APPENDIX IV: ROLES AND RESPONSIBILITIES**

### **Office of Personnel Management**

The Telework Enhancement Act of 2010 (the Act) requires that the Office of Personnel Management (OPM) provide policy, support, guidance, and consultation to each executive agency. OPM shall, “(1) provide policy and policy guidance for telework in the areas of pay and leave, agency closure, performance management, official worksite, recruitment and retention, and accommodations for employees with disabilities; ... (2) assist each agency in establishing appropriate qualitative and quantitative measures and teleworking goals....” Additionally, OPM shall, “(1) maintain a central telework website ... (2) include on that website related ... telework links ... announcements ... guidance developed by the [OPM]; and ... guidance submitted by the Federal Emergency Management Agency, and the General Services Administration to the [OPM]....”<sup>33</sup>

OPM is also required to submit an annual report addressing the telework programs of each executive agency to the Committee on Homeland Security and Governmental Affairs of the Senate; the Committee on Oversight and Government Reform of the House of Representatives; and transmit a copy of the report to the Comptroller General and the Office of Management and Budget.<sup>34</sup>

### **National Institute of Standards and Technology**

National Institute of Standards and Technology (NIST) is responsible for developing standards and guidelines, including minimum requirements, for providing adequate information security for all federal agency operations and assets. The Act required, “[t]he Director of the Office of Management and Budget, in coordination with the Department of Homeland Security and the National Institute of Standards and Technology, shall issue guidelines not later than 180 days after the date of the enactment of this chapter to ensure the adequacy of information and security protections for information and information systems used while teleworking.”<sup>35</sup>

### **Head of Each Executive Agency**

As the head of the agency, the Board is responsible to reach the goals of the Telework Act. The Act required executive agencies to appoint a leader, with direct access to the head of each agency, who would oversee and be accountable for the agency telework program. Specifically, the Act required the head of each agency to designate a telework managing officer (TMO) within “the Office of the Chief Human Capital Officer or other comparable office with similar functions.” This placement ideally brings management of telework programs into the circle of top leadership and ensures alignment with strategic decision-making.

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<sup>33</sup> Pub. L. 111-292 (2010).

<sup>34</sup> Pub. L. 111-292 (2010).

<sup>35</sup> Pub. L. 111-292 (2010).

The Act requires that the head of each executive agency shall, "... establish a policy under which eligible employees of the agency may be authorized to telework; ... determine the eligibility for all employees of the agency to participate in telework; and ... notify all employees of the agency of their eligibility to telework." Further, the Act required that

*[t]he policy described under subsection (a) shall—“(1) ensure that telework does not diminish employee performance or agency operations; “(2) require a written agreement that— “(A) is entered into between an agency manager and an employee authorized to telework, that outlines the specific work arrangement that is agreed to; and “(B) is mandatory in order for any employee to participate in telework...”(5) be incorporated as part of the continuity of operations plans of the agency in the event of an emergency.*

In regards to training, the Act required that

*[t]he head of each executive agency shall ensure that— “(1) an interactive telework training program is provided to— “(A) employees eligible to participate in the telework program of the agency; and “(B) all managers of teleworkers; “(2) except as provided under subsection (b), an employee has successfully completed the interactive telework training program before that employee enters into a written agreement to telework described under section 6502(b)(2);*

## **Telework Managing Officer**

The Act assigned specific duties that reflect the strategic role of the TMO. According to the Act

*The Telework Managing Officer shall—“(1) be devoted to policy development and implementation related to agency telework programs; “(2) serve as— “(A) an advisor for agency leadership, including the Chief Human Capital Officer; “(B) a resource for managers and employees; and “(C) a primary agency point of contact for the Office of Personnel Management on telework matters; and “(3) perform other duties as the applicable delegating authority may assign.*

The TMO is also responsible for leading development of goals and metrics to evaluate the effectiveness of the telework program and data collection related to reporting requirements.

According to the OPM Telework Guide

*The TMO designation is new with the passage of the Act, which requires the TMO to be a senior official of the agency, established within the office of the Chief Human Capital Officer (CHCO), or its equivalent, and who has direct access to the head of the agency. Note that s/he does not need to be the CHCO. The important thing is that the position be given direct access to the head of the agency. The TMO is meant to be a strategic thinker and planner who will help the agency to incorporate telework in a way that makes good business sense ... this person is directly accountable for the telework program at each agency.*

The OPM Telework Guide provided clarification by explaining that, “[t]he TMO assumes many of the duties of what was formerly the Department-level "Telework Coordinator." The role

within an agency of pulling together information on telework from various internal sources and then reporting to OPM now falls on the TMO.”

## **Bureau of Human Resources**

The Railroad Retirement Board’s (RRB) Bureau of Human Resources (HR) was tasked with the day-to-day operations of its telework program. The RRB’s *Work-At-Home Program* WAH policy outlines HR’s responsibilities. Specifically, HR will provide materials and train the participating employees and the supervisors, maintain a list of participants, and evaluate the program. According to the RRB WAH policy

*Evaluation of the program is critical to determining the best means of operating an alternative work arrangement. As appropriate, the Bureau of Human Resources will conduct periodic evaluations of the program. These evaluations will be analyzed to determine the employees’ and supervisors’ perceptions overall on the impact of the work-at-home arrangement. As a result of these periodic evaluations, the program and its terms may be modified from time to time.*<sup>36</sup>

HR coordinates the RRB’s telework program on a day-to-day basis. HR operates the RRB telework program as a whole, however, the individual managers do their own oversight within each bureau or office, including ensuring that individuals follow the program. Annually, HR accumulates information and statistics related to the telework program and sends it to OPM for inclusion in OPM’s *Annual Report to Congress*.

## **Bureau of Information Services**

The RRB’s WAH policy outlined Bureau of Information Service’s responsibilities. Specifically, Bureau of Information Service will provide work at home privacy and security training to participating employees and their supervisors, maintain a tracking system for RRB issued equipment, and provide service and maintenance for RRB issued equipment.

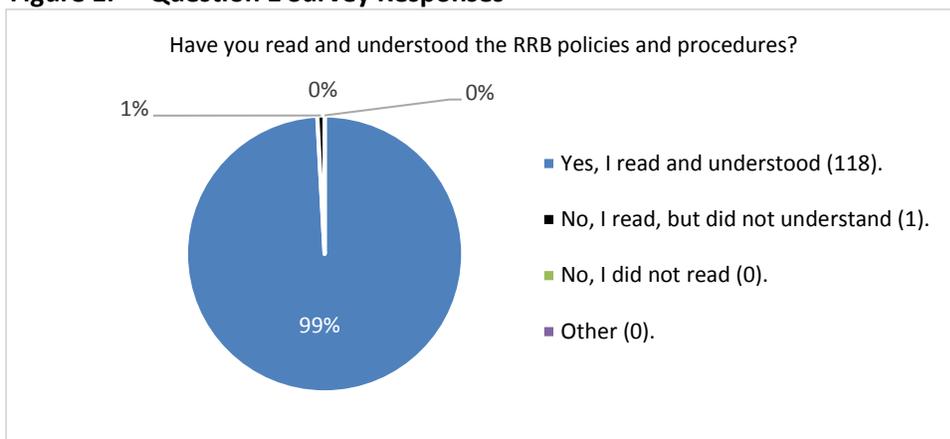
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<sup>36</sup> RRB, *Work-At-Home Program* (Chicago, IL: August 2016).

## APPENDIX V: TELEWORK SURVEY

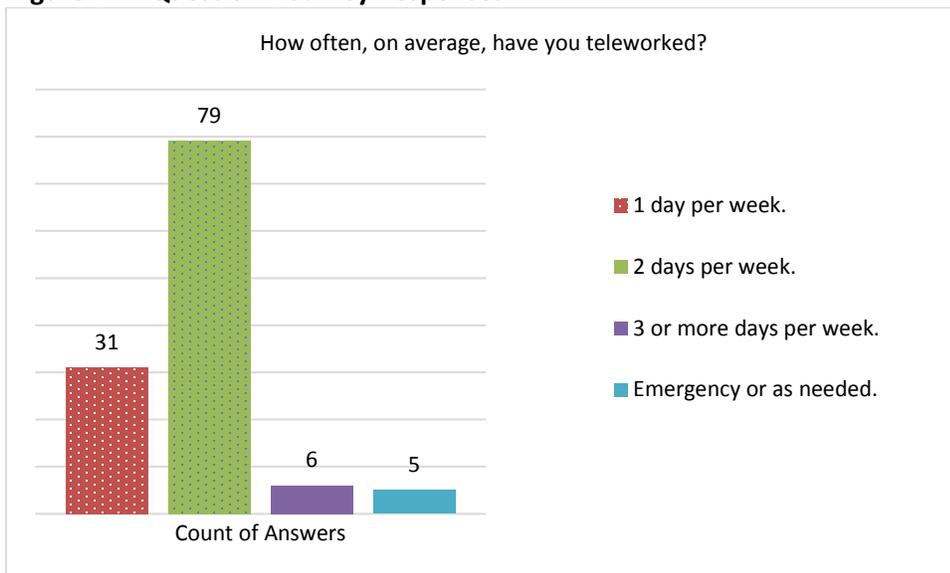
In April 2019, we conducted an anonymous survey of Railroad Retirement Board (RRB) teleworkers and managers to obtain their views and understanding of the RRB’s telework program and policies.<sup>37</sup> Out of 81 surveys sent to RRB managers, we received 12 responses. Due to the low number of responses, we did not provide the graphics or results from those responses. Out of approximately 386 RRB teleworkers surveyed, we received 119 responses to the survey. The answers to our survey have been provided in Figures 1 through 17. We also summarized the additional comments provided at the end of this Appendix.

**Figure 1. Question 1 Survey Responses**



Source: RRB Office of Inspector General (OIG) analysis of survey response. There were 119 answers by 119 individuals.

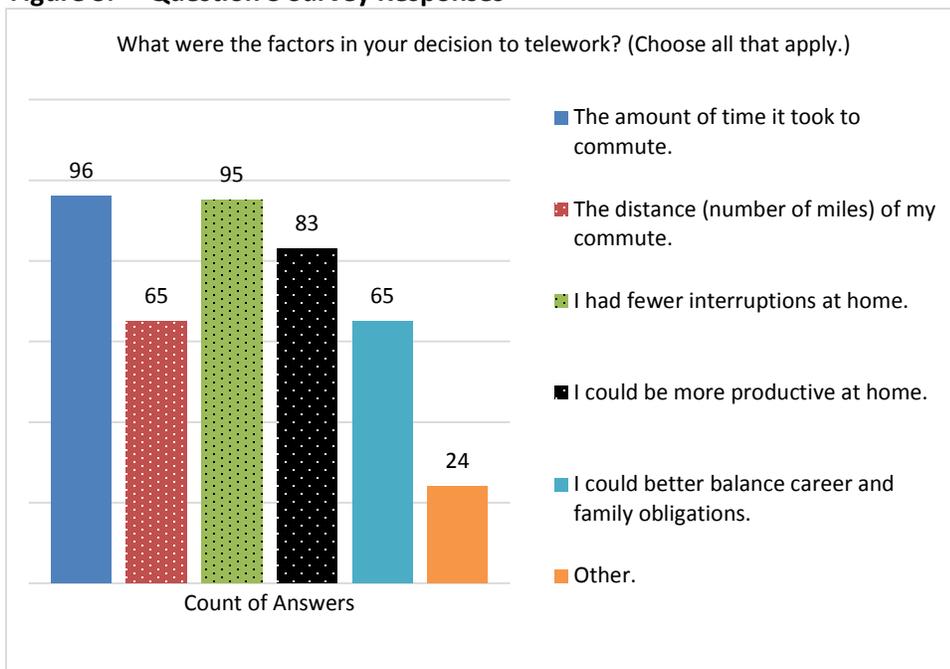
**Figure 2. Question 2 Survey Responses**



Source: RRB OIG analysis of survey response. There were 121 answers by 119 individuals, some people provided more than one answer to this question.

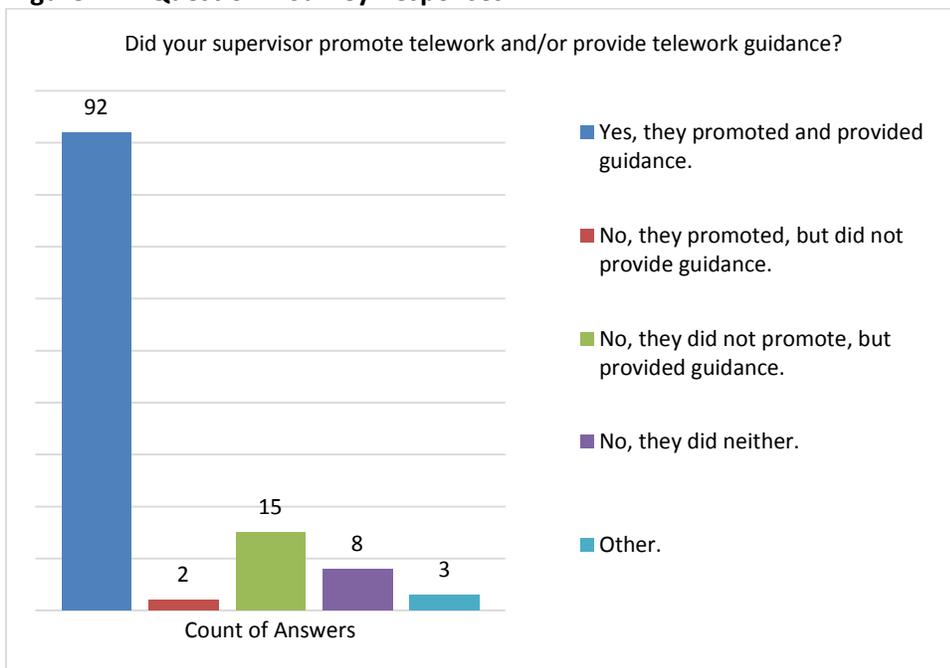
<sup>37</sup> Surveys were sent to RRB teleworkers and RRB managers who supervised employees that teleworked during fiscal years 2017 and 2018.

**Figure 3. Question 3 Survey Responses**



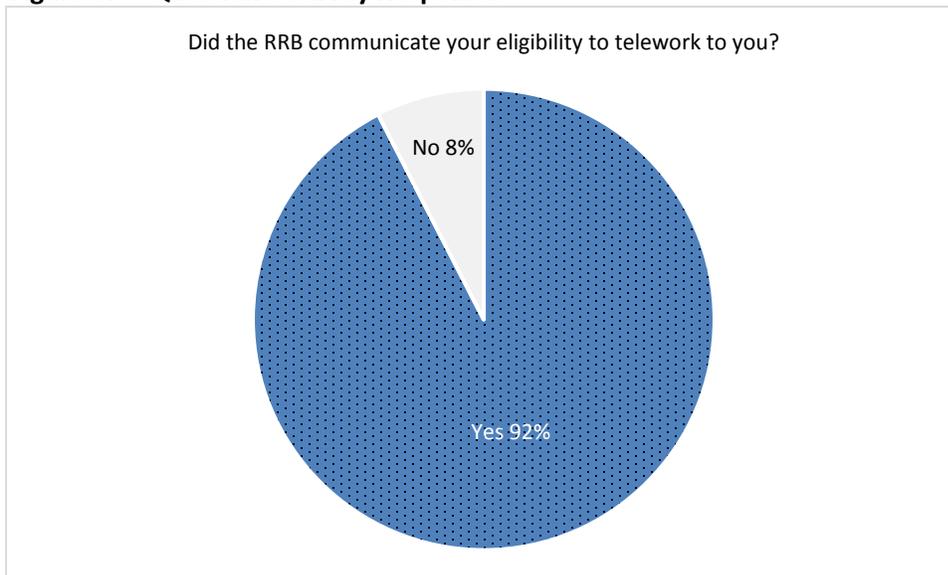
Source: RRB OIG analysis of survey response to question three. There were 428 answers by 119 individuals. Some individuals stated that other factors were (1) lower transportation costs, (2) works well with my exercise schedule, (3) weather, (4) better monitor, (5) ineffective cubicle, (6) health, and (7) less stressful.

**Figure 4. Question 4 Survey Responses**



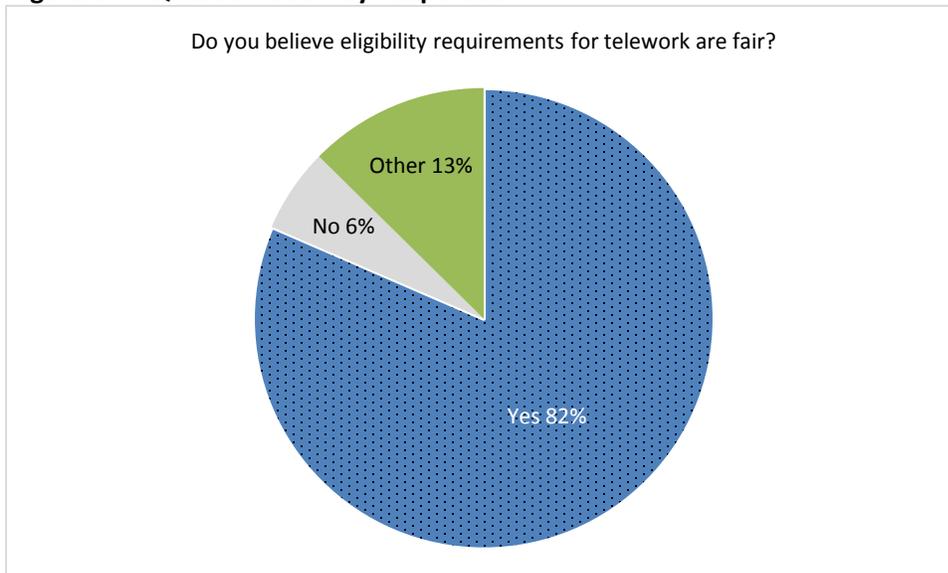
Source: RRB OIG analysis of survey response. There were 120 answers by 119 individuals, some people provided more than one answer to this question.

**Figure 5. Question 5 Survey Responses**



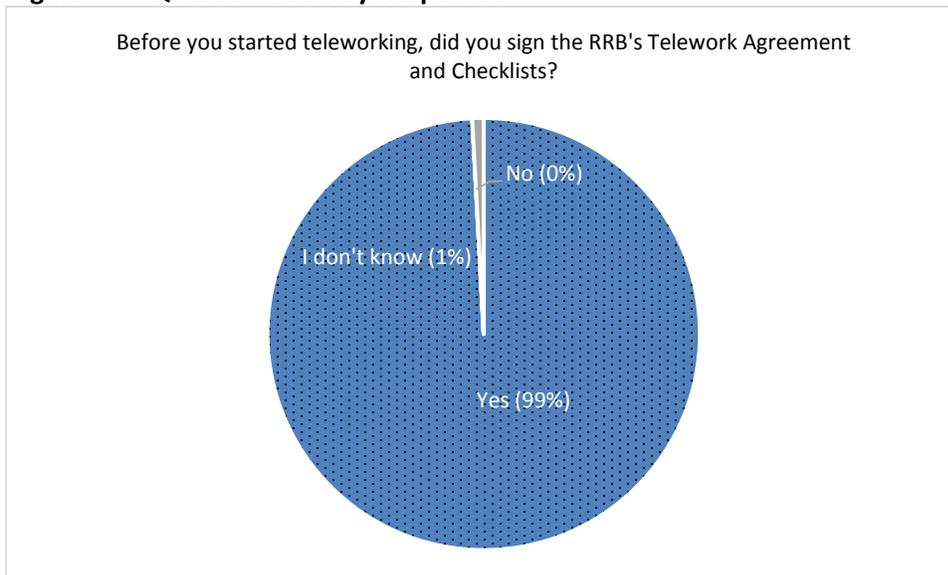
Source: RRB OIG analysis of survey response. There were 119 answers by 119 individuals.

**Figure 6. Question 6 Survey Responses**



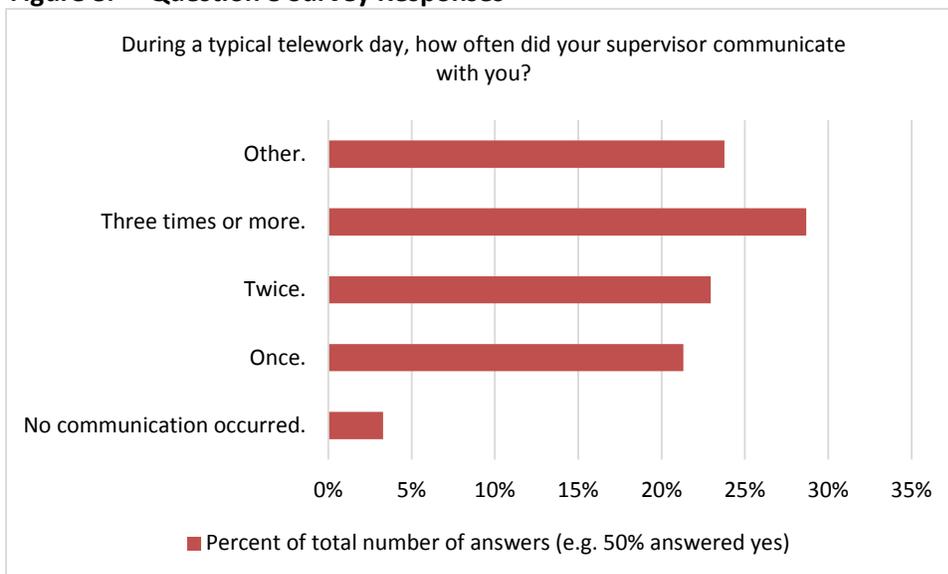
Source: RRB OIG analysis of survey response. There were 119 answers by 119 individuals. Some individuals stated that (1) it depends on your position description and role, (2) there is a discrepancy between how policy was applied even within departments, (3) they are fair in one department, but not all departments, (4) Yes and no, it should be earned not granted, (5) the RRB telework policies are not as equal as other federal agencies – at another agency, I teleworked 5 days a week.

**Figure 7. Question 7 Survey Responses**



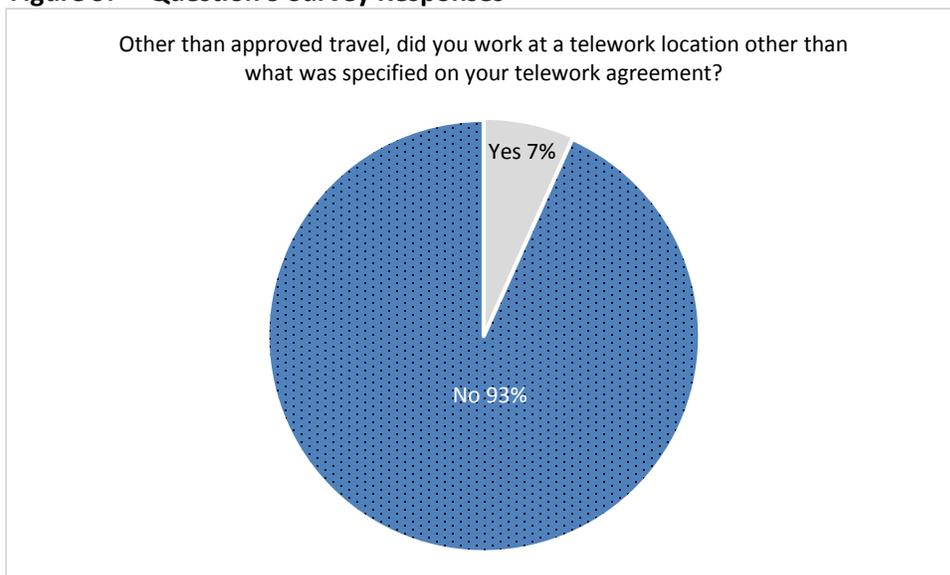
Source: RRB OIG analysis of survey response. There were 119 answers by 119 individuals.

**Figure 8. Question 8 Survey Responses**



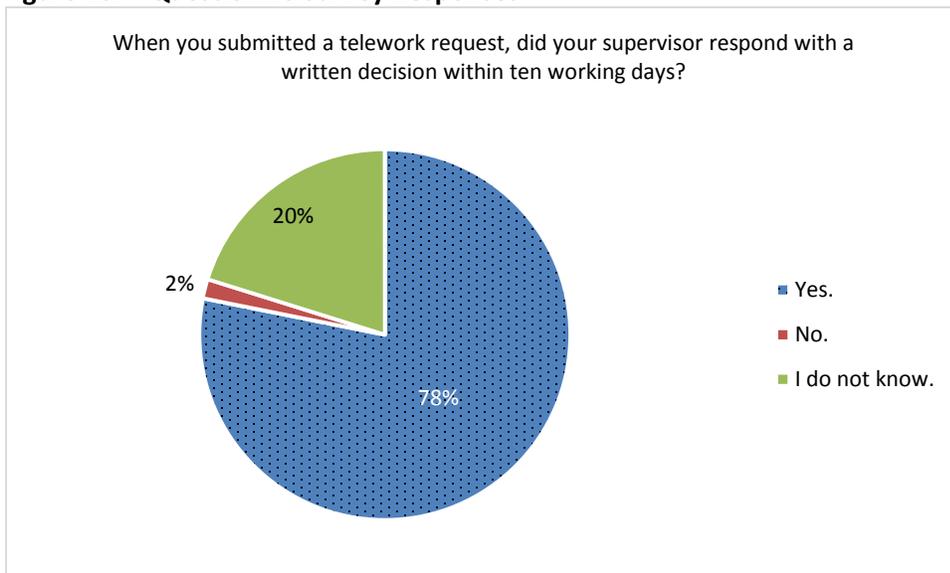
Source: RRB OIG analysis of survey response. There were 122 answers by 119 individuals, some people provided more than one answer to this question.

**Figure 9. Question 9 Survey Responses**



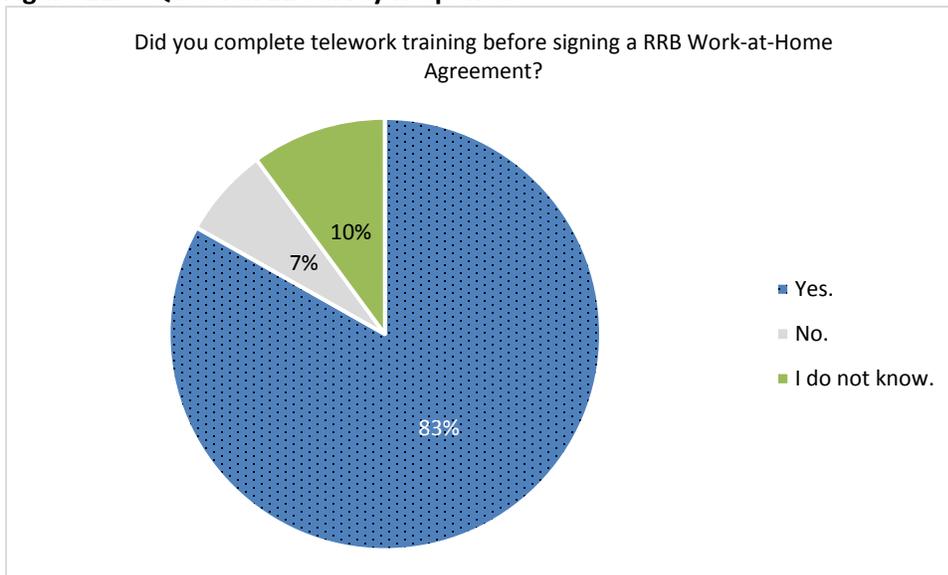
Source: RRB OIG analysis of survey response. There were 119 answers by 119 individuals. Some individuals stated that they teleworked (1) in DC for conference and had RRB business, (2) at my significant other's home, who also participates in the program, (3) various places and may not have updated my agreement, sometimes I lived in my car, (4) from my elderly mother's home, and (5) somewhere else, occasionally when WAH location Wifi was unavailable.

**Figure 10. Question 10 Survey Responses**



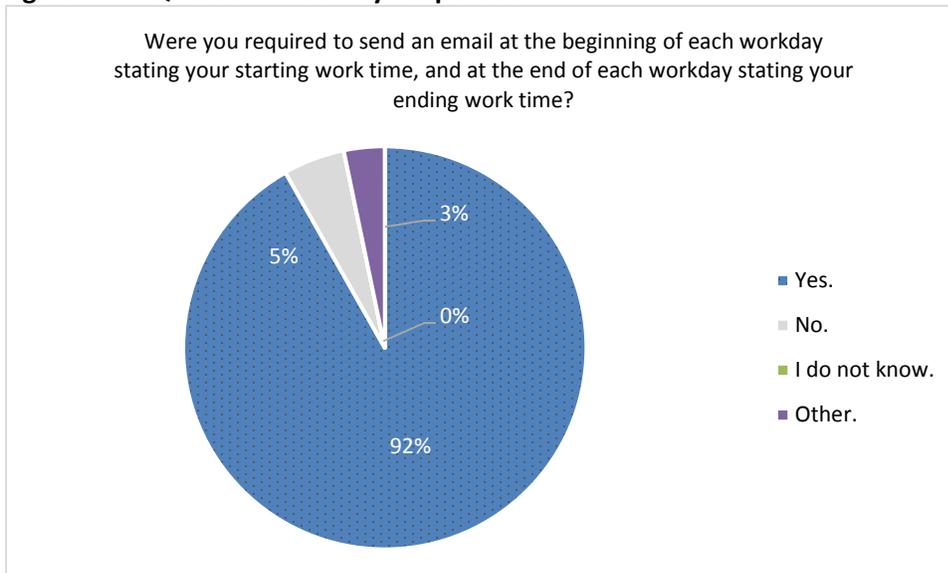
Source: RRB OIG analysis of survey response. There were 119 answers by 119 individuals.

**Figure 11. Question 11 Survey Responses**



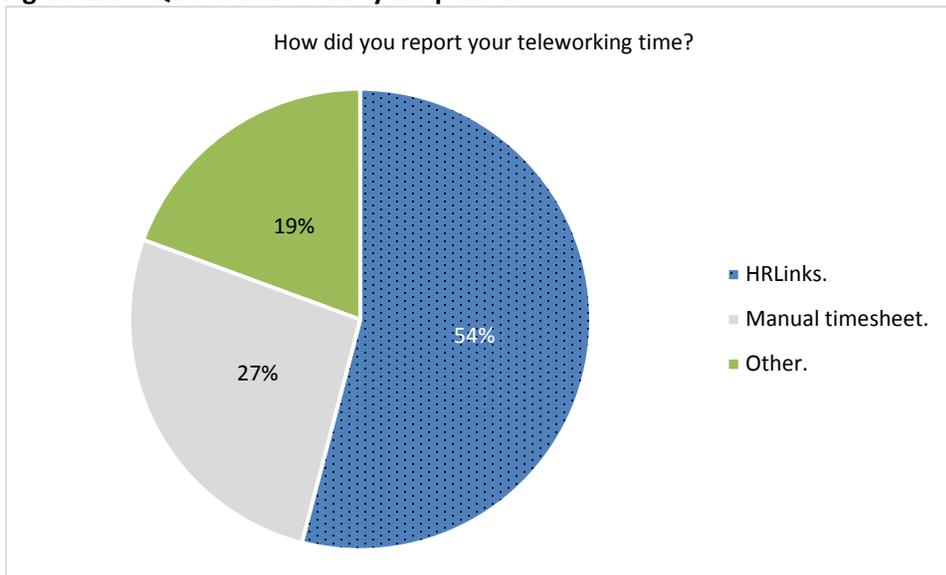
Source: RRB OIG analysis of survey response. There were 119 answers by 119 individuals.

**Figure 12. Question 12 Survey Responses**



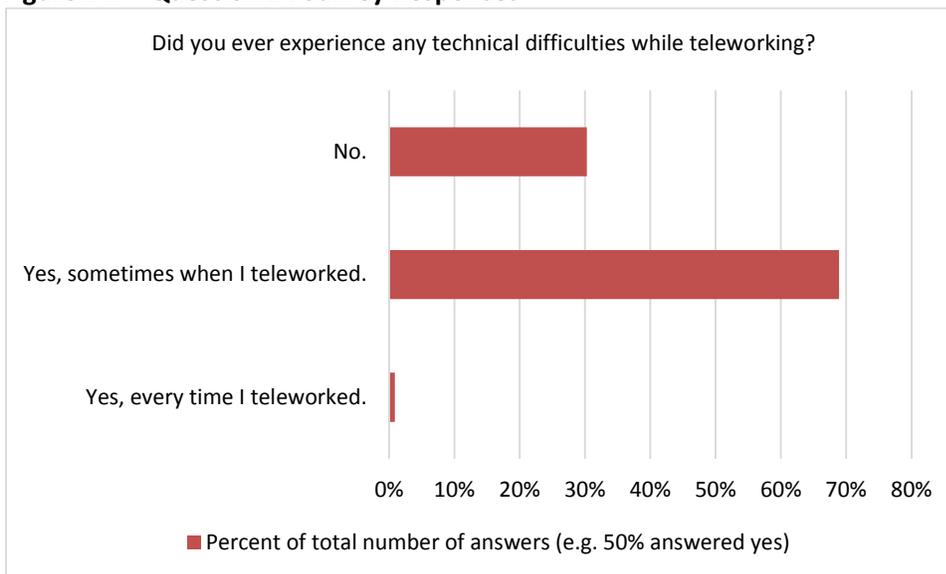
Source: RRB OIG analysis of survey response. There were 122 answers by 119 individuals, some people provided more than one answer to this question.

**Figure 13. Question 13 Survey Responses**



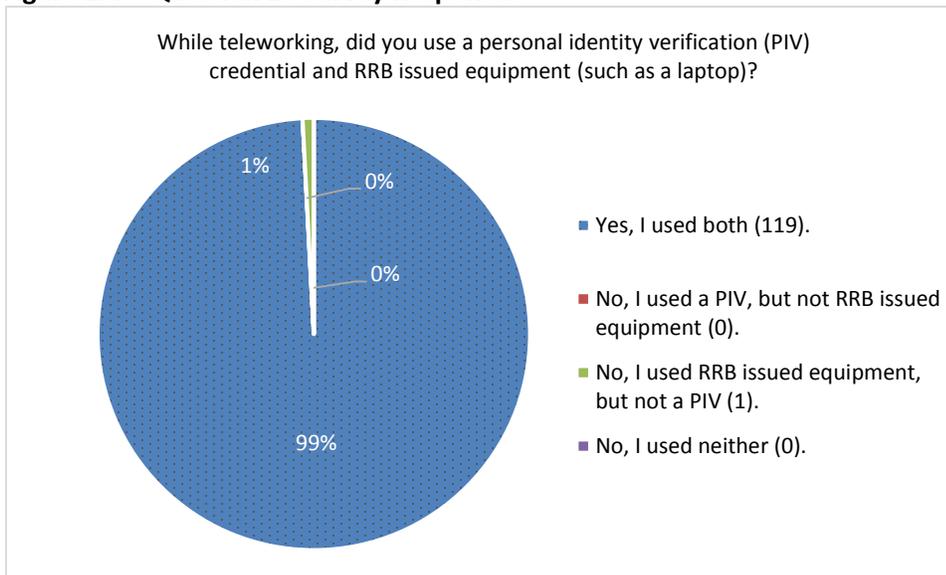
Source: RRB OIG analysis of survey response. There were 196 answers by 119 individuals. Some individuals stated that they report their telework time through (1) email, (2) SharePoint time management system, and (3) Bureau of Information Service time reporting system.

**Figure 14. Question 14 Survey Responses**



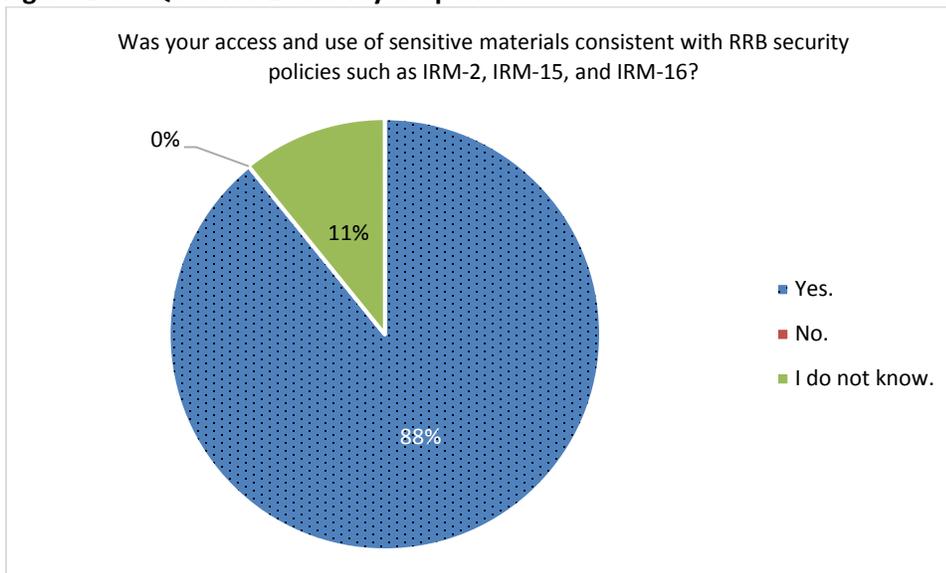
Source: RRB OIG analysis of survey response. There were 119 answers by 119 individuals. Some individuals stated that the technical issues experience were related to (1) slow connection, (2) VPN issues, (3) stuck in work-desk sessions, (4) logging in, (5) local internet service, (6) slow speeds related to work desk and mainframe, (7) Wifi issues, and (8) PIV errors.

**Figure 15. Question 15 Survey Responses**



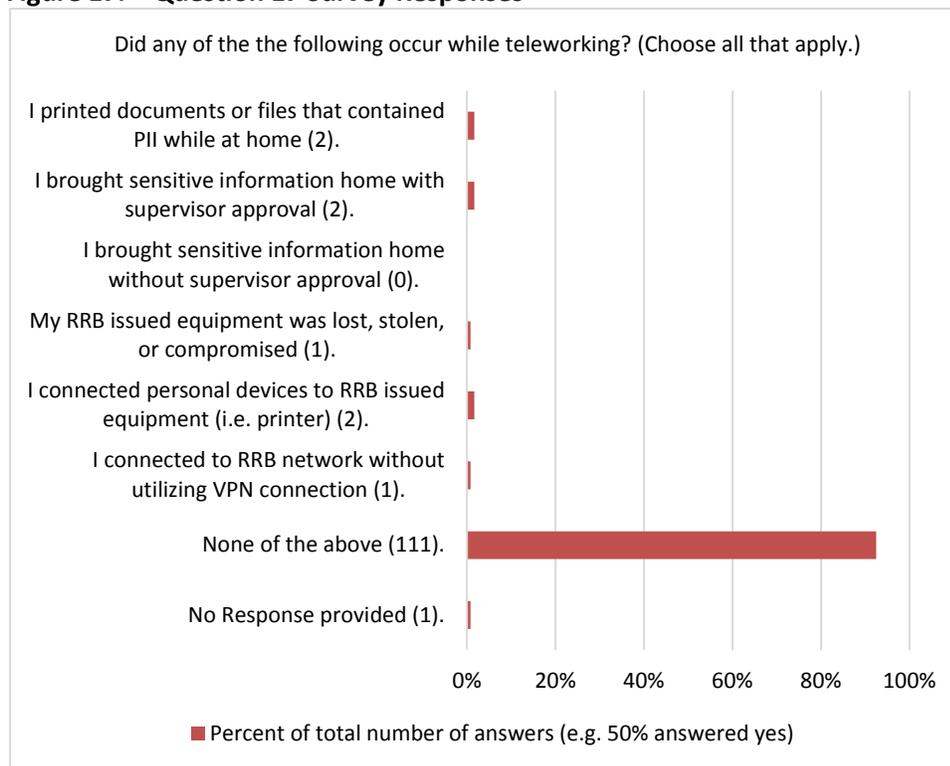
Source: RRB OIG analysis of survey response. There were 120 answers by 119 individuals, some people provided more than one answer to this question.

**Figure 16. Question 16 Survey Responses**



Source: RRB OIG analysis of survey response. There were 121 answers by 119 individuals. Some individuals stated that (1) they were not sure what those specific policies were, (2) if they were covered in training yes, but I don't have time to read them, and (3) I don't deal with sensitive materials.

**Figure 17. Question 17 Survey Responses**



Source: RRB OIG analysis of survey response. There were 120 answers by 119 individuals, some people provided more than one answer to this question.

### Additional Comments Provided by RRB Teleworkers

At the end of the survey, we asked the teleworkers, “Do you have any additional comments?” After a review of the comments, we summarized them in the following list. In general, they expressed that

- they were much productive at home and produced a better work product;
- there has been an improvement to the RRB’s telework program over the years and it has become a great and wonderful program;
- the availability of the program has led to a greater work/life balance and saving a significant amount of money on lunches, parking, and train costs;
- the program has benefited their health because it is less stressful, therefore they used less leave;
- being able to telework saved them when they got sick;
- they would like to work at home more often and the program should be expanded to include newer people;
- the rules were not clear or provided fairly across each bureau and office;
- some people abuse the program and appear not to do any work at home while teleworking;

- transporting a laptop back and forth is challenging; and
- capabilities while teleworking need to be improved and added, the RRB has slow systems and we should be able to print documents at home.