

Office of Inspector General
■
Railroad Retirement Board



Semiannual Report to the Congress
■
April 1, 2020 – September 30, 2020



UNITED STATES RAILROAD RETIREMENT BOARD

OFFICE OF INSPECTOR GENERAL

October 29, 2020

The Honorable Erhard R. Chorlé, Chairman
Railroad Retirement Board
844 North Rush Street
Chicago, Illinois 60611-2092

Dear Mr. Chorlé:

I am pleased to submit our *Semiannual Report to the Congress*. This report provides a descriptive summary of our activities and accomplishments during the period of April 1, 2020 through September 30, 2020. This report is submitted in accordance with Section 5 of the Inspector General Act of 1978, as amended. Section 5(b) of the Act requires that you transmit this report to the appropriate Congressional committees or subcommittees within 30 days.

During this reporting period, the Office of Audit issued reports concerning the Railroad Retirement Board's (RRB):

- telework program;
- compliance with the Improper Payments Elimination and Recovery Act of 2010;
- controls over Medicare Part B premium collection; and
- compliance, transparency, and fiscal accountability under the Coronavirus Aid, Relief, and Economic Security Act.

Our criminal investigators achieved 2 arrests, 11 criminal convictions, 7 civil judgments, and almost \$7.4 million in financial accomplishments. Note that the total amount of financial accomplishments reflect fraud amounts related to programs administered exclusively by the RRB and fraud amounts from other federal programs such as Medicare or Social Security, which were included in the disposition resulting from the investigation. Judicial sentences associated with joint casework are not necessarily delineated by agency.

We appreciate the ongoing assistance extended to our staff during the performance of their duties.

Sincerely,

Original Signed

Martin J. Dickman
Inspector General

Table of Contents

- HIGHLIGHTS 1
- INTRODUCTION..... 2
- RAILROAD RETIREMENT BOARD 2
 - Board Members 2
 - Office of Inspector General..... 2
- EXECUTIVE SUMMARY..... 3
 - Office of Audit 3
 - Office of Investigations 4
- APRIL 1, 2020 – SEPTEMBER 30, 2020 ACCOMPLISHMENTS..... 5
 - Office of Audit 5
 - Railroad Retirement Board’s Telework Program Needs Improvement (Report No. 20-05)* 5
 - Audit of Railroad Retirement Board’s Compliance with Improper Payments Reporting in the Fiscal Year 2019 Performance and Accountability Report (Report No. 20-06)*..... 6
 - Controls over Medicare Premium Penalties and Refunds Can Be Improved (Report No. 20-07)*..... 7
 - Management Information Report – Interim Report Regarding CARES Act Expenditures and Controls (Report No. 20-08)*..... 8
 - Management Decisions and Implementation 10
- Office of Investigations 11
 - Current Caseload..... 11
 - Investigative Caseload by Case Type..... 12
 - Investigative Accomplishments..... 13
- Investigative Case Summaries 14
 - Disability Investigations 14
 - Unemployment-Sickness Insurance Investigations..... 15
 - Retirement-Survivor Investigations 16
 - Railroad Medicare Investigations..... 17

Table of Contents

Hotline Contacts	19
OTHER OVERSIGHT ACTIVITIES	20
Coronavirus Aid, Relief, and Economic Security Act	20
Inspections, Evaluations, and Audits Not Disclosed to the Public	20
OPERATIONAL ISSUES.....	20
Attempts to Interfere with the Independence of the Office of Inspector General.....	21
Railroad Medicare	21
LEGISLATIVE & REGULATORY REVIEW	22
APPENDICES	23
Appendix A – Office of Inspector General Reports and Other Publicly Available Papers Issued.....	24
Appendix B – Audit Reports with Questioned Costs or with Recommendations That Funds Be Put to Better Use	25
Appendix C – Significant Matters.....	27
Appendix D – Peer Reviews	31
Appendix E – Reporting Requirements	32
Appendix F – Acronyms.....	34
Appendix G – Legal References.....	35

Semiannual Report to the Congress

Highlights

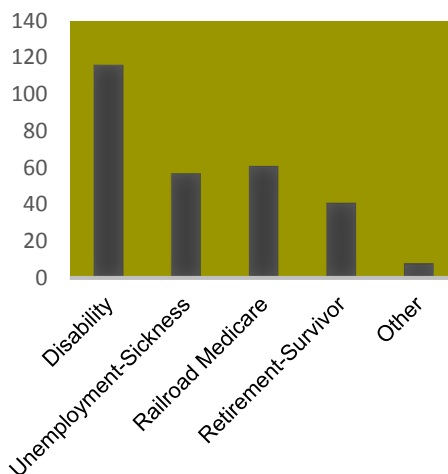
April 1, 2020 - September 30, 2020



Office of Investigations

- Investigations Closed/Opened: 92/53
- Criminal Convictions: 11
- Civil Judgments: 7
- Financial Accomplishment: Almost \$7.4 Million¹
- Hotline Contacts: 203

Number of Open Investigations:



Office of Audit

- Reports Issued: 4
- Number of New Recommendations: 24
- Total Number of Pending Recommendations: 411

¹ The total amount of financial accomplishments reflect fraud amounts related to programs administered exclusively by the RRB and fraud amounts from other federal programs such as Medicare or Social Security, which were included in the disposition resulting from the investigation. Judicial sentences associated with joint casework are not necessarily delineated by agency.

INTRODUCTION

Railroad Retirement Board

The Railroad Retirement Board (RRB) is an independent agency in the executive branch of the Federal Government. The RRB administers comprehensive disability, retirement-survivor, and unemployment-sickness insurance benefit programs for the nation's railroad workers and their families. These programs are codified under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA), respectively. During fiscal year 2019, the RRB paid more than \$13 billion in benefits (net of recoveries and offsetting collections) under these statutes to approximately 557,000 beneficiaries.

Additionally, the RRB has administrative responsibilities for certain benefit payments under the Social Security Act, including the administration of Medicare benefits for qualified railroad workers and their dependents. Pursuant to statutory authority, the RRB, in consultation with the Centers for Medicare and Medicaid Services (CMS), awards and monitors a single nationwide Railroad Medicare Part B services contract. The RRB's Specialty Medicare Administrative Contractor, Palmetto Government Benefit Administrators, LLC (Palmetto), processed almost 8.6 million claims and paid more than \$832 million in Medicare Part B benefits for fiscal year 2019.

Board Members

The RRB's Board consists of three members who are appointed, with the advice and consent of the Senate, by the President of the United States. One member is appointed upon the recommendation of railroad employers; another member is appointed upon the recommendation of representatives of railroad employees; and the third, who is the Chairman, is appointed without recommendation by either employers or employees and shall not be in the employment of or be pecuniarily or otherwise interested in any employer or organization of employees. Board Members' terms are five years in length and expire in staggered years.

Office of Inspector General

The Railroad Retirement Solvency Act of 1983 amended the RRA to provide for an Office of Inspector General (OIG) for the RRB. The 1988 amendments to the Inspector General Act of 1978 added the RRB to the list of covered agencies. The RRB's Inspector General is a Presidential Appointee, with Senate confirmation, who serves as an independent and objective voice to the Board Members and the Congress. It is the Inspector General's responsibility to promote economy, efficiency, and effectiveness in the RRB's programs and operations. To that end, the OIG conducts audits/evaluations, management reviews, and inspections of the RRB's programs and operations. As a product of its efforts, the OIG offers recommendations for agency improvement to RRB

Semiannual Report to the Congress

management. The OIG also identifies and investigates cases of fraud, waste, and abuse in the RRB's programs and operations. The OIG works closely with federal prosecutors and makes the appropriate referrals for criminal prosecution, civil prosecution, monetary recovery, or administrative action. During this semiannual reporting period, OIG operations, primarily investigative activities, were restricted due to local shelter-in-place orders and COVID-19 related travel restrictions.

The OIG has three operational components: the immediate Office of the Inspector General, the Office of Audit, and the Office of Investigations. The OIG conducts operations from several locations including the RRB headquarters in Illinois and investigative field offices in California, Pennsylvania, Texas, and Washington D.C. These field offices provide an increased investigative presence, which aids in the effective and efficient coordination of joint investigations with other Offices of Inspector General and law enforcement agencies.

EXECUTIVE SUMMARY

Office of Audit

The Office of Audit (OA) conducts financial, performance, and compliance audits and evaluations/inspections of the RRB's programs and operations. In addition to focusing on mandated audit requirements, OA strategically identifies areas affecting program performance, the efficiency and effectiveness of agency operations, and areas of potential fraud, waste, and abuse. OA's audit planning process takes into account mandated audits, Congressional and Presidential concerns, programmatic risk, and resource availability. During this reporting period, OA:

- issued the OIG's plan for oversight of the RRB's implementation of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act);
- audited the RRB's telework program;
- completed its annual audit of the RRB's compliance with the Improper Payments Elimination and Recovery Act of 2010 (IPERA) (mandated);
- audited the RRB's controls over Medicare Part B premium collection; and
- published a Management Information Report titled *Interim Report Regarding CARES Act Expenditures and Controls*.

OA's activities, during this reporting period, are discussed in further detail on pages 5 through 9 of this report. All inspections, evaluations, or audits conducted during this semiannual reporting period were disclosed to the public on OIG's website at <https://www.rrb.gov/index.php/OurAgency/InspectorGeneral> and on Oversight.gov. In general, reports that transmit non-releasable information have abstracts released publicly as noted above.

Office of Investigations

The Office of Investigations (OI) focuses its efforts on identifying, investigating, and presenting RRB benefit fraud cases for prosecution. OI conducts investigations throughout the United States related to:

- the fraudulent receipt of RRB benefit payments (disability, unemployment insurance (UI), sickness insurance (SI), or retirement-survivor benefits);
- Railroad Medicare fraud;
- false reporting by railroad employers; and
- criminal violations and misconduct by RRB personnel.

From April 1, 2020 through September 30, 2020, OI achieved:

- 2 arrests;
- 11 criminal convictions;
- 7 civil judgments; and
- almost \$7.4 million in financial accomplishments.²

Defendants, in the aggregate, were sentenced to more than 14 years of prison, 24 years of probation, and 360 hours of community service. Additional details regarding OI activities are discussed on pages 11 through 18.

² The total amount of financial accomplishments reflect fraud amounts related to programs administered exclusively by the RRB and fraud amounts from other federal programs such as Medicare or Social Security, which were included in the disposition resulting from the investigation. Judicial sentences associated with joint casework are not necessarily delineated by agency.

APRIL 1, 2020 – SEPTEMBER 30, 2020 ACCOMPLISHMENTS

Office of Audit

Congress established the OIG to provide independent oversight of the RRB. Within the OIG, OA's mission is to promote economy, efficiency, and effectiveness in the administration of the RRB's programs and operations; and to detect and prevent fraud, waste, and abuse. Through the Inspector General, OA keeps Board Members and the Congress informed of current and potential problems and deficiencies in the RRB's operations. OA also tracks the agency's progress towards corrective action.

Brief summaries of all audits completed during this reporting period follow.

Railroad Retirement Board's Telework Program Needs Improvement (Report No. 20-05)

What OA 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, OA reviewed relevant laws, regulations, RRB policies and procedures, interviewed appropriate RRB management and staff, and reviewed available telework reports. Additionally, OA 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.

What OA Found

The 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, OA 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, OA 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 OA's 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 OA Recommends

To address the exceptions identified in this audit, OA 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 report's appendix.

Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 Performance and Accountability Report (Report No. 20-06)

What OA Did

Section 3(b) of IPERA requires each agency's Inspector General to assess compliance for each fiscal year. OA's audit procedures included identification of criteria; assessment of the accuracy and completeness of agency reporting; assessment of the RRB's sampling plan, accompanying material, and related postings; and coordination efforts with CMS to determine if Railroad Medicare payment integrity information and improper payment data was reported in the U.S. Department of Health and Human Services' fiscal year 2019 Agency Financial Report.

The mandated objectives of this audit were to:

- determine whether the RRB is in compliance with IPERA;
- evaluate the accuracy and completeness of improper payment reporting; and
- evaluate agency performance in reducing and recapturing improper payments.

The scope of the audit was improper payment data reported in the RRB's fiscal year 2019 Performance and Accountability Report.

Semiannual Report to the Congress

What OA Found

The RRB was not compliant with IPERA because it did not satisfy four of six payment integrity reporting requirements. This occurred because the RRB did not publish payment integrity information or improper payment data for Railroad Medicare.

OA further determined that: (1) the agency's payment integrity reporting was incomplete and therefore inaccurate; (2) RRB's performance in reducing Railroad Medicare improper payments was inadequate and some of the RRB's recapture program information needed improvement; (3) some of RRB's additional reporting requirements pertaining to improper payment barriers and accountability, information systems and other infrastructure, and relief from annual reporting request were missing; and (4) the timeliness of improper payment data and sampling and estimation plans could be improved.

What OA Recommends

To address the exceptions in this audit, OA made five recommendations related to IPERA compliance, action plans to reduce improper payments, reconciliation of data, and resuming Railroad Medicare reporting.

RRB management concurred with one of the five recommendations. RRB's position was that CMS was responsible for the Medicare program as a whole, the RRB's Medicare responsibilities were limited overall, and if RRB published Railroad Medicare payment integrity information it would have resulted in duplicative reporting. OA disagreed with this position and continues to see the need for the recommendations as explained throughout the report.

Controls over Medicare Premium Penalties and Refunds Can Be Improved (Report No. 20-07)

What OA Did

This audit was performed in response to concerns with open OIG audit recommendations addressing prior Medicare premium penalty rate calculation weaknesses first reported in March 2009.

The scope of the audit was the Office of Programs' (Programs) Medicare premium penalty rate study conducted from April 2009 through December 2012 and penalty cases residing in the Medicare Part B database, as of April 24, 2019.

OA's objective was to determine if the RRB was calculating monthly Medicare Part B premiums with associated penalties accurately, and was issuing timely and appropriate penalty refunds to those beneficiaries that were assessed a penalty or adjustment in

Semiannual Report to the Congress

error. In order to complete this work, OA considered laws, regulations, guidance and RRB policies and procedures related to Medicare Part B, tested RRB's compliance with both through three statistically valid and four nongeneralizable samples, and reviewed agency documentation, records, and system data. OA also interviewed applicable agency staff.

What OA Found

The RRB Railroad Medicare Part B premiums and associated penalties were generally calculated accurately and premium penalty refunds were issued timely. However, Medicare premium penalty and refund authorization controls were not effective. OA considered the effectiveness of Programs' Medicare premium penalty rate study and whether it had improved over time. OA identified scenarios where Programs did not always adhere to its existing procedures or where procedures could be improved for calculating and authorizing Medicare premium penalties and refunds.

What OA Recommends

To address the weaknesses identified in this audit, OA made eight recommendations related to improving and strengthening its controls over the penalty calculation process, the accuracy of supporting data, and the policy and procedure and controls over the Medicare premium penalty and refund authorization process.

RRB management concurred with five recommendations and partially concurred with three recommendations. Although the agency partially concurred with three recommendations, OA continues to see the need for the recommendations as stated.

Management Information Report – Interim Report Regarding CARES Act Expenditures and Controls (Report No. 20-08)

What OA Did

The OIG works to provide oversight to all aspects of agency responsibility, which includes monitoring the implementation of significant provisions of laws and regulations and major projects to identify at-risk situations. Consistent with this approach, OA examined the mobile phone purchase and the monitoring of the unemployment and sickness payments for potential fraud in response to the CARES Act.

The objective of this interim review was to provide RRB management with information that will assist them in ensuring compliance, transparency, and fiscal accountability under the CARES Act.

The scope of this review was the RRB's actions and implementation through August 2020 for the purchase and deployment of mobile phones as funded by CARES Act appropriation and controls over CARES Act benefit payments.

What OA Found

The CARES Act, signed into law on March 27, 2020, boosts unemployment and sickness benefits for railroad workers impacted by the COVID-19 pandemic. The RRB has issued over \$147 million in additional unemployment and sickness benefits under the provisions of the CARES Act since May 10, 2020. In addition, the CARES Act awarded the RRB a \$5 million appropriation to prevent, prepare for, and respond to coronavirus, including the purchase of information technology equipment to improve the mobility of the workforce to administer the RUIA. RRB approved a plan to purchase and deploy 685 mobile phones to RRB employees to improve mobility of the workforce with this appropriation. OA found that 70 percent of the mobile phones acquired in April 2020 to support the RRB workforce during the COVID-19 pandemic were not functioning as of August 2020 and the RRB did not intend to make the telephone numbers available internally within the RRB. OA also found that the CARES Act benefit payments are being issued without any concurrent verification against state wages and unemployment benefits for the same periods.

What OA Recommends

To address the issues regarding mobile phone purchases, OA made two recommendations to the Executive Committee to reconsider the need for all RRB employees to have the mobile phones and the related recurring costs and to make the mobile phone numbers available internally.

To address the issues regarding the lack of concurrent matching of CARES Act payments against state benefits, OA recommended that the Executive Committee obtain state wage and unemployment data in a timelier manner in order to match against CARES Act RRB payments to identify potential fraud faster and to increase program integrity.

RRB management has concurred with OA's recommendation to make the mobile phone numbers available but did not concur with the other two recommendations.

Semiannual Report to the Congress

Management Decisions and Implementation

As part of its oversight activities, the OIG tracks the agency's implementation of audit recommendations. The reporting of management decisions and corrective actions for all audit recommendations is required by the Office of Management and Budget (OMB) Circular No. A-50 (Revised) and the Inspector General Act of 1978, as amended.

Management Decisions	
Requiring Management Decision on April 1, 2020	0
Pending Management Decision for New Recommendations	0
Management Decision on Previous Recommendations	0
Recommendations Pending Management Decision on September 30, 2020	0

Corrective Actions	
Recommendations Requiring Action on April 1, 2020	414
Recommendations Issued During Reporting Period	24
Corrective Actions Completed During Reporting Period	27
Recommendations Rejected During Reporting Period	0
Final Actions Pending on September 30, 2020	411

The Inspector General Empowerment Act of 2016 requires additional details pertaining to outstanding and unimplemented recommendations. This information, including the associated potential cost savings, regarding the 411 open audit recommendations is incorporated into this report by reference and may be accessed in the library section of OIG's website.³ This report is titled *Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2020*.

³ <https://www.rrb.gov/index.php/OurAgency/InspectorGeneral>

Office of Investigations

OI's primary objective is to investigate and refer for prosecution or for monetary recovery action cases of fraud, waste, and abuse in the RRB's programs. OI also seeks to prevent and deter program fraud by reporting systemic weaknesses identified through investigative work. In order to maximize the impact of its resources, OI pursues cooperative investigative activities in coordination with other Inspectors General such as the Office of Inspector General for the U.S. Department of Health and Human Services, the Office of Inspector General for the Social Security Administration, and other law enforcement agencies, such as the Federal Bureau of Investigation and the U.S. Secret Service.

Current Caseload

During this reporting period, OI opened 53 new investigative cases.⁴

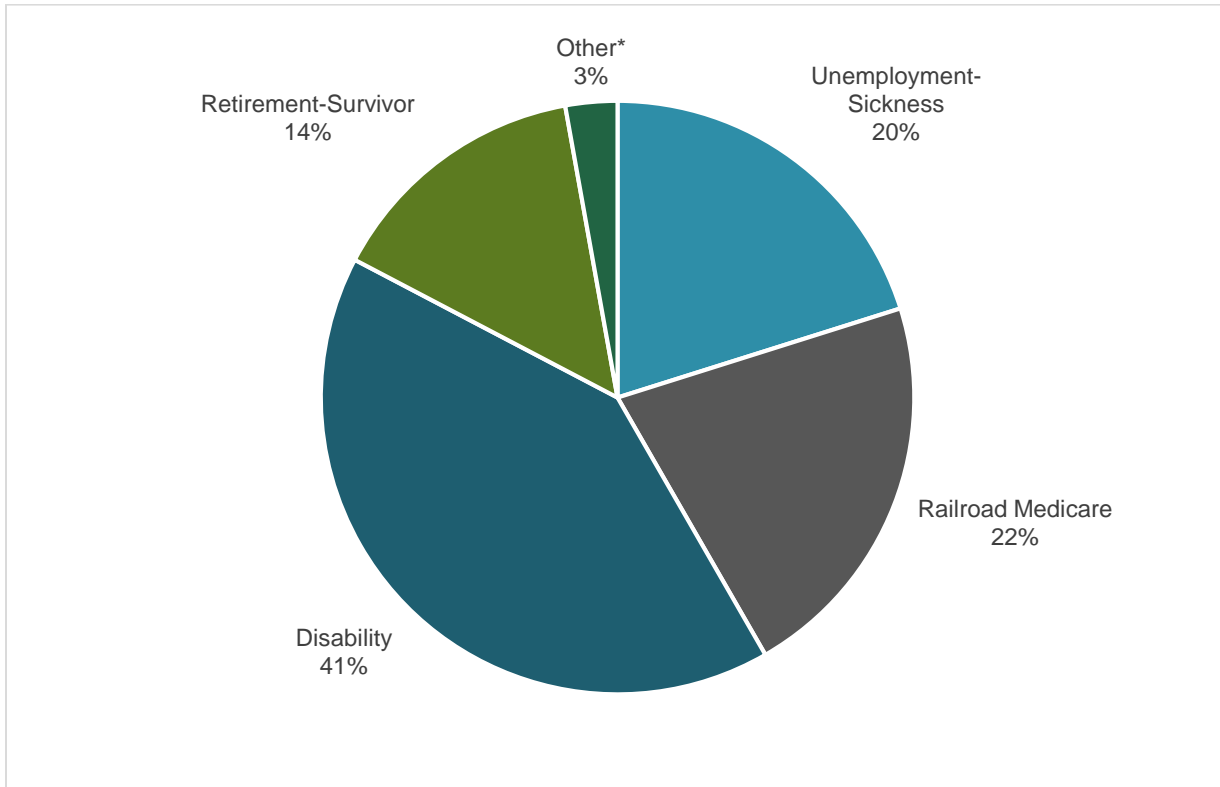
Current Caseload	
Investigative Cases Open as of April 1, 2020	322
Investigative Cases Closed During Reporting Period	92
Investigative Cases Opened During Reporting Period	53
Investigative Cases Open as of September 30, 2020	283

As of September 30, 2020, OI's investigative caseload totaled 283 matters which represents almost \$551 million in potential fraud losses.⁵ The chart on the following page reflects the distribution of OI cases open at the end of the reporting period.

⁴ An investigative case may include multiple subjects.

⁵ This reflects potential fraud amounts related to programs administered exclusively by the RRB and potential fraud amounts from other federal programs such as Medicare or Social Security which have been identified during OI's joint investigative work.

Investigative Caseload by Case Type



*Other case type is an amalgam of various types of cases involving matters such as misconduct by RRB employees, threats against agency employees, false reporting by railroad employers, and others.

Semiannual Report to the Congress

Investigative Accomplishments

Action	April 1, 2020 – September 30, 2020
Total Number of Investigative Reports Issued	30
Total Number of Persons Referred to the Department of Justice for Criminal Prosecution	17
Total Number of Persons Referred to State or Local Prosecuting Authorities for Criminal Prosecution	None
Indictments/Informations During Reporting Period (Original Prosecutive Referral Made Prior to April 1, 2020)	5
Subpoenas Issued	63
Arrests	2
Criminal Convictions	11
Civil Judgments	7
Restitution and Fines ⁶	More Than \$6.9 Million
Civil Damages and Penalties ⁷	Almost \$415,000
Prison	More Than 14 Years
Probation	24 Years
Community Service	360 Hours

⁶ The totals in this table reflect fraud amounts related to programs administered exclusively by the RRB and fraud amounts from other federal programs such as Medicare or Social Security, which were included in the disposition resulting from the investigation. Judicial sentences associated with joint casework are not necessarily delineated by agency.

⁷ See above footnote.

Investigative Case Summaries

Brief descriptions of representative matters referred to prosecutorial authorities and the resulting convictions are summarized on pages 14 through 18. OI does not have any substantiated senior government employee misconduct cases or incidents of whistleblower retaliation to report.

Disability Investigations

OI conducts fraud investigations relating to the RRB's disability program. Railroad workers who are awarded an RRB disability annuity are subject to work restrictions and earnings limitations. Disability benefit fraud may involve applicant fraud or sophisticated schemes to hide disqualifying work activities/earnings from the RRB.

During this reporting period, OI obtained two criminal convictions and two civil judgments for disability fraud cases. Defendants in these cases received sentences totaling 10 years of probation, 160 hours of community service, and were ordered to pay almost \$439,000 in restitution and civil damages.

Descriptions of representative disability fraud cases from this reporting period follow.

Disability Annuitant Criminally Convicted

OI investigated a disability annuitant who failed to report income and excess earnings to the RRB.

This case was referred to the United States Attorney's Office for the Middle District of Florida which filed an information against the annuitant. The annuitant subsequently pleaded guilty to making false statements and was sentenced to 5 years of probation, 160 hours of community service, and ordered to repay almost \$40,000 in restitution.

Disability Annuitant Fails to Report Earnings to the RRB

OI investigated a disability annuitant who failed to report his earnings to the RRB.

This case was referred to the United States Attorney's Office for the Western District of Missouri which filed an indictment against the annuitant. The annuitant subsequently pleaded guilty to two counts of making false statements and was sentenced to five years of probation and ordered to repay more than \$34,000 in restitution.

Self-Employed Disability Annuitant Fails to Report Earnings to the RRB

OI investigated a self-employed disability annuitant who failed to report his earnings to the RRB.

This case was referred to the United States Attorney's Office for the Western District of Arkansas. The annuitant entered into a consent judgment with the United States Attorney's Office agreeing to repay almost \$143,000.

Unemployment-Sickness Insurance Investigations

UI and SI benefit fraud typically involves individuals claiming and receiving benefits while working or collecting state administered unemployment benefits. OI receives the majority of these case referrals from the RRB's Sickness and Unemployment Benefits Division.

During this reporting period, OI obtained five criminal convictions and two civil judgments for UI-SI fraud cases. Defendants in these cases received, in the aggregate, sentences totaling four years of probation and were ordered to pay almost \$101,000 in restitution and civil damages/penalties. OI also received more than \$10,000 in recoveries when a claimant paid his fraud amount in full.

Descriptions of representative UI-SI fraud cases from this reporting period follow.

UI Claimant Pleaded Guilty to Theft of Government Services

OI investigated a UI claimant based upon a referral from the RRB. OI's investigation determined that during the period of December 2012 through March 2017, the claimant applied for UI benefits on the same days he was working and being paid by a railroad employer. The claimant submitted a total of 85 false claims and received almost \$29,000 in fraudulent UI benefits.

This case was referred to the United States Attorney's Office for the Central District of Illinois. The United States Attorney's Office filed an information against the claimant for Theft of Government Services. He subsequently pleaded guilty and was sentenced to three years of probation and ordered to pay full restitution.

Self-Employed SI Claimant Pleaded Guilty to Fraud Charges

OI investigated a SI claimant based upon a referral from the RRB. OI's investigation determined that during the period of September 2017 through May 2018, the claimant applied for SI benefits on the same days he was self-employed. The claimant submitted a total of 27 false claims and received more than \$15,000 in fraudulent SI benefits.

Semiannual Report to the Congress

This case was referred to the United States Attorney's Office for the Middle District of North Carolina. The United States Attorney's Office filed an information against the claimant. He subsequently pleaded guilty and was sentenced to one year of probation and ordered to pay full restitution plus a \$4,100 fine.

UI Claimant Enters into a Settlement Agreement

OI investigated a UI claimant based upon a referral from the RRB. OI's investigation determined that during the period of June 2018 through February 2019, the claimant applied for UI benefits on the same days he was working and being paid by a private employer. The claimant submitted a total of 15 false claims and received almost \$8,300 in fraudulent UI benefits.

This case was referred to the United States Attorney's Office for the Eastern District of Kentucky. The claimant entered into a settlement agreement with the United States Attorney's Office agreeing to repay almost \$12,400 in civil damages.

Retirement-Survivor Investigations

The RRA provides retirement-survivor benefits for qualified railroad workers and their families. RRB retirement-survivor benefit fraud typically involves:

- an individual failing to report information to the RRB that may disqualify the annuitant from receiving benefits;
- instances of theft or fraudulent cashing of retirement benefit checks by someone other than the authorized RRB annuitant; or
- an individual designated to receive RRB benefits on behalf of an RRB annuitant fraudulently using the funds for their own personal use.

During this reporting period, OI obtained one criminal conviction and two civil judgments for retirement-survivor benefit fraud cases. Defendants in these cases received, in the aggregate, sentences totaling 71 months of prison, 3 years of probation, 200 hours of community service, and more than \$12,000 in civil judgments.

Descriptions of these retirement-survivor fraud cases follow.

Financial Management Firm Criminally Prosecuted for Embezzling Federal Benefit Funds

OI worked cooperatively with the Offices of Inspector General for the Social Security Administration and the Department of Veterans Affairs to investigate a non-profit which provides guardianships, conservatorships, and financial management services to individuals needing assistance with their financial affairs including government benefits.

The joint investigation revealed that the organization's owners and directors conspired to embezzle federal benefit funds from their clients including RRB beneficiaries.

This case was referred to the United States Attorney's Office for the District of New Mexico which filed an indictment against the parties involved. To date, one of the directors pleaded guilty to Conspiracy to Commit Money Laundering. He was sentenced to 71 months of prison, 3 years of probation, and 200 hours of community service. This case is ongoing and restitution will be entered once all co-defendants have been sentenced.

Two Civil Judgments Entered in a Deceased Payee Case

OI investigated a deceased payee case against an annuitant's nephews.

This case was referred to the United States Attorney's Office for the Northern District of Illinois which filed a civil complaint against the nephews. The District Court subsequently entered civil judgments against the nephews for more than \$6,000 each.

Railroad Medicare Investigations

All of OI's active Railroad Medicare cases are being worked jointly with either the Office of Inspector General for the U.S. Department of Health and Human Services, the Office of Inspector General for the Office of Personnel Management, or other agencies responsible for investigating health care fraud. Interagency cooperation is imperative to effective law enforcement especially among agencies responsible for investigating the complexities of health care fraud committed against multiple federal agencies.

During this reporting period, OI obtained three criminal convictions and one civil judgment for Railroad Medicare related fraud cases. Defendants in these cases received, in the aggregate, sentences totaling more than eight years of prison, seven years of probation, and were ordered to pay almost \$6.8 million in restitution, fines, and civil damages/penalties.⁸

Descriptions of representative Railroad Medicare related fraud cases from this reporting period follow.

⁸ Since OI's Railroad Medicare fraud cases are joint investigations, the amount of restitution, fines, damages, or penalties ordered include losses to other health care programs. Sentences associated with joint casework are not necessarily delineated by agency.

Home Health Service Owner Prosecuted for Medicare Fraud

An OI Special Agent worked cooperatively as a member of a multi-agency team investigating allegations contained in a Qui Tam lawsuit filed in the Northern District of Illinois. Agents were able to prove that the owner of a home health service defrauded Medicare and the United States Attorney's Office intervened in this case.

The U.S. Attorney's Office filed an indictment against the owner and he subsequently pleaded guilty to a superseding information. The owner was sentenced to six months of prison, one year of probation, and ordered to pay more than \$500,000 in restitution.

Senior Daily Care Provider Prosecuted for Violating Anti-Kickback Regulations

An OI Special Agent participated as a member of a multi-agency team investigating allegations into the medical billing practices of a psychiatric clinic. The investigation revealed that the clinic violated anti-kickback regulations.

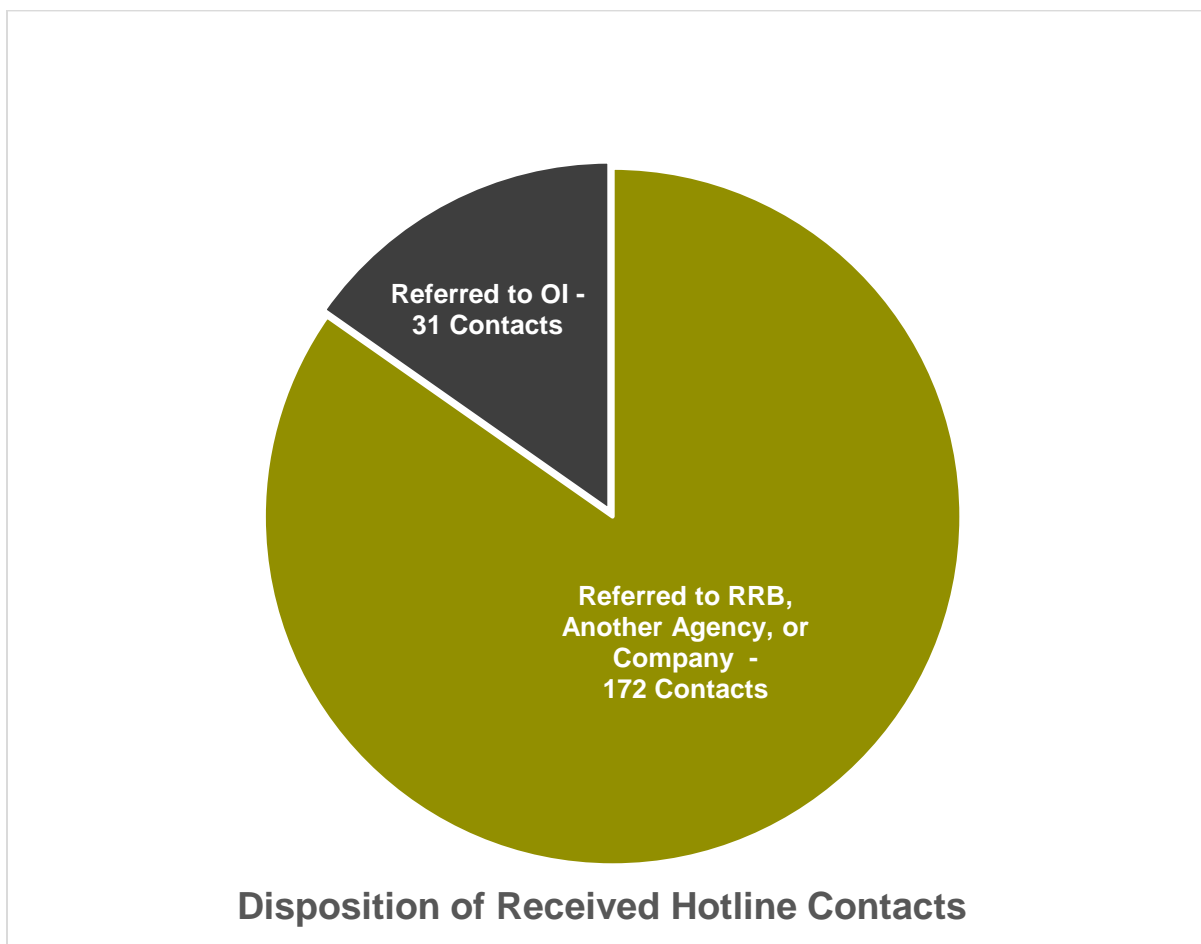
This case was prosecuted by the United States Attorney's Office for the Southern District of Texas which filed an indictment against multiple individuals. A senior daily care provider subsequently pleaded guilty and was sentenced to two years of prison, three years of probation, and ordered to pay almost \$5.3 million in restitution.

Qui Tam Lawsuit Settled for \$1.5 Million

An OI Special Agent worked cooperatively as a member of a multi-agency team investigating allegations contained in a Qui Tam lawsuit filed in the Eastern District of Tennessee. Agents were able to prove that the subject medical provider fraudulently billed Medicare and the United States Attorney's Office subsequently intervened in this case. The U.S. Attorney's Office entered into a settlement agreement with the provider for more than \$1.5 million with Railroad Medicare accounting for \$12,750 of this amount.

Hotline Contacts

The OIG's hotline provides an open line of communication for individuals to report suspected criminal activity and mismanagement/waste of RRB funds. During this reporting period, the hotline received 203 contacts in the following manner: 46 percent by telephone, 46 percent by email, and 8 percent by mail. The following chart summarizes the disposition of these received hotline contacts.



OTHER OVERSIGHT ACTIVITIES

Coronavirus Aid, Relief, and Economic Security Act

The CARES Act, signed into law on March 27, 2020, boosted unemployment and sickness benefits for railroad workers impacted by the COVID-19 pandemic. In order to pay for these enhanced benefits, RRB was appropriated \$475 million plus access to remaining funds previously appropriated under the American Recovery and Reinvestment Act of 2009 and the Worker, Homeownership, and Business Assistance Act of 2009. The RRB was also awarded an additional amount of \$5 million to prevent, prepare for, and respond to coronavirus, including the purchase of information technology equipment to improve the mobility of the workforce and provide for additional hiring or overtime hours as needed to administer the RUIA.

The OIG works to provide oversight to all aspects of agency responsibility, which includes monitoring the implementation of significant provisions of laws, regulations, and major projects to identify at-risk situations. Consistent with this approach, we published our CARES Act oversight plan on May 15, 2020. This plan articulates the OIG's plan of action for monitoring agency implementation of the CARES Act and the issuance of the economic considerations. OIG's objective was to provide RRB management with information that will assist them in ensuring compliance, transparency, and fiscal accountability with the CARES Act. As part of ongoing CARES Act oversight, OIG issued *Management Information Report – Interim Report Regarding CARES Act Expenditures and Controls* on September 28, 2020. This report is discussed in more details on pages 8-9.

Inspections, Evaluations, and Audits Not Disclosed to the Public

No inspections, evaluations, or audits were conducted and not disclosed to the public during the reporting period. Reports that transmit non-releasable information have abstracts released publicly on OIG's website and Oversight.gov.

OPERATIONAL ISSUES

The following operational issues impact the OIG's ability to effectively carry out its oversight role.

Attempts to Interfere with the Independence of the Office of Inspector General

During this semiannual period, there were no attempts to interfere with the independence of the OIG; however, RRB management's denial of its ownership of the Railroad Medicare program impacts our oversight responsibilities as explained below.

Railroad Medicare

Although Railroad Medicare is one of the programs that the agency administers, RRB management denies some of its responsibilities for this program. RRB management stated that they, in conjunction with CMS, agree that Medicare should be treated as one program and thus RRB improper payment reporting for Railroad Medicare duplicates actions taken by CMS. OIG disagrees that RRB reporting of Railroad Medicare duplicates Medicare improper payment reporting made by CMS. These concerns continue and were previously discussed in our September 2019 and March 2020 semiannual reports.

As a result of the RRB's position that Railroad Medicare reporting duplicates improper payment reporting by CMS, RRB did not report Railroad Medicare in the Payment Integrity section of its Fiscal Year 2019 Performance and Accountability Report, as required for programs that an agency administers. In accordance with IPERA, OA conducted the mandated improper payments audit during this semiannual period. OA's audit report issued in May 2020 addressed the RRB's lack of reporting for the Railroad Medicare program and RRB management did not concur with three of OA's recommendations, citing the reasons explained above as the basis for nonconcurrency. OA's prior year mandated improper payments audit issued in June 2019 identified many recommendations for Railroad Medicare improper payment reporting. In response to that report, RRB management did not concur with 14 of OA's recommendations, citing that their reporting duplicated overall Medicare reporting made by CMS.

In a related matter, the RRB stated that it is not responsible for the Railroad Medicare program and therefore did not concur with 32 of OA's recommended corrective actions that addressed the need to detect and prevent payments for improper evaluation and management services in an audit report that was issued in August 2019.

To facilitate resolution of this matter, the Inspector General sent a letter to CMS describing these concerns and seeking CMS' input regarding each agency's responsibilities in regard to the Railroad Medicare program.

RRB management explained that they have been working with CMS for the creation of an updated memorandum of understanding (MOU) that would spell out each agency's responsibilities with respect to the Medicare contract and the reporting responsibilities for improper payments. Although the MOU was expected to be finalized by the end of

Semiannual Report to the Congress

2020, RRB management explained that actions have been postponed due to shifting resources to address coronavirus activities. RRB management stated that the meetings are expect to resume in fiscal year 2021.

The RRB's position on this matter impacts our office due to our oversight responsibilities regarding the Railroad Medicare program. Legislation requires Offices of Inspector General to conduct annual improper payment audits of programs that the agency administers. In addition, OA conduct other audits of the Railroad Medicare program. As OIG continues to conduct oversight responsibilities for Railroad Medicare, RRB management's position that it has very limited responsibility for this program and their use of this as a basis for not taking recommended corrective actions, leaves the Railroad Medicare program at an elevated risk for fraud and abuse. In addition, some Railroad Medicare improper payment recoveries are not being made, and the RRB continues to be noncompliant for Railroad Medicare improper payment reporting, as explained in other sections of this semiannual report.

The RRB uses the contracted services of Palmetto to process Medicare Part B claims for qualified railroad retirement beneficiaries. While benefits received under Railroad Medicare are solely for qualified railroad workers and their dependents, the quality of healthcare, monthly premium cost, and customer service are not distinct from traditional Medicare. If RRB management denies ownership of its Railroad Medicare program responsibilities and does not accept responsibility for minimizing improper payments, there is no practical reason for its existence. While RRB receives significant funding to administer the Railroad Medicare program, management has declined to accept responsibility for oversight and improper payment recovery. As a result, it is inefficient and not cost effective to have a separate Railroad Medicare Part B contractor.

LEGISLATIVE & REGULATORY REVIEW

The Inspector General Act of 1978, as amended, requires the Inspector General to review existing and proposed legislation and regulations relating to the programs and operations of the agency. The agency did not submit any legislative proposals for OIG review during this reporting period.

Semiannual Report to the Congress

APPENDICES

<i>Appendix</i>	<i>Title</i>	<i>Page No.</i>
A	Office of Inspector General Reports and Other Publicly Available Papers Issued	24
B	Audit Reports with Questioned Costs or with Recommendations that Funds be Put to Better Use	25
C	Significant Matters	27
D	Peer Reviews	31
E	Reporting Requirements	32
F	Acronyms	34
G	Legal References	35

Appendix A – Office of Inspector General Reports and Other Publicly Available Papers Issued

- *Railroad Retirement Board’s Telework Program Needs Improvement*
(Report No. 20-05)
- *Audit of Railroad Retirement Board’s Compliance with Improper Payments Reporting in the Fiscal Year 2019 Performance and Accountability Report*
(Report No. 20-06)
- *Controls over Medicare Premium Penalties and Refunds Can Be Improved*
(Report No. 20-07)
- *Management Information Report – Interim Report Regarding CARES Act Expenditures and Controls* (Report No. 20-08)
- *Railroad Retirement Board’s Office of Inspector General Coronavirus Aid, Relief, and Economic Security Act Oversight Plan* (Special Report)

All publicly available audit reports and papers are available on OIG’s website at <https://www.rrb.gov/index.php/OurAgency/InspectorGeneral>.

Appendix B – Audit Reports with Questioned Costs or with Recommendations That Funds Be Put to Better Use

	Audit Reports With Questioned Costs	Amount of Questioned Costs	Amount of Unsupported Costs
A. For which no management decision had been made by April 1, 2020	0	\$0	\$0
B. Which were issued from April 1, 2020 through September 30, 2020	0	\$0	\$0
Subtotal (A + B)	0	\$0	\$0
C. For which a management decision was made between April 1, 2020 through September 30, 2020	0	\$0	\$0
(i) dollar value of disallowed costs (agreed to by management)	1	\$100,055	\$0
(ii) dollar value of costs not disallowed (not agreed to by management)		\$0	\$0
D. For which no management decision had been made by September 30, 2020	0	\$0	\$0

	Audit Reports With Recommendations That Funds Be Put to Better Use	Dollar Value
A. For which no management decision had been made by April 1, 2020	0	\$0
B. Which were issued from April 1, 2020 through September 30, 2020	0	\$0
Subtotal (A + B)	0	\$0
C. For which a management decision was made between April 1, 2020 through September 30, 2020	0	\$0
(i) dollar value of recommendations agreed to by management		\$0
(ii) dollar value of recommendations not agreed to by management		\$0
D. For which no management decision had been made by September 30, 2020	0	\$0

Appendix C – Significant Matters

The OIG has identified deficiencies in RRB management controls as a significant matter. A summary of the issues and related recommendations for corrective action follow.

Financial Controls and Reporting

Financial Reporting

This material weakness encompasses ineffective controls, communication with the National Railroad Retirement Investment Trust's (NRRIT) auditor, and social insurance valuation. OA's fiscal year 2019 audit identified audit concerns for each of these areas.

- Ineffective controls

This material weakness has been closed due to RRB management's corrective actions. The three remaining recommendations were closed during the current fiscal year. OIG also observed that the financial impact of inadequate supporting documentation declined from \$14.2 billion in fiscal year 2016 to \$503 million in fiscal year 2017 to \$0 in fiscal years 2018 and 2019.

- Communication with the NRRIT's Auditor

American Institute of Certified Public Accountants standards require communication between OIG and NRRIT auditors. This communication has not occurred. RRB management stated that they do not have authority to grant communication between OIG and NRRIT auditors. Historically the NRRIT has been unresponsive to our requests pertaining to its auditors. Due to the significance of this matter, OA continues to look for resolution of this issue despite the RRB's nonconcurrence with our prior recommendation for corrective action.

- Social Insurance Valuation

OA's actuarial contractor identified a material difference for the RRB's Statement of Social Insurance (SOSI) dated October 1, 2018. This material difference resulted in a \$2.3 billion understatement in the open group surplus amount as shown on the SOSI statement. Due to the change in social insurance valuation period, amounts were adjusted by the negative return on assets held by the NRRIT during the fourth quarter of 2018. Our actuarial contractor reported that this adjustment was inappropriate. RRB management disagreed and therefore did not concur with our recommendation for corrective action to strengthen the accuracy of social insurance program valuation and reporting. This issue continues and is being addressed in our fiscal year 2020 financial statement audit.

Deficient Internal Controls at the Agencywide Level

- Ineffective Standards for Internal Controls

OA determined that the RRB's overall system of internal control was not operating effectively in accordance with Government Accountability Office (GAO) and OMB guidance because the following internal control components were not designed, implemented, and operating effectively: control environment, risk assessment, control activities, information and communication, and monitoring.

- Information Technology Security and Financial Reporting Controls

OA determined that information system control risk must be assessed as high in accordance with GAO's Financial Audit Manual guidance. This determination resulted from the eight Federal Information Security Modernization Act of 2014 (FISMA) metric domain assessments of "not effective" as provided by our contractor for the fiscal year 2018 and 2019 FISMA audits. OA did not make any recommendations due to the 50 recommendations provided in the FISMA audit reports. The RRB disagreed with our finding. OA will continue to assess FISMA deficiencies in the fiscal year 2020 financial statement audit.

- Compliance with Indirect Laws, Regulations, Contracts, Treaties, and International Agreements

OA determined that the RRB has not established effective policies and procedures for: 1) preventing agency noncompliance with indirect laws, regulations, and contracts; and 2) identifying treaties and international agreements impacting the RRB or the NRRIT. These policies and procedures are required per Financial Audit Manual guidance. RRB management did not concur with our recommendations for corrective action. OA will continue to assess this audit concern during the fiscal year 2020 financial statement audit.

- Compliance with RRA Benefit Payment Provisions

The RRB could not ensure compliance with RRA benefit payment provisions for fiscal year 2019 because its quality assurance reviews were not completed until October 31, 2019. Compliance assessments made through its quality assurance reviews were not completed within allowable timeframes for OA's audit. The quality assurance reviews consisted of a sample of benefit payments totaling approximately \$662.1 million. The agency cited severe staffing shortages as the cause for delay. OA will continue to monitor this situation and will report as the circumstances warrant during the fiscal year 2020 financial statement audit.

- Controls Over Railroad Service and Compensation

OA determined that RRB controls over creditable and taxable compensation were inadequate due to insufficient audit coverage for railroad employer reporting. The RRB's Audit and Compliance Section (ACS) conducts audits of railroad employers to determine whether creditable compensation and financial reporting requirements provided in the RRA and RUIA are being met. These audits help ensure the accuracy of railroad service and compensation which is the basis for the payroll taxes that the RRB receives. The RRB received approximately \$4.6 billion in payroll taxes during fiscal year 2019. Railroad employer audits are not an effective control for ensuring the accuracy of payroll taxes because an insufficient number of these audits are being conducted. RRB management explained that the limited number of ACS audits is due to staffing and funding constraints. RRB management agreed that additional resources are needed, but only partially concurred with OA's recommendation due to uncertainty regarding funding.

Financial Controls and Reporting Issue Area	Date of Report	Audit Report and Recommendations
Communication with the NRRIT's Auditor	March 31, 2015	OIG Report 15-05, 8
Social Insurance Valuation	November 19, 2019	OIG Report 20-02, 1
Ineffective Standards for Internal Control	February 16, 2017 April 11, 2017 September 28, 2017 July 9, 2018	OIG Report 17-03, 2, 3 OIG Report 17-04, 5, 6, 9-14, 19 OIG Report 17-08, 1-13 OIG Report 18-07, 1-3, 6-8, 10
IT Security and Financial Reporting Controls	December 19, 2018	OIG Report 19-03, 1, 3-4, 9-12, 14-18, 20, 21, 23-31
Compliance with Indirect Laws, Regulations, Contracts, Treaties, and International Agreements	November 19, 2019	OIG Report 20-02, 2, 3
Controls Over Railroad Service and Compensation	November 19, 2019	OIG Report 20-02, 4

Information Technology

The RRB continues its modernization efforts for information technology and safeguarding sensitive data, while accomplishing its mission.

Prior information technology reports included recommendations for improvement, many of which continue to be open or unimplemented. OA's most recent FISMA compliance report was issued for fiscal year 2019.

Information Technology Issue Area	Date of Report	Audit Report and Recommendations
Information Security	December 18, 2019	OIG Report 20-04, 1-19

Major Management Challenges

OIG identified six major management and performance challenges facing the RRB. For more information regarding the major management challenges identified, see *Management and Performance Challenges Facing the Railroad Retirement Board*, OIG Management Information Report No. 20-03, November 21, 2019 as posted on our website and Oversight.gov.

Appendix D – Peer Reviews

Office of Audit

In general, federal audit organizations may receive a peer review rating of pass, pass with deficiencies, or fail.

The results of OA's most recently completed peer review for the period ending March 31, 2018, was transmitted on August 28, 2018. OA received a peer review rating of pass. The system review report did not contain any recommendations and a letter of comment was not issued. The Pension Benefit Guaranty Corporation's OIG determined that the system of quality control for the audit organization of RRB OIG in effect for the period ended March 31, 2018 has been suitably designed and complied with to provide RRB OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

During this semiannual reporting period, OA did not complete any peer reviews of other audit organizations.

Office of Investigations

A rating of compliant conveys that the reviewed OIG has adequate internal safeguards and management procedures to ensure that Council of Inspectors General on Integrity and Efficiency standards are followed and that law enforcement powers conferred by the Inspector General Act of 1978, as amended, are properly exercised.

The results of OI's most recent peer review, for the period ending August 25, 2017, was transmitted on November 6, 2017. OI received a rating of compliant.

During this semiannual reporting period, OI did not complete any peer reviews of other investigative offices.

Appendix E – Reporting Requirements

Act Section	Inspector General Reporting Requirements	Page(s)
4(a)(2)	Review of Legislation and Regulations	20, 22
5(a)(1)	Significant Problems, Abuses, and Deficiencies	27 – 30
5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	27 – 30
5(a)(3)	Prior Significant Recommendations Not Yet Implemented	27 – 30
5(a)(4)	Matters Referred to Prosecutive Authorities	13
5(a)(5)	Summary of Reports to the Chairman	None
5(a)(6)	Open or Unimplemented Audit Recommendations and the Associated Cost Savings	10
5(a)(7)	Summary of Each Significant Report	5 – 9
5(a)(8)	Statistical Table on Management Decisions on Questioned Costs	25
5(a)(9)	Statistical Table on Management Decisions on Recommendations That Funds Be Put to Better Use	26
5(a)(10)	Summary of Each Audit Report Over 6 Months Old for Which No Management Decision Has Been Made	10
5(a)(11)	Description and Explanation for Any Significant Revised Management Decision	None
5(a)(12)	Information on Any Significant Management Decision With Which the Inspector General Disagrees	21 – 22, 27 – 30
5(a)(13)	Chairman Statement of Compliance	None
5(a)(14)	Peer Reviews	31
5(a)(15), (16)	Peer Reviews – Outstanding Recommendations	None
5(a)(17), (18)	Investigative Reports Issued to the Department of Justice and State and Local Prosecutors	13

Act Section	Inspector General Reporting Requirements	Page(s)
5(a)(19)	Substantiated Investigations Involving Senior Government Employees	None
5(a)(20)	Instances of Whistleblower Retaliation	None
5(a)(21)	Attempts to Interfere with OIG Independence	None
5(a)(22)(a)	Inspections, Evaluations, and Audits Closed and Not Disclosed to the Public	20
5(a)(22)(b)	Investigations Involving Senior Government Employees Closed and Not Disclosed to the Public	None

Appendix F – Acronyms

Acronym	Explanation
ACS	Audit and Compliance Section
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CMS	Centers for Medicare and Medicaid Services
FISMA	Federal Information Security Modernization Act of 2014
GAO	Government Accountability Office
IPERA	Improper Payments Elimination and Recovery Act
MOU	Memorandum of Understanding
NRRIT	National Railroad Retirement Investment Trust
OA	Office of Inspector General for the Railroad Retirement Board – Office of Audit
OI	Office of Inspector General for the Railroad Retirement Board – Office of Investigations
OIG	Office of Inspector General for the Railroad Retirement Board
OMB	Office of Management and Budget
RRA	Railroad Retirement Act
RRB	Railroad Retirement Board
RUIA	Railroad Unemployment Insurance Act
SI	Sickness Insurance
SOSI	Statement of Social Insurance
TMO	Telework Managing Officer
UI	Unemployment Insurance

Appendix G – Legal References

American Recovery and Reinvestment Act of 2009 – P.L. 111-5

Coronavirus Aid, Relief, and Economic Security Act – P.L. 116-136

Federal Information Security Modernization Act of 2014 – P.L. 113-283

Improper Payments Elimination and Recovery Act – P.L. 111-204

Inspector General Act of 1978, as amended – 5 U.S.C. App. 3

Inspector General Empowerment Act of 2016 – P.L. 114-317

Railroad Retirement Act – 45 U.S.C. § 231, et. seq.

Railroad Retirement Solvency Act of 1983 – P.L. 98-76

Railroad Unemployment Insurance Act – 45 U.S.C. § 351, et. seq.

Social Security Act – 42 U.S.C. § 301, et seq.

Telework Enhancement Act of 2010 – P.L. 111-292

Worker, Homeownership, and Business Assistance Act of 2009 – P.L. 111-92

REPORT FRAUD, WASTE, AND ABUSE



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Chicago, Illinois 60611-2092

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