Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2020
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 September 30, 2020, the Office of Audit had 411 open recommendations for improvement, 138 of which RRB Management did not concur. The OIG believes all 411 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 411 open recommendations plus 4 implemented recommendations that have associated funds that are still being collected less 8 open recommendations from management information reports (MIR) that do not meet the criteria for semiannual reporting purposes.

<table>
<thead>
<tr>
<th>REPORT TITLE</th>
<th>MANAGEMENT DECISION</th>
<th>TOTAL POTENTIAL COST SAVING</th>
<th>COST TYPE</th>
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<tbody>
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<td>Management Information Report - Financial Interchange: Status of Prior Recommendations for Change</td>
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<td>$48,000,000</td>
<td>Funds Put to Better Use</td>
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<td>Evaluation of the RRB's Processing of Disability Earnings Cases</td>
<td>Management concurred with this recommendation.</td>
<td>$1,800,000 (Aggregate total from recommendations 1 and 2.)</td>
<td>Funds Put to Better Use</td>
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<td>Audit of Controls to Safeguard Sensitive Personally Identifiable Information</td>
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<td>Audit of Controls Over Railroad Medicare Contract Costs</td>
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<td>Audit of Railroad Retirement Act Benefit Overpayments and Internal Controls</td>
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<th>Inspection of the Railroad Retirement Board's Agency Enterprise General Information Support System Certification and Accreditation - Abstract</th>
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**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**


### Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives

**REPORT TITLE**

Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives

**REPORT DATE**

09/28/2017

**REPORT NUMBER**

17-08

**RECOMMENDATION NUMBER**

1

**MANAGEMENT DECISION**

Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**


**COST TYPE**


### Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives

**REPORT TITLE**

Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives

**REPORT DATE**

09/28/2017

**REPORT NUMBER**

17-08

**RECOMMENDATION NUMBER**

2

**MANAGEMENT DECISION**

Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**


**COST TYPE**


### Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives

**REPORT TITLE**

Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives

**REPORT DATE**

09/28/2017

**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 | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board |
| REPORT DATE | 06/05/2018 |
| REPORT NUMBER | 18-06 |
| RECOMMENDATION NUMBER | 13 |
| 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 | 06/05/2018 |
| REPORT NUMBER | 18-06 |
| RECOMMENDATION NUMBER | 14 |
| 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 | 06/05/2018 |
| REPORT NUMBER | 18-06 |
| RECOMMENDATION NUMBER | 17 |
| 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 | 06/05/2018 |
| REPORT NUMBER | 18-06 |
| RECOMMENDATION NUMBER | 19 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE |  |

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<td>REPORT NUMBER</td>
<td>18-07</td>
</tr>
<tr>
<td>RECOMMENDATION NUMBER</td>
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<td>Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.</td>
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| 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 | |
| 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 | |

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| RECOMMENDATION NUMBER | 11 |
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| TOTAL POTENTIAL COST SAVING COST TYPE | |

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| RECOMMENDATION NUMBER | 12 |
| 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 September 30, 2020

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| REPORT TITLE                                                                 | Audit of Railroad Retirement Board’s Digital Accountability and Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 |
| REPORT DATE                                                                 | 11/06/2019                                                                                |
| REPORT NUMBER                                                               | 20-01                                                                                     |
| RECOMMENDATION NUMBER                                                       | 1                                                                                         |
| MANAGEMENT DECISION                                                        | Management concurred with this recommendation.                                           |
| TOTAL POTENTIAL COST SAVING COST TYPE                                       |                                                                                         |

| REPORT TITLE                                                                 | Audit of Railroad Retirement Board’s Digital Accountability and Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 |
| REPORT DATE                                                                 | 11/06/2019                                                                                |
| REPORT NUMBER                                                               | 20-01                                                                                     |
| RECOMMENDATION NUMBER                                                       | 2                                                                                         |
| MANAGEMENT DECISION                                                        | Management concurred with this recommendation.                                           |
| TOTAL POTENTIAL COST SAVING COST TYPE                                       |                                                                                         |

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| RECOMMENDATION NUMBER | 9 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| REPORT TITLE | Audit of Railroad Retirement Board’s Digital Accountability and Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 |
| REPORT DATE | 11/06/2019 |
| REPORT NUMBER | 20-01 |
| RECOMMENDATION NUMBER | 10 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| REPORT TITLE | Audit of Railroad Retirement Board’s Digital Accountability and Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 |
| REPORT DATE | 11/06/2019 |
| REPORT NUMBER | 20-01 |
| RECOMMENDATION NUMBER | 11 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2019 |
| REPORT DATE | 11/19/2019 |
| REPORT NUMBER | 20-02 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING | |
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**MANAGEMENT DECISION**
Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

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### Railroad Retirement Board’s Telework Program Needs Improvement

**REPORT TITLE**
Railroad Retirement Board’s Telework Program Needs Improvement

**REPORT DATE**
04/24/2020

**REPORT NUMBER**
20-05

**RECOMMENDATION NUMBER**
1

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

**TOTAL POTENTIAL COST SAVING**

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**REPORT TITLE**
Railroad Retirement Board’s Telework Program Needs Improvement

**REPORT DATE**
04/24/2020

**REPORT NUMBER**
20-05

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

**TOTAL POTENTIAL COST SAVING**

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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.'

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