



U.S. RAILROAD RETIREMENT BOARD

OFFICE OF INSPECTOR GENERAL

This report summary presents the abbreviated results of the subject audit. The full report includes information protected from disclosure and has been designated for limited distribution pursuant to

5 U. S. C. § 552.

Audit of the Updated Information Technology Initiatives Legacy Systems Modernization Services: Re-engineering Mission Essential Programs

Report No. 21-10

September 23, 2021

OFFICE OF INSPECTOR GENERAL U.S. RAILROAD RETIREMENT BOARD

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Initiatives Legacy Systems Modernization Services:
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What RMA Found

RMA Associates, LLC (RMA) found that Accenture Federal Services addressed all requirements in the contract. The improvements anticipated at the beginning of the project have been realized to date. The RRB defined the desired outcome as the To-Be State outlined in the To-Be State Blueprint. The Transition Plan lays out how the RRB can migrate to the To-Be State. RRB did not move forward due to numerous reasons. Therefore, the RRB did not achieve the desired outcome during the period under audit.

RMA assessed the contract award and execution documentation, as well as required deliverables for the contract with Accenture Federal Services. RMA assessed contract management and information technology (IT) governance within the RRB to address the audit objectives.

RMA identified three findings. The first finding involved contract management and that RRB did not provide evidence of deliverable certification and acceptance. The second finding involved IT governance and that RRB did not review and update the Systems and Services Acquisition Policy. The third finding involved IT governance and that RRB did not validate that information security requirements were found in the contract.

What RMA Recommends

To address the weaknesses identified in this audit, RMA made three recommendations. First, they recommended that the Bureau of Information Services (BIS) fully implement and follow its *Administrative Circular OA-14: Procurement of Goods and Services* for the acceptance of deliverables under service contracts representing a major obligation of agency funds and/or affecting major agency systems and operations. The second recommendation was for BIS to implement the controls in its information security policies and procedures by reviewing and updating the current system and services acquisition policy and procedures on an annual basis as defined in the RRB Information Systems Security Policy, Systems and Services Acquisition Policy. The third recommendation was for BIS to validate all acquisition contracts to ensure that they include security requirements, either explicitly or by reference.

RRB BIS concurred with all of the recommendations.

What We Did

The Office of Inspector General (OIG) for the Railroad Retirement Board (RRB) engaged RMA to conduct a performance audit of the updated technology initiatives, specifically, Legacy Systems Modernization Services (LSMS): Re-engineering Mission Essential Programs. This audit was conducted in accordance with the performance audit standards established by Generally Accepted Government Auditing Standards. RMA is responsible for the audit report and the conclusions expressed therein. RRB OIG does not express any assurance on the conclusions presented in RMA's audit report.

The scope of this audit is the LSMS – Re-engineering Mission Essential Programs Assessment phase during the period of April 1, 2019 through November 30, 2020.

The objectives of this performance audit were to 1) evaluate if improvements anticipated at the beginning of the project have been realized to date, and 2) evaluate the outcome of the initiative.