## Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2023



## Office of Inspector General Railroad Retirement Board

The Office of Audit (OA) conducts financial, performance, and compliance audits and reviews of Railroad Retirement Board (RRB) programs. These responsibilities include performing the statutorily required annual audit of the RRB's financial statements and the annual audit of the agency's information security program pursuant to the Federal Information Security Modernization Act of 2014. In addition, OA regularly conducts audits and reviews of the RRB's Railroad Medicare program 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, 2023, the OA had 477 open recommendations for improvement, including 213 recommendations without full concurrence by RRB management. The OIG believes all 477 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.

The following table includes 477 open recommendations less 11 open recommendations from management information reports (MIR) that do not meet the criteria for semiannual reporting. In addition, we included four recommendations that have been implemented by the RRB where OA determined that funds could be used more efficiently if management took actions to implement and complete the recommendation (i.e. Funds Put to Better Use). These four are included because funds are still being collected by the RRB.

| REPORT TITLE                | Management Information Report - Financial Interchange: Status of Prior Recommendations for Change |
|-----------------------------|---|
| REPORT DATE                 | 9/28/1999   |
| REPORT NUMBER               | 99-16   |
| RECOMMENDATION NUMBER       | 1   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING | \$48,000,000  |
| COST TYPE                   | Funds Put to Better Use   |
| REPORT TITLE                | Evaluation of the RRB's Processing of Disability Earnings Cases                                   |
| REPORT DATE                 | 2/11/2005   |
| REPORT NUMBER               | 05-03   |
| RECOMMENDATION NUMBER       | 1   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING | \$1,800,000 (Aggregate total from recommendations 1 and 2.)                                       |
| COST TYPE                   | Funds Put to Better Use   |

| REPORT TITLE  | Evaluation of the RRB's Processing of Disability Earnings Cases                             |
|---|---|
| REPORT DATE   | 2/11/2005   |
| REPORT NUMBER   | 05-03   |
| RECOMMENDATION NUMBER   | 2   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                                     | \$1,800,000 (Aggregate total from recommendations 1 and 2.)                                 |
| COST TYPE   | Funds Put to Better Use   |
| REPORT TITLE  | Review of the Termination and Suspension of Benefits Paid Under the Railroad Retirement Act |
| REPORT DATE   | 5/24/2006   |
| REPORT NUMBER   | 06-06   |
| RECOMMENDATION NUMBER   | 2   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                                     | \$200,000   |
| COST TYPE   | Funds Put to Better Use   |
| REPORT TITLE  | Fiscal Year 2007 Evaluation of Information Security at the Railroad Retirement Board        |
| REPORT DATE   | 9/27/2007   |
| REPORT NUMBER   | 07-08   |
| RECOMMENDATION NUMBER   | 7   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |
| REPORT TITLE  | Audit of Controls to Safeguard Sensitive Personally Identifiable Information                |
| REPORT DATE   | 9/27/2007   |
| REPORT NUMBER   | 07-09   |
| RECOMMENDATION NUMBER   | 2   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |

| REPORT TITLE                | Evaluation of Information Security for the RRB's Financial Interchange Major<br>Application - Abstract |
|-----------------------------|--|
| REPORT DATE                 | 9/26/2008  |
| REPORT NUMBER               | 08-03  |
| RECOMMENDATION NUMBER       | 5  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Evaluation of Information Security for the RRB's Financial Interchange Major                           |
|                             | Application - Abstract   |
| REPORT DATE                 | 9/26/2008  |
| REPORT NUMBER               | 08-03  |
| RECOMMENDATION NUMBER       | 6  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Evaluation of Information Security for the RRB's Financial Interchange Major<br>Application - Abstract |
| REPORT DATE                 | 9/26/2008  |
| REPORT NUMBER               | 08-03  |
| RECOMMENDATION NUMBER       | 7  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | Evaluation of Information Security for the RRB's Financial Interchange Major<br>Application - Abstract |
| REPORT DATE                 | 9/26/2008  |
| REPORT NUMBER               | 08-03  |
| RECOMMENDATION NUMBER       | 8  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                             | Fiscal Year 2008 Evaluation of Information Security at the RRB                    |
|--|---|
| REPORT DATE                              | 9/30/2008   |
| REPORT NUMBER                            | 08-05   |
| RECOMMENDATION NUMBER                    | 3   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.                                    |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
| REPORT TITLE                             | Review of Statistical Methods Employed in the Financial Interchange Determination |
| REPORT DATE                              | 5/4/2010  |
| REPORT NUMBER                            | 10-06   |
| RECOMMENDATION NUMBER                    | 1   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.                                    |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
| REPORT TITLE                             | Review of Statistical Methods Employed in the Financial Interchange Determination |
| REPORT DATE                              | 5/4/2010  |
| REPORT NUMBER                            | 10-06   |
| RECOMMENDATION NUMBER                    | 5   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.                                    |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
| REPORT TITLE                             | Audit of Unilateral Disability Freeze Determinations                              |
|  |   |
| REPORT DATE                              | 8/12/2010   |
| REPORT NUMBER                            | 10-11   |
| RECOMMENDATION NUMBER                    | 5   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.                                    |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
|  |   |

| REPORT TITLE                | Audit of Controls Over Railroad Medicare Contract Costs   |
|-----------------------------|---|
| REPORT DATE                 | 4/20/2011   |
| REPORT NUMBER               | 11-06   |
| RECOMMENDATION NUMBER       | 4   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING | \$168,539   |
| COST TYPE                   | Questioned Costs  |
| REPORT TITLE                | Audit of Railroad Retirement Act Benefit Overpayments and Internal Controls                     |
| REPORT DATE                 | 6/29/2011   |
| REPORT NUMBER               | 11-07   |
| RECOMMENDATION NUMBER       | 9   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
|                             |   |
| REPORT TITLE                | Fiscal Year 2011 Evaluation of Information Security at the Railroad Retirement Board - Abstract |
| REPORT DATE                 | 1/5/2012  |
| REPORT NUMBER               | 12-02   |
| RECOMMENDATION NUMBER       | 5   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Fiscal Year 2011 Evaluation of Information Security at the Railroad Retirement Board - Abstract |
| REPORT DATE                 | 1/5/2012  |
| REPORT NUMBER               | 12-02   |
| RECOMMENDATION NUMBER       | 12  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |

| REPORT TITLE                | Inspection of the Railroad Retirement Board's Financial Interchange System<br>Continuous Monitoring - Abstract |
|-----------------------------|--|
| REPORT DATE                 | 9/21/2012  |
| REPORT NUMBER               | 12-08  |
| RECOMMENDATION NUMBER       | 1  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Inspection of the Railroad Retirement Board's Financial Interchange System<br>Continuous Monitoring - Abstract |
| REPORT DATE                 | 9/21/2012  |
| REPORT NUMBER               | 12-08  |
| RECOMMENDATION NUMBER       | 2  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Inspection of the Railroad Retirement Board's Financial Interchange System<br>Continuous Monitoring - Abstract |
| REPORT DATE                 | 9/21/2012  |
| REPORT NUMBER               | 12-08  |
| RECOMMENDATION NUMBER       | 3  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Inspection of the Railroad Retirement Board's Financial Interchange System<br>Continuous Monitoring - Abstract |
| REPORT DATE                 | 9/21/2012  |
| REPORT NUMBER               | 12-08  |
| RECOMMENDATION NUMBER       | 4  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                | Inspection of the Railroad Retirement Board's Financial Interchange System                                     |
|-----------------------------|--|
|                             | Continuous Monitoring - Abstract   |
| REPORT DATE                 | 9/21/2012  |
| REPORT NUMBER               | 12-08  |
| RECOMMENDATION NUMBER       | 5  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | Inspection of the Railroad Retirement Board's Financial Interchange System<br>Continuous Monitoring - Abstract |
| REPORT DATE                 | 9/21/2012  |
| REPORT NUMBER               | 12-08  |
| RECOMMENDATION NUMBER       | 9  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Inspection of the Railroad Retirement Board's Financial Interchange System<br>Continuous Monitoring - Abstract |
| REPORT DATE                 | 9/21/2012  |
| REPORT NUMBER               | 12-08  |
| RECOMMENDATION NUMBER       | 10   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Audit of Job Duty Verification Procedures for Long Island Rail Road<br>Occupational Disability Applicants      |
| REPORT DATE                 | 1/15/2013  |
| REPORT NUMBER               | 13-02  |
| RECOMMENDATION NUMBER       | 1  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                             | Audit of Job Duty Verification Procedures for Long Island Rail Road<br>Occupational Disability Applicants |
|--|---|
| REPORT DATE                              | 1/15/2013   |
| REPORT NUMBER                            | 13-02   |
| RECOMMENDATION NUMBER                    | 3   |
| MANAGEMENT DECISION                      | Pending   |
| TOTAL POTENTIAL COST SAVING              | \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)  |
| COST TYPE                                | Questioned Costs  |
| REPORT TITLE                             | Audit of Job Duty Verification Procedures for Long Island Rail Road<br>Occupational Disability Applicants |
| REPORT DATE                              | 1/15/2013   |
| REPORT NUMBER                            | 13-02   |
| RECOMMENDATION NUMBER                    | 4   |
| MANAGEMENT DECISION                      | Pending   |
| TOTAL POTENTIAL COST SAVING              | \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)  |
| COST TYPE                                | Questioned Costs  |
| REPORT TITLE                             | Audit of Job Duty Verification Procedures for Long Island Rail Road<br>Occupational Disability Applicants |
| REPORT DATE                              | 1/15/2013   |
| REPORT NUMBER                            | 13-02   |
| RECOMMENDATION NUMBER                    | 5   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              | \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)  |
| COST TYPE                                | Questioned Costs  |
| REPORT TITLE                             | Fiscal Year 2012 Audit of Information Security at the Railroad Retirement<br>Board - Abstract             |
| REPORT DATE                              | 2/12/2013   |
| REPORT NUMBER                            | 13-04   |
| RECOMMENDATION NUMBER                    | 17  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE  | Fiscal Year 2012 Audit of Information Security at the Railroad Retirement<br>Board - Abstract |
|---|---|
| REPORT DATE   | 2/12/2013   |
| REPORT NUMBER   | 13-04   |
| RECOMMENDATION NUMBER   | 18  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |
| REPORT TITLE  | Audit of the Railroad Retirement Board's Privacy Program                                      |
| REPORT DATE   | 9/20/2013   |
| REPORT NUMBER   | 13-11   |
| RECOMMENDATION NUMBER   | 1   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |
| REPORT TITLE  | Audit of the Railroad Retirement Board's Privacy Program                                      |
| REPORT DATE   | 9/20/2013   |
| REPORT NUMBER   | 13-11   |
| RECOMMENDATION NUMBER   | 6   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |
| REPORT TITLE  | Audit of the Railroad Retirement Board's Privacy Program                                      |
| REPORT DATE   | 9/20/2013   |
| REPORT NUMBER   | 13-11   |
| RECOMMENDATION NUMBER   | 8   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |

| REPORT TITLE                             | Audit of the Railroad Retirement Board's Privacy Program   |
|--|--|
| REPORT DATE                              | 9/20/2013  |
| REPORT NUMBER                            | 13-11  |
| RECOMMENDATION NUMBER                    | 10   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Audit of the Railroad Retirement Board's Privacy Program   |
| REPORT DATE                              | 9/20/2013  |
| REPORT NUMBER                            | 13-11  |
| RECOMMENDATION NUMBER                    | 11   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
|  |  |
| REPORT TITLE                             | Audit of Railroad Retirement Act Dual Spouse Annuity Adjustments   |
| REPORT DATE                              | 3/20/2014  |
| REPORT NUMBER                            | 14-04  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              | \$866,000  |
| COST TYPE                                | Funds Put to Better Use  |
| REPORT TITLE                             | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE                              | 5/6/2014   |
| REPORT NUMBER                            | 14-06  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |

| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
|---|--|
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| <b>RECOMMENDATION NUMBER</b>                                    | 3  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 4  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 5  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 6  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
|---|--|
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| <b>RECOMMENDATION NUMBER</b>                                    | 7  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 8  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING COST TYPE                           |  |
|   |  |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 9  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement   |
|   | Board's Financial Management Information System - Abstract   |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 10   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
|---|--|
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 11   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 15   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 16   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract |
| REPORT DATE   | 5/6/2014   |
| REPORT NUMBER   | 14-06  |
| RECOMMENDATION NUMBER   | 17   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT TITLE       Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract         REPORT DATE       5/6/2014         REPORT NUMBER       14-06         RECOMMENDATION NUMBER       21         MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING       COST TYPE         REPORT TITLE       Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract         REPORT DATE       5/6/2014         REPORT NUMBER       14-06         REPORT NUMBER       14-06         REPORT NUMBER       22         MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING       COST TYPE         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER       1         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING       COST TYPE         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements <th></th> <th></th>   |                             |  |
|---|-----------------------------|--|
| REPORT NUMBER     14-06       RECOMMENDATION NUMBER     21       MANAGEMENT DECISION     Management concurred with this recommendation.       TOTAL POTENTIAL COST SAVING     COST       COST TYPE     Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract       REPORT DATE     5/6/2014       REPORT NUMBER     14-06       RECOMMENDATION NUMBER     22       MANAGEMENT DECISION     Management concurred with this recommendation.       TOTAL POTENTIAL COST SAVING     COST TYPE  | REPORT TITLE                |  |
| RECOMMENDATION NUMBER     21       MANAGEMENT DECISION     Management concurred with this recommendation.       TOTAL POTENTIAL COST SAVING     Management concurred with this recommendation.       REPORT TITLE     Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System - Abstract       REPORT DATE     5/6/2014       REPORT NUMBER     14-06       RECOMMENDATION NUMBER     22       MANAGEMENT DECISION     Management concurred with this recommendation.       TOTAL POTENTIAL COST SAVING     22       REPORT TITLE     The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements       REPORT DATE     1/29/2015       REPORT NUMBER     1       MANAGEMENT DECISION     Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.       TOTAL POTENTIAL COST SAVING     Cost TYPE       REPORT DATE     1/29/2015       REPORT NUMBER     1       MANAGEMENT DECISION     Management does not concur with this recommendation. The OIG believes this recommendation Related to Injury Settlements.       REPORT TITLE     The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements.       REPORT TITLE     The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements.       REPORT  | REPORT DATE                 | 5/6/2014                                       |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING       Management concurred with this recommendation.         REPORT TITLE       Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract         REPORT DATE       S/6/2014         REPORT NUMBER       14-06         RECOMMENDATION NUMBER       22         MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING       COST TYPE         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER       1         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING<br>COST TYPE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlemented.         TOTAL POTENTIAL COST SAVING       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT DATE       1/29/2015         REPORT DATE   | REPORT NUMBER               | 14-06  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE       Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract         REPORT DATE       5/6/2014         REPORT DATE       5/6/2014         REPORT NUMBER       14-06         RECOMMENDATION NUMBER       22         MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING<br>COST TYPE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER       1         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER   | RECOMMENDATION NUMBER       | 21   |
| COST TYPE         REPORT TITLE       Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract         REPORT DATE       5/6/2014         REPORT DATE       5/6/2014         REPORT NUMBER       14-06         RECOMMENDATION NUMBER       22         MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING<br>COST TYPE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER       1         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING<br>COST TYPE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT DATE       1/29/2015         REPORT NUMBER       15-03         REPORT NUMBER       2         MANAGEMENT DECISION <td< td=""><td>MANAGEMENT DECISION</td><td>Management concurred with this recommendation.</td></td<>  | MANAGEMENT DECISION         | Management concurred with this recommendation. |
| REPORT TITLE       Audit of the General and Application Controls in the Railroad Retirement<br>Board's Financial Management Information System - Abstract         REPORT DATE       5/6/2014         REPORT DATE       5/6/2014         REPORT NUMBER       14-06         RECOMMENDATION NUMBER       22         MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING<br>COST TYPE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER       1         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements.         TOTAL POTENTIAL COST SAVING       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER       15-03         REPORT NUMBER       15-03         REPORT NUMBER       2         MANAGEMENT DECISION       Management does not concur with this re  |                             |  |
| Board's Financial Management Information System - AbstractREPORT DATE5/6/2014REPORT NUMBER14-06RECOMMENDATION NUMBER22MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.REPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.REPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLE1REPORT TITLE1/29/2015REPORT NUMBER1/29/2015REPORT NUMBER1/29/2015REPORT NUMBER15-03REPORT NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING2  | COST TYPE                   |  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER14-06<br>22MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPEManagement concurred with this recommendation.REPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING2  | REPORT TITLE                |  |
| RECOMMENDATION NUMBER22MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVINGCOST TYPEREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGCost concur with this recommendation. The OIG believes<br>this recommendation should be implemented.   | REPORT DATE                 | 5/6/2014                                       |
| MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING       Cost status         COST TYPE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER       15-03         RECOMMENDATION NUMBER       1         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING       Cost state and the state | REPORT NUMBER               | 14-06  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>   | RECOMMENDATION NUMBER       | 22   |
| COST TYPE         REPORT TITLE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT NUMBER       15-03         RECOMMENDATION NUMBER       1         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING<br>COST TYPE       The Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury Settlements         REPORT DATE       1/29/2015         REPORT DATE       1/29/2015         REPORT NUMBER       15-03         RECOMMENDATION NUMBER       2         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING       2   | MANAGEMENT DECISION         | Management concurred with this recommendation. |
| REPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGConcern with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGConcern with this recommendation. The OIG believes<br>this recommendation should be implemented.   | TOTAL POTENTIAL COST SAVING |  |
| Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGConcur with this recommendation. The OIG believes<br>this recommendation should be implemented.  | COST TYPE                   |  |
| Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGConcur with this recommendation. The OIG believes<br>this recommendation should be implemented.  |                             |  |
| REPORT NUMBER15-03RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03REPORT NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING2   | REPORT TITLE                | •  |
| RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.   | REPORT DATE                 | 1/29/2015                                      |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEThe Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING2  | REPORT NUMBER               | 15-03  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPEthis recommendation should be implemented.REPORT DATEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER<br>RECOMMENDATION NUMBER15-03RECOMMENDATION NUMBER<br>RECOMMENDATION NUMBERManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.  | RECOMMENDATION NUMBER       | 1  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPEREPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER<br>RECOMMENDATION NUMBER15-03RECOMMENDATION NUMBER<br>RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING  | MANAGEMENT DECISION         |  |
| REPORT TITLEThe Railroad Retirement Board Lacks Adequate Controls over Creditable<br>Compensation Related to Injury SettlementsREPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING  | TOTAL POTENTIAL COST SAVING |  |
| REPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGCompensation Related to Injury Settlements  | COST TYPE                   |  |
| REPORT DATE1/29/2015REPORT NUMBER15-03RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVINGCompensation Related to Injury Settlements  |                             |  |
| REPORT NUMBER     15-03       RECOMMENDATION NUMBER     2       MANAGEMENT DECISION     Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.       TOTAL POTENTIAL COST SAVING     Vertical does not concur with this recommendation. The OIG believes this recommendation should be implemented.   | REPORT TITLE                |  |
| RECOMMENDATION NUMBER       2         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING  | REPORT DATE                 | 1/29/2015                                      |
| MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING  | REPORT NUMBER               | 15-03  |
| this recommendation should be implemented.<br>TOTAL POTENTIAL COST SAVING   | RECOMMENDATION NUMBER       | 2  |
| TOTAL POTENTIAL COST SAVING   | MANAGEMENT DECISION         | -  |
| COST TYPE   |                             |  |
|   | COST TYPE                   |  |

| REPORT TITLE  | Fiscal Year 2014 Audit of Information Security at the Railroad Retirement<br>Board - Abstract                    |
|---|--|
|   |  |
| REPORT DATE   | 3/16/2015  |
| REPORT NUMBER   | 15-04  |
| RECOMMENDATION NUMBER   | 1  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Fiscal Year 2014 Audit of Information Security at the Railroad Retirement  |
|   | Board - Abstract   |
| REPORT DATE   | 3/16/2015  |
| REPORT NUMBER   | 15-04  |
| RECOMMENDATION NUMBER   | 8  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
|   |  |
| REPORT TITLE  | Fiscal Year 2014 Audit of Information Security at the Railroad Retirement<br>Board - Abstract                    |
| REPORT DATE   | 3/16/2015  |
| REPORT NUMBER   | 15-04  |
| RECOMMENDATION NUMBER   | 9  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Fiscal Year 2014 Financial Statement Audit Letter to Management  |
|   |  |
| REPORT DATE   | 3/31/2015  |
| REPORT NUMBER   | 15-05  |
| RECOMMENDATION NUMBER   | 8  |
| MANAGEMENT DECISION   | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT TITLE  | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014<br>Performance and Accountability Report |
|---|---|
| REPORT DATE   | 5/15/2015   |
| REPORT NUMBER   | 15-06   |
| RECOMMENDATION NUMBER   | 1   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |
| REPORT TITLE  | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014<br>Performance and Accountability Report |
| REPORT DATE   | 5/15/2015   |
| REPORT NUMBER   | 15-06   |
| RECOMMENDATION NUMBER   | 2   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |   |
| REPORT TITLE  | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014<br>Performance and Accountability Report |
| REPORT DATE   | 5/15/2015   |
| REPORT NUMBER   | 15-06   |
| RECOMMENDATION NUMBER   | 6   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |   |

| REPORT TITLE                             | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014<br>Performance and Accountability Report |
|--|---|
| REPORT DATE                              | 5/15/2015   |
| REPORT NUMBER                            | 15-06   |
| RECOMMENDATION NUMBER                    | 9   |
| MANAGEMENT DECISION                      | Management agreed with the recommendations' substance, but did not concur with the organization in which it was directed. The OIG believes this recommendation should be implemented.   |
| TOTAL POTENTIAL COST SAVING              | \$8,600,000   |
| COST TYPE                                | Questioned Costs  |
|  |   |
| REPORT TITLE                             | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014<br>Performance and Accountability Report |
| REPORT DATE                              | 5/15/2015   |
| REPORT NUMBER                            | 15-06   |
| RECOMMENDATION NUMBER                    | 10  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Railroad Retirement Board Medicare Contract Oversight Did Not Effectively<br>Mitigate Chiropractic Service Risks  |
| REPORT DATE                              | 6/4/2015  |
| REPORT NUMBER                            | 15-07   |
| RECOMMENDATION NUMBER                    | 7   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
|  |   |

| REPORT TITLE                             | Railroad Retirement Board Medicare Contract Oversight Did Not Effectively<br>Mitigate Chiropractic Service Risks |
|--|--|
| REPORT DATE                              | 6/4/2015   |
| REPORT NUMBER                            | 15-07  |
| RECOMMENDATION NUMBER                    | 9  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Medicare Contract Oversight Did Not Effectively<br>Mitigate Chiropractic Service Risks |
| REPORT DATE                              | 6/4/2015   |
| REPORT NUMBER                            | 15-07  |
| RECOMMENDATION NUMBER                    | 10   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$14,000,000   |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Railroad Retirement Board Medicare Contract Oversight Did Not Effectively<br>Mitigate Chiropractic Service Risks |
| REPORT DATE                              | 6/4/2015   |
| REPORT NUMBER                            | 15-07  |
| RECOMMENDATION NUMBER                    | 11   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Audit of the Internal Controls Over Obligations at the Railroad Retirement Board                                 |
|--|--|
| REPORT DATE                              | 8/14/2015  |
| REPORT NUMBER                            | 15-08  |
| RECOMMENDATION NUMBER                    | 6  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Audit of the Internal Controls Over Obligations at the Railroad Retirement<br>Board                              |
| REPORT DATE                              | 8/14/2015  |
| REPORT NUMBER                            | 15-08  |
| RECOMMENDATION NUMBER                    | 9  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Audit of the Internal Controls Over Obligations at the Railroad Retirement<br>Board                              |
| REPORT DATE                              | 8/14/2015  |
| REPORT NUMBER                            | 15-08  |
| RECOMMENDATION NUMBER                    | 10   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE  | Select Financial Management Integrated System Business Process Controls<br>Need Improvement |
|---|---|
| REPORT DATE   | 11/30/2015  |
| REPORT NUMBER   | 16-02   |
| RECOMMENDATION NUMBER   | 8   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                                     |   |
| COST TYPE   |   |
| REPORT TITLE  | Select Financial Management Integrated System Business Process Controls<br>Need Improvement |
| REPORT DATE   | 11/30/2015  |
| REPORT NUMBER   | 16-02   |
| RECOMMENDATION NUMBER   | 9   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                                     |   |
| COST TYPE   |   |
| REPORT TITLE  | Select Financial Management Integrated System Business Process Controls<br>Need Improvement |
| REPORT DATE   | 11/30/2015  |
| REPORT NUMBER   | 16-02   |
| RECOMMENDATION NUMBER   | 10  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |
|   |   |
| REPORT TITLE  | Select Financial Management Integrated System Business Process Controls<br>Need Improvement |
| REPORT DATE   | 11/30/2015  |
| REPORT NUMBER   | 16-02   |
| RECOMMENDATION NUMBER   | 11  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |   |

| REPORT TITLE                             | Control Weaknesses Diminish the Value of Medical Opinions in the Railroad<br>Retirement Board Disability Determination Process |
|--|--|
| REPORT DATE                              | 3/9/2016   |
| REPORT NUMBER                            | 16-05  |
| <b>RECOMMENDATION NUMBER</b>             | 1  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.               |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Control Weaknesses Diminish the Value of Medical Opinions in the Railroad<br>Retirement Board Disability Determination Process |
| REPORT DATE                              | 3/9/2016   |
| REPORT NUMBER                            | 16-05  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.               |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Control Weaknesses Diminish the Value of Medical Opinions in the Railroad<br>Retirement Board Disability Determination Process |
| REPORT DATE                              | 3/9/2016   |
| REPORT NUMBER                            | 16-05  |
| RECOMMENDATION NUMBER                    | 5  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.               |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process    |
|--|--|
| REPORT DATE                              | 3/9/2016   |
| REPORT NUMBER                            | 16-05  |
| <b>RECOMMENDATION NUMBER</b>             | 7  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.               |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Control Weaknesses Diminish the Value of Medical Opinions in the Railroad<br>Retirement Board Disability Determination Process |
| REPORT DATE                              | 3/9/2016   |
| REPORT NUMBER                            | 16-05  |
| RECOMMENDATION NUMBER                    | 8  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.               |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process    |
| REPORT DATE                              | 3/9/2016   |
| REPORT NUMBER                            | 16-05  |
| RECOMMENDATION NUMBER                    | 12   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.               |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Control Weaknesses Diminish the Value of Medical Opinions in the Railroad<br>Retirement Board Disability Determination Process  |
|--|---|
| REPORT DATE                              | 3/9/2016  |
| REPORT NUMBER                            | 16-05   |
| RECOMMENDATION NUMBER                    | 18  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              | Management concurred with this recommendation.  |
| COST TYPE                                |   |
|  |   |
| REPORT TITLE                             | Fiscal Year 2015 Audit of Information Security at the Railroad Retirement<br>Board - Abstract   |
| REPORT DATE                              | 4/26/2016   |
| REPORT NUMBER                            | 16-06   |
| RECOMMENDATION NUMBER                    | 16  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
| REPORT TITLE                             | Fiscal Year 2015 Audit of Information Security at the Railroad Retirement<br>Board - Abstract   |
| REPORT DATE                              | 4/26/2016   |
| REPORT NUMBER                            | 16-06   |
| RECOMMENDATION NUMBER                    | 18  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2015<br>Performance and Accountability Report |
| REPORT DATE                              | 5/13/2016   |
| REPORT NUMBER                            | 16-07   |
| RECOMMENDATION NUMBER                    | 1   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2015<br>Performance and Accountability Report |
|--|---|
| REPORT DATE                              | 5/13/2016   |
| REPORT NUMBER                            | 16-07   |
| RECOMMENDATION NUMBER                    | 2   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
|  |   |
| REPORT TITLE                             | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2015<br>Performance and Accountability Report |
| REPORT DATE                              | 5/13/2016   |
| REPORT NUMBER                            | 16-07   |
| RECOMMENDATION NUMBER                    | 3   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements   |
| REPORT DATE                              | 8/22/2016   |
| REPORT NUMBER                            | 16-10   |
| RECOMMENDATION NUMBER                    | 1   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |

| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
|--|--|
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| <b>RECOMMENDATION NUMBER</b>             | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In<br>Accordance With Federal Requirements |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 4  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2023

| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
|--|--|
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| <b>RECOMMENDATION NUMBER</b>             | 5  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In<br>Accordance With Federal Requirements |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 6  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In<br>Accordance With Federal Requirements |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 7  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
|--|--|
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| <b>RECOMMENDATION NUMBER</b>             | 8  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$30,400,000   |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| <b>RECOMMENDATION NUMBER</b>             | 9  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| <b>RECOMMENDATION NUMBER</b>             | 10   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
|--|--|
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 11   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$33,800,000   |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In<br>Accordance With Federal Requirements |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 12   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In<br>Accordance With Federal Requirements |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 13   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
|--|--|
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER   | 16-10<br>14  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| <b>RECOMMENDATION NUMBER</b>             | 15   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In<br>Accordance With Federal Requirements |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 16   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
|--|--|
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| RECOMMENDATION NUMBER                    | 23   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements    |
| REPORT DATE                              | 8/22/2016  |
| REPORT NUMBER                            | 16-10  |
| <b>RECOMMENDATION NUMBER</b>             | 24   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$19,500   |
| COST TYPE                                | Funds Put to Better Use  |
| REPORT TITLE                             | Fiscal Year 2016 Financial Statement Audit Letter to Management  |
| REPORT DATE                              | 2/16/2017  |
| REPORT NUMBER                            | 17-03  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE  | Fiscal Year 2016 Financial Statement Audit Letter to Management  |
|---|--|
| REPORT DATE   | 2/16/2017  |
| REPORT NUMBER   | 17-03  |
| <b>RECOMMENDATION NUMBER</b>                                    | 3  |
| MANAGEMENT DECISION   | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation                               |
| REPORT DATE   | 4/11/2017  |
| REPORT NUMBER   | 17-04  |
| <b>RECOMMENDATION NUMBER</b>                                    | 5  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation                               |
| REPORT DATE   | 4/11/2017  |
| REPORT NUMBER   | 17-04  |
| <b>RECOMMENDATION NUMBER</b>                                    | 11   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation                               |
| REPORT DATE   | 4/11/2017  |
| REPORT NUMBER   | 17-04  |
| RECOMMENDATION NUMBER   | 19   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT DATE5/12/2017REPORT NUMBER17-05RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEAudit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability ReportREPORT DATE5/12/2017REPORT NUMBER17-05RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING519,000,000COST TYPESingagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.REPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT NUMBER1REPORT NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING1MANAGEMENT DECISIONManagement concurred with this recommendation.   | REPORT TITLE                 | Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability Report |
|---|------------------------------|---|
| RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEAudit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability ReportREPORT DATE5/12/2017REPORT NUMBER17-05RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$19,000,00COST TYPEQuestioned CostsREPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT DATE1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING1MANAGEMENT DECISIONManagement concurred with this recommendation.REPORT TITLE1MANAGEMENT DECISIONManagement concurred with this recommendation.  | REPORT DATE                  | 5/12/2017   |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPEAudit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability ReportREPORT DATE5/12/2017REPORT NUMBER17-05RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$19,000,000COST TYPEQuestioned CostsREPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING1MANAGEMENT DECISIONManagement with function Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING1   | REPORT NUMBER                | 17-05   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPEthis recommendation should be implemented.REPORT TITLEAudit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability ReportREPORT DATE5/12/2017REPORT NUMBER17-05RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$19,000,000COST TYPEQuestioned CostsREPORT DATE6/16/2017REPORT DATE6/16/2017REPORT DATE1MANAGEMENT DECISION1MANAGEMENT DECISIONManagement concurred with this recommendation.REPORT DATE6/16/2017REPORT DATE1MANAGEMENT DECISIONManagement concurred with this recommendation.   | RECOMMENDATION NUMBER        | 1   |
| COST TYPE         REPORT TITLE       Audit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability Report         REPORT DATE       5/12/2017         REPORT NUMBER       17-05         RECOMMENDATION NUMBER       2         MANAGEMENT DECISION       Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.         TOTAL POTENTIAL COST SAVING       \$19,000,000         COST TYPE       Questioned Costs         REPORT TITLE       Fiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>Board         REPORT NUMBER       17-06         REPORT NUMBER       1         MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING       1         MANAGEMENT DECISION       Management concurred with this recommendation.  | MANAGEMENT DECISION          |   |
| REPORT TITLEAudit of the Railroad Retirement Board's Compliance with the Improper<br>Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability ReportREPORT DATE5/12/2017REPORT NUMBER17-05RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPE\$19,000,000REPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING1MANAGEMENT DATE6/16/2017REPORT DATE6/16/2017REPORT NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING1   | TOTAL POTENTIAL COST SAVING  |   |
| Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability ReportREPORT DATE5/12/2017REPORT NUMBER17-05RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPE\$19,000,000REPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER17-06RECOMMENDATION NUMBER1REPORT DATEManagement concurred with this recommendation.COMMENDATION NUMBER1REPORT NUMBER1RECOMMENDATION NUMBER1RECOMMENDATION NUMBER1RECOMMENDATION NUMBER1RECOMMENDATION NUMBER1RECOMMENDATION NUMBER1RECOMMENDATION NUMBER1REPORT DECISIONManagement concurred with this recommendation.REPORT NUMBER1REPORT NUMBER1REPORT NUMBER1REPORT NUMBER1REPORT NUMBER1REPORT NU   | COST TYPE                    |   |
| Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016<br>Performance and Accountability ReportREPORT DATE5/12/2017REPORT NUMBER17-05RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPE\$19,000,000REPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER17-06REPORT NUMBER1REPORT NUMBER1REPORT NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.   |                              |   |
| REPORT NUMBER17-05RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPE\$19,000,000REPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER1REPORT NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVINGManagement concurred with this recommendation.   | REPORT TITLE                 | Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016   |
| RECOMMENDATION NUMBER2MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPE\$19,000,000<br>Questioned CostsREPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER1RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.   | REPORT DATE                  | 5/12/2017   |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.TOTAL POTENTIAL COST SAVING<br>COST TYPE\$19,000,000<br>Questioned CostsREPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER17-06RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVINGYear 2016 Audit of Information Security at the Railroad Retirement<br>Board   | REPORT NUMBER                | 17-05   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPEthis recommendation should be implemented.<br>\$19,000,000<br>Questioned CostsREPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER17-06RECOMMENDATION NUMBER1MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVINGManagement concurred with this recommendation.  | RECOMMENDATION NUMBER        | 2   |
| COST TYPEQuestioned CostsREPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER17-06RECOMMENDATION NUMBER1MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVINGManagement concurred with this recommendation.   | MANAGEMENT DECISION          |   |
| REPORT TITLEFiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>BoardREPORT DATE6/16/2017REPORT NUMBER17-06RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVINGValue Augustantic A | TOTAL POTENTIAL COST SAVING  | \$19,000,000  |
| BoardREPORT DATE6/16/2017REPORT NUMBER17-06RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.COLLColl </td <td>COST TYPE</td> <td>Questioned Costs</td>  | COST TYPE                    | Questioned Costs  |
| BoardREPORT DATE6/16/2017REPORT NUMBER17-06RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.COLLColl </td <td></td> <td></td>   |                              |   |
| REPORT NUMBER17-06RECOMMENDATION NUMBER1MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING  | REPORT TITLE                 |   |
| RECOMMENDATION NUMBER       1         MANAGEMENT DECISION       Management concurred with this recommendation.         TOTAL POTENTIAL COST SAVING  | REPORT DATE                  | 6/16/2017   |
| MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING  | REPORT NUMBER                | 17-06   |
| TOTAL POTENTIAL COST SAVING   | <b>RECOMMENDATION NUMBER</b> | 1   |
|   | MANAGEMENT DECISION          | Management concurred with this recommendation.  |
| COST TYPE   | TOTAL POTENTIAL COST SAVING  |   |
|   | COST TYPE                    |   |

| REPORT TITLE                | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board    |
|-----------------------------|--|
| REPORT DATE                 | 6/16/2017  |
| REPORT NUMBER               | 17-06  |
| RECOMMENDATION NUMBER       | 3  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE                 | 6/16/2017  |
| REPORT NUMBER               | 17-06  |
| RECOMMENDATION NUMBER       | 4  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>Board |
| REPORT DATE                 | 6/16/2017  |
| REPORT NUMBER               | 17-06  |
| RECOMMENDATION NUMBER       | 7  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement          |
|                             | Board  |
| REPORT DATE                 | 6/16/2017  |
| REPORT NUMBER               | 17-06  |
| RECOMMENDATION NUMBER       | 9  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE  | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>Board |
|---|--|
| REPORT DATE   | 6/16/2017  |
| REPORT NUMBER   | 17-06  |
| RECOMMENDATION NUMBER   | 10   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.                                     |
| REPORT TITLE  | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE   | 6/16/2017  |
| REPORT NUMBER   | 17-06  |
| RECOMMENDATION NUMBER   | 13   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.                                     |
| REPORT TITLE  | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE   | 6/16/2017  |
| REPORT NUMBER   | 17-06  |
| RECOMMENDATION NUMBER   | 14   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.                                     |
| REPORT TITLE  | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE   | 6/16/2017  |
| REPORT NUMBER   | 17-06  |
| RECOMMENDATION NUMBER   | 22   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.                                     |

| REPORT TITLE  | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>Board  |
|---|---|
|   |   |
| REPORT DATE   | 6/16/2017   |
| REPORT NUMBER<br>RECOMMENDATION NUMBER  | 17-06<br>23   |
|   |   |
| MANAGEMENT DECISION   | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING   |   |
| COST TYPE   |   |
|   |   |
| REPORT TITLE  | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board   |
| REPORT DATE   | 6/16/2017   |
| REPORT NUMBER   | 17-06   |
| RECOMMENDATION NUMBER   | 24  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING   |   |
| COST TYPE   |   |
|   |   |
| REPORT TITLE  | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board   |
| REPORT TITLE  | •   |
|   | Board   |
| REPORT DATE   | Board<br>6/16/2017  |
| REPORT DATE<br>REPORT NUMBER  | Board<br>6/16/2017<br>17-06   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER   | Board<br>6/16/2017<br>17-06<br>25   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION  | Board<br>6/16/2017<br>17-06<br>25   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING   | Board<br>6/16/2017<br>17-06<br>25   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING   | Board<br>6/16/2017<br>17-06<br>25   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE  | Board<br>6/16/2017<br>17-06<br>25<br>Management concurred with this recommendation.<br>Fiscal Year 2016 Audit of Information Security at the Railroad Retirement                                      |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE  | Board<br>6/16/2017<br>17-06<br>25<br>Management concurred with this recommendation.<br>Fiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>Board                             |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE   | Board<br>6/16/2017<br>17-06<br>25<br>Management concurred with this recommendation.<br>Fiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>Board<br>6/16/2017                |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER                          | Board<br>6/16/2017<br>17-06<br>25<br>Management concurred with this recommendation.<br>Fiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>Board<br>6/16/2017<br>17-06       |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER | Board<br>6/16/2017<br>17-06<br>25<br>Management concurred with this recommendation.<br>Fiscal Year 2016 Audit of Information Security at the Railroad Retirement<br>Board<br>6/16/2017<br>17-06<br>26 |

| REPORT TITLE   | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  |
|--|--|
| REPORT DATE  | 6/16/2017  |
| REPORT NUMBER  | 17-06  |
| RECOMMENDATION NUMBER  | 27   |
| MANAGEMENT DECISION  | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE   |  |
|  |  |
| REPORT TITLE   | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  |
| REPORT DATE  | 6/16/2017  |
| REPORT NUMBER  | 17-06  |
| RECOMMENDATION NUMBER  | 28   |
| MANAGEMENT DECISION  | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING  |  |
| COST TYPE  |  |
|  |  |
|  |  |
| REPORT TITLE   | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board  |
| REPORT TITLE   |  |
|  | Board  |
| REPORT DATE  | Board<br>6/16/2017   |
| REPORT DATE<br>REPORT NUMBER   | Board<br>6/16/2017<br>17-06  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER  | Board<br>6/16/2017<br>17-06<br>31  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION   | Board<br>6/16/2017<br>17-06<br>31  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE   | Board<br>6/16/2017<br>17-06<br>31<br>Management concurred with this recommendation.  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING  | Board<br>6/16/2017<br>17-06<br>31  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE   | Board<br>6/16/2017<br>17-06<br>31<br>Management concurred with this recommendation.  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE   | Board<br>6/16/2017<br>17-06<br>31<br>Management concurred with this recommendation.<br>Priority Audit Memorandum - Contractor Training Not Assigned                                |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE  | Board<br>6/16/2017<br>17-06<br>31<br>Management concurred with this recommendation.<br>Priority Audit Memorandum - Contractor Training Not Assigned<br>7/31/2017                   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER   | Board<br>6/16/2017<br>17-06<br>31<br>Management concurred with this recommendation.<br>Priority Audit Memorandum - Contractor Training Not Assigned<br>7/31/2017<br>PAM 17-01      |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER                        | Board<br>6/16/2017<br>17-06<br>31<br>Management concurred with this recommendation.<br>Priority Audit Memorandum - Contractor Training Not Assigned<br>7/31/2017<br>PAM 17-01<br>1 |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION | Board<br>6/16/2017<br>17-06<br>31<br>Management concurred with this recommendation.<br>Priority Audit Memorandum - Contractor Training Not Assigned<br>7/31/2017<br>PAM 17-01<br>1 |

| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
|--|--|
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| <b>RECOMMENDATION NUMBER</b>             | 1  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| <b>RECOMMENDATION NUMBER</b>             | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
|--|--|
|  |  |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 4  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| <b>RECOMMENDATION NUMBER</b>             | 5  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| <b>RECOMMENDATION NUMBER</b>             | 7  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              | 0  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 8  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
|--|--|
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| <b>RECOMMENDATION NUMBER</b>             | 9  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad   |
|  | Retirement Board   |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 10   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 11   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
|--|--|
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 12   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 15   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 17   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
|--|--|
| REPORT DATE                              |  |
|  | 8/1/2017   |
| REPORT NUMBER<br>RECOMMENDATION NUMBER   | 17-07<br>18  |
|  |  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board                          |
| REPORT DATE                              | 8/1/2017   |
| REPORT NUMBER                            | 17-07  |
| RECOMMENDATION NUMBER                    | 19   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives    |
| REPORT DATE                              | 9/28/2017  |
| REPORT NUMBER                            | 17-08  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | Railroad Retirement Board Must Take Further Action to be Compliant with<br>Federal Records Management Directives |
| REPORT DATE                              | 9/28/2017  |
| REPORT NUMBER                            | 17-08  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2023

| REPORT TITLE                | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives |
|-----------------------------|---|
| REPORT DATE                 | 9/28/2017   |
| REPORT NUMBER               | 17-08   |
| RECOMMENDATION NUMBER       | 4   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives |
| REPORT DATE                 | 9/28/2017   |
| REPORT NUMBER               | 17-08   |
| RECOMMENDATION NUMBER       | 5   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives |
| REPORT DATE                 | 9/28/2017   |
| REPORT NUMBER               | 17-08   |
| RECOMMENDATION NUMBER       | 6   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives |
| REPORT DATE                 | 9/28/2017   |
| REPORT NUMBER               | 17-08   |
| RECOMMENDATION NUMBER       | 7   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |

| REPORT TITLE  | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives    |
|---|--|
| REPORT DATE   | 9/28/2017  |
| REPORT NUMBER   | 17-08  |
| RECOMMENDATION NUMBER   | 9  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
|   |  |
| REPORT TITLE  | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives    |
| REPORT DATE   | 9/28/2017  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER                          | 17-08<br>10  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Railroad Retirement Board Must Take Further Action to be Compliant with<br>Federal Records Management Directives |
| REPORT DATE   | 9/28/2017  |
| REPORT NUMBER   | 17-08  |
| RECOMMENDATION NUMBER   | 11   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives    |
| REPORT DATE   | 9/28/2017  |
| REPORT NUMBER   | 17-08  |
| RECOMMENDATION NUMBER   | 12   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2023

| REPORT TITLE                             | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives    |
|--|--|
| REPORT DATE                              | 9/28/2017  |
| REPORT NUMBER                            | 17-08  |
| RECOMMENDATION NUMBER                    | 13   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Fiscal Year 2017 Financial Statement Audit Letter to Management  |
| REPORT DATE                              | 2/8/2018   |
| REPORT NUMBER                            | 18-04  |
| RECOMMENDATION NUMBER                    | 6  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board                                  |
| REPORT DATE                              | 6/5/2018   |
| REPORT NUMBER                            | 18-06  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board                                  |
| REPORT DATE                              | 6/5/2018   |
| REPORT NUMBER                            | 18-06  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE  | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement<br>Board |
|---|--|
| REPORT DATE   | 6/5/2018   |
| REPORT NUMBER   | 18-06  |
| RECOMMENDATION NUMBER   | 3  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE   | 6/5/2018   |
| REPORT NUMBER   | 18-06  |
| RECOMMENDATION NUMBER   | 4  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE   | 6/5/2018   |
| REPORT NUMBER   | 18-06  |
| RECOMMENDATION NUMBER   | 6  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.                                     |
| REPORT TITLE  | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE   | 6/5/2018   |
| REPORT NUMBER   | 18-06  |
| RECOMMENDATION NUMBER   | 8  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |

| REPORT TITLE                                       | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement<br>Board |
|--|--|
| REPORT DATE  | 6/5/2018   |
| REPORT NUMBER                                      | 18-06  |
| RECOMMENDATION NUMBER                              | 9  |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING                        |  |
| COST TYPE  |  |
| REPORT TITLE                                       | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement<br>Board |
| REPORT DATE  | 6/5/2018   |
| REPORT NUMBER                                      | 18-06  |
| RECOMMENDATION NUMBER                              | 10   |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.                                     |
| TOTAL POTENTIAL COST SAVING                        |  |
| COST TYPE  |  |
| REPORT TITLE                                       | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE  | 6/5/2018   |
| REPORT NUMBER                                      | 18-06  |
| RECOMMENDATION NUMBER                              | 12   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING | Management concurred with this recommendation.                                     |
| COST TYPE  |  |
| REPORT TITLE                                       | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board    |
| REPORT DATE  | 6/5/2018   |
| REPORT NUMBER                                      | 18-06  |
| RECOMMENDATION NUMBER                              | 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<br>Board             |
|-----------------------------|--|
| REPORT DATE                 | 6/5/2018   |
| REPORT NUMBER               | 18-06  |
| RECOMMENDATION NUMBER       | 17   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement<br>Board             |
| REPORT DATE                 | 6/5/2018   |
| REPORT NUMBER               | 18-06  |
| RECOMMENDATION NUMBER       | 21   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Enterprise Risk Management Process at the Railroad Retirement Board Was<br>Not Fully Effective |
| REPORT DATE                 | 7/9/2018   |
| REPORT NUMBER               | 18-07  |
| RECOMMENDATION NUMBER       | 2  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Enterprise Risk Management Process at the Railroad Retirement Board Was<br>Not Fully Effective |
| REPORT DATE                 | 7/9/2018   |
| REPORT NUMBER               | 18-07  |
| RECOMMENDATION NUMBER       | 3  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                | Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective                      |
|-----------------------------|--|
| REPORT DATE                 | 7/9/2018   |
| REPORT NUMBER               | 18-07  |
| RECOMMENDATION NUMBER       | 6  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective                      |
| REPORT DATE                 | 7/9/2018   |
| REPORT NUMBER               | 18-07  |
| RECOMMENDATION NUMBER       | 7  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective                      |
| REPORT DATE                 | 7/9/2018   |
| REPORT NUMBER               | 18-07  |
| RECOMMENDATION NUMBER       | 8  |
| MANAGEMENT DECISION         | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective                      |
| REPORT DATE                 | 7/9/2018   |
| REPORT NUMBER               | 18-07  |
| RECOMMENDATION NUMBER       | 10   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |

| 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  |
| <b>RECOMMENDATION NUMBER</b>             | 9  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information   |
| REPORT HILE                              | Security Modernization Act of 2014 Fiscal Year 2018  |
| REPORT DATE                              | 12/19/2018   |
| REPORT NUMBER                            | 19-03  |
| RECOMMENDATION NUMBER                    | 12   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 |
| REPORT DATE                              | 12/19/2018   |
| REPORT NUMBER                            | 19-03  |
| RECOMMENDATION NUMBER                    | 18   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.       |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information   |
| REPORT TITLE                             | Security Modernization Act of 2014 Fiscal Year 2018  |
| REPORT DATE                              | 12/19/2018   |
| REPORT NUMBER                            | 19-03  |
| RECOMMENDATION NUMBER                    | 21   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
|  |  |

| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018    |
|---|---|
| REPORT DATE   | 12/19/2018  |
| REPORT NUMBER   | 19-03   |
| RECOMMENDATION NUMBER   | 24  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                                     |   |
| COST TYPE   |   |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Security Modernization Act of 2014 Fiscal Year 2018 |
| REPORT DATE   | 12/19/2018  |
| REPORT NUMBER   | 19-03   |
| RECOMMENDATION NUMBER   | 25  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>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   | 26  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Security Modernization Act of 2014 Fiscal Year 2018 |
| REPORT DATE   | 12/19/2018  |
| REPORT NUMBER   | 19-03   |
| RECOMMENDATION NUMBER   | 27  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>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       | 29  |
| 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<br>Security Modernization Act of 2014 Fiscal Year 2018 |
| REPORT DATE                 | 12/19/2018  |
| REPORT NUMBER               | 19-03   |
| RECOMMENDATION NUMBER       | 30  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Performance Audit of RRB's Compliance with the Federal Information<br>Security Modernization Act of 2014 Fiscal Year 2018 |
| REPORT DATE                 | 12/19/2018  |
| REPORT NUMBER               | 19-03   |
| RECOMMENDATION NUMBER       | 31  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate                 |
| REPORT DATE                 | 2/20/2019   |
| REPORT NUMBER               | 19-05   |
| RECOMMENDATION NUMBER       | 1   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |

| REPORT TITLE                             | Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate        |
|--|--|
| REPORT DATE                              | 2/20/2019  |
| REPORT NUMBER                            | 19-05  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate        |
| REPORT DATE                              | 2/20/2019  |
| REPORT NUMBER                            | 19-05  |
| <b>RECOMMENDATION NUMBER</b>             | 3  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Railroad Retirement Board Write-off and Waiver Processes were not Fully<br>Efficient, Effective, or Adequate     |
| REPORT DATE                              | 2/20/2019  |
| REPORT NUMBER                            | 19-05  |
| <b>RECOMMENDATION NUMBER</b>             | 4  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Fiscal Year 2018 Financial Statement Audit Letter to Management  |
| REPORT DATE                              | 2/20/2019  |
| REPORT NUMBER                            | 19-06  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE  | Fiscal Year 2018 Financial Statement Audit Letter to Management  |
|---|--|
| REPORT DATE   | 2/20/2019  |
| REPORT NUMBER   | 19-06  |
| <b>RECOMMENDATION NUMBER</b>                                    | 2  |
| MANAGEMENT DECISION   | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Fiscal Year 2018 Financial Statement Audit Letter to Management  |
| REPORT DATE   | 2/20/2019  |
| REPORT NUMBER   | 19-06  |
| RECOMMENDATION NUMBER   | 3  |
| MANAGEMENT DECISION   | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Selected General Information System Controls at the Railroad Retirement<br>Board Were Not Always Adequate        |
| REPORT DATE   | 5/14/2019  |
| REPORT NUMBER   | 19-07  |
| RECOMMENDATION NUMBER   | 1  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING              | Management concurred with this recommendation.   |
| COST TYPE   |  |
| REPORT TITLE  | Selected General Information System Controls at the Railroad Retirement<br>Board Were Not Always Adequate        |
| REPORT DATE   | 5/14/2019  |
| REPORT NUMBER   | 19-07  |
| RECOMMENDATION NUMBER   | 4  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |

| REPORT TITLE   | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
|--|--|
| REPORT DATE  | 5/16/2019  |
| REPORT NUMBER  | 19-08  |
| RECOMMENDATION NUMBER  | 1  |
| MANAGEMENT DECISION  | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE   |  |
| REPORT TITLE   | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
| REPORT DATE  | 5/16/2019  |
| REPORT NUMBER  | 19-08  |
| RECOMMENDATION NUMBER  | 2  |
| MANAGEMENT DECISION  | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING  |  |
| COST TYPE  |  |
| REPORT TITLE   | Improvements Needed for the Unapplied Cash Process at the Railroad<br>Retirement Board                           |
| REPORT DATE  | 5/16/2019  |
| REPORT NUMBER  | 19-08  |
| RECOMMENDATION NUMBER  | 3  |
| MANAGEMENT DECISION  |  |
|  | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING  | Improvements Needed for the Unapplied Cash Process at the Railroad<br>Retirement Board                           |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE   | Improvements Needed for the Unapplied Cash Process at the Railroad   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE                                 | Improvements Needed for the Unapplied Cash Process at the Railroad<br>Retirement Board                           |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE                  | Improvements Needed for the Unapplied Cash Process at the Railroad<br>Retirement Board<br>5/16/2019              |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER | Improvements Needed for the Unapplied Cash Process at the Railroad<br>Retirement Board<br>5/16/2019<br>19-08     |

| REPORT TITLE                             | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
|--|--|
| REPORT DATE                              | 5/16/2019  |
| REPORT NUMBER                            | 19-08  |
| RECOMMENDATION NUMBER                    | 5  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
| REPORT DATE                              | 5/16/2019  |
| REPORT NUMBER                            | 19-08  |
| RECOMMENDATION NUMBER                    | 6  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
| REPORT DATE                              | 5/16/2019  |
| REPORT NUMBER                            | 19-08  |
| RECOMMENDATION NUMBER                    | 7  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
| REPORT DATE                              | 5/16/2019  |
| REPORT NUMBER                            | 19-08  |
| RECOMMENDATION NUMBER                    | 8  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |

| REPORT TITLE  | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
|---|--|
| REPORT DATE   | 5/16/2019  |
| REPORT NUMBER   | 19-08  |
| RECOMMENDATION NUMBER   | 9  |
| MANAGEMENT DECISION   | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
| REPORT DATE   | 5/16/2019  |
| REPORT NUMBER   | 19-08  |
| RECOMMENDATION NUMBER   | 10   |
| MANAGEMENT DECISION   | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
| REPORT DATE   | 5/16/2019  |
| REPORT NUMBER   | 19-08  |
| RECOMMENDATION NUMBER   | 11   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management did not concur with this recommendation.  |

| REPORT TITLE                             | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
|--|--|
| REPORT DATE                              | 5/16/2019  |
| REPORT NUMBER                            | 19-08  |
| <b>RECOMMENDATION NUMBER</b>             | 12   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
| REPORT DATE                              | 5/16/2019  |
| REPORT NUMBER                            | 19-08  |
| <b>RECOMMENDATION NUMBER</b>             | 13   |
| MANAGEMENT DECISION                      | Management did not concur with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board                              |
| REPORT DATE                              | 5/16/2019  |
| REPORT NUMBER                            | 19-08  |
| RECOMMENDATION NUMBER                    | 14   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
|--|---|
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 1   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 2   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 4   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
|--|---|
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 5   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 6   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 7   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
|--|---|
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 8   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 9   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 10  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
|--|---|
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 11  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
|  |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 13  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 14  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
|--|---|
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 15  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 16  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 17  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
|--|---|
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 18  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments<br>Elimination and Recovery Act in Fiscal Year 2018 Performance and<br>Accountability Report |
| REPORT DATE                              | 5/30/2019   |
| REPORT NUMBER                            | 19-09   |
| RECOMMENDATION NUMBER                    | 19  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract  |
| REPORT DATE                              | 8/5/2019  |
| REPORT NUMBER                            | 19-10   |
| RECOMMENDATION NUMBER                    | 1   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|--|--|
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| <b>RECOMMENDATION NUMBER</b>             | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 4  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| Report TITLE Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract                  |  |
|--|--|
|  |  |
| <b>REPORT DATE</b> 8/5/2019  |  |
| REPORT NUMBER 19-10  |  |
| RECOMMENDATION NUMBER 5  |  |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented. |  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE   |  |
| REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract                  |  |
| <b>REPORT DATE</b> 8/5/2019  |  |
| REPORT NUMBER 19-10  |  |
| RECOMMENDATION NUMBER 6  |  |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented. |  |
| TOTAL POTENTIAL COST SAVING  |  |
| COST TYPE  |  |
| REPORT TITLE         Railroad Medicare Controls Over Evaluation and Management Services           Were Not Fully Adequate - Abstract   |  |
| REPORT DATE 8/5/2019   |  |
| REPORT NUMBER 19-10  |  |
| RECOMMENDATION NUMBER 7  |  |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented. |  |
| TOTAL POTENTIAL COST SAVING \$2,238,324  |  |
| COST TYPE Questioned Costs   |  |

| REPORT TITLE                 | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|------------------------------|--|
| REPORT DATE                  | 8/5/2019   |
| REPORT NUMBER                | 19-10  |
| RECOMMENDATION NUMBER        | 8  |
| MANAGEMENT DECISION          | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING  | \$319,157  |
| COST TYPE                    | Questioned Costs   |
| REPORT TITLE                 | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                  | 8/5/2019   |
| REPORT NUMBER                | 19-10  |
| RECOMMENDATION NUMBER        | 9  |
| MANAGEMENT DECISION          | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING  | \$683,905  |
| COST TYPE                    | Questioned Costs   |
| REPORT TITLE                 | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                  | 8/5/2019   |
| REPORT NUMBER                | 19-10  |
| <b>RECOMMENDATION NUMBER</b> | 10   |
| MANAGEMENT DECISION          | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING  | \$86,445   |
| COST TYPE                    | Questioned Costs   |

| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|--|--|
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 11   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$24,389   |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 12   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 13   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|--|--|
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 14   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$26,506   |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 15   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$10,459   |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 16   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|--|--|
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| <b>RECOMMENDATION NUMBER</b>             | 17   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 20   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$5,592  |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| <b>RECOMMENDATION NUMBER</b>             | 21   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$5,418  |
| COST TYPE                                | Questioned Costs   |

| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|--|--|
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 22   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 23   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 24   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|--|--|
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| <b>RECOMMENDATION NUMBER</b>             | 25   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 26   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$84,535   |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| <b>RECOMMENDATION NUMBER</b>             | 27   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              | \$381  |
| COST TYPE                                | Questioned Costs   |

| REPORT TITLE                | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|-----------------------------|--|
| REPORT DATE                 | 8/5/2019   |
| REPORT NUMBER               | 19-10  |
| RECOMMENDATION NUMBER       | 28   |
| MANAGEMENT DECISION         | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING | \$27,917   |
| COST TYPE                   | Questioned Costs   |
|                             |  |
| REPORT TITLE                | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                 | 8/5/2019   |
| REPORT NUMBER               | 19-10  |
| RECOMMENDATION NUMBER       | 29   |
| MANAGEMENT DECISION         | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                 | 8/5/2019   |
| REPORT NUMBER               | 19-10  |
| RECOMMENDATION NUMBER       | 30   |
| MANAGEMENT DECISION         | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING | \$2,763  |
| COST TYPE                   | Questioned Costs   |

| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|--|--|
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 31   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 32   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 33   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Medicare Controls Over Evaluation and Management Services<br>Were Not Fully Adequate - Abstract         |
|--|--|
| REPORT DATE                              | 8/5/2019   |
| REPORT NUMBER                            | 19-10  |
| RECOMMENDATION NUMBER                    | 34   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
|  | The Association Management Function of the Deilneed Detinement Decad   |
| REPORT TITLE                             | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective         |
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-14  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | The Acquisition Management Function at the Railroad Retirement Board<br>Was Not Fully Adequate or Effective      |
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-14  |
| <b>RECOMMENDATION NUMBER</b>             | 3  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
|  |  |
| REPORT TITLE                             | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective         |
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-14  |
| RECOMMENDATION NUMBER                    | 4  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2023

| REPORT TITLE                             | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective         |
|--|--|
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-14  |
| RECOMMENDATION NUMBER                    | 5  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              | Management concurred with this recommendation.   |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective         |
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-14  |
| RECOMMENDATION NUMBER                    | 6  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective         |
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-14  |
| RECOMMENDATION NUMBER                    | 7  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | The Acquisition Management Function at the Railroad Retirement Board<br>Was Not Fully Adequate or Effective      |
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-14  |
| RECOMMENDATION NUMBER                    | 8  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective |
|-----------------------------|--|
| REPORT DATE                 | 9/27/2019  |
| REPORT NUMBER               | 19-14  |
| RECOMMENDATION NUMBER       | 9  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective |
| REPORT DATE                 | 9/27/2019  |
| REPORT NUMBER               | 19-14  |
| RECOMMENDATION NUMBER       | 11   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective |
| REPORT DATE                 | 9/27/2019  |
| REPORT NUMBER               | 19-14  |
| RECOMMENDATION NUMBER       | 12   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | The Acquisition Management Function at the Railroad Retirement Board                                     |
|                             | Was Not Fully Adequate or Effective  |
| REPORT DATE                 | 9/27/2019  |
| REPORT NUMBER               | 19-14  |
| RECOMMENDATION NUMBER       | 13   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2023

| REPORT TITLE                           | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective  |
|--|---|
| REPORT DATE                            | 9/27/2019   |
| REPORT NUMBER                          | 19-14   |
| <b>RECOMMENDATION NUMBER</b>           | 14  |
| MANAGEMENT DECISION                    | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING            |   |
| COST TYPE                              |   |
| REPORT TITLE                           | The Implementation of the Disability Program Improvemennt Plan at the<br>Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk<br>Assessment Process |
| REPORT DATE                            | 9/27/2019   |
| REPORT NUMBER                          | 19-15   |
| RECOMMENDATION NUMBER                  | 1   |
| MANAGEMENT DECISION                    | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING            |   |
| COST TYPE                              |   |
| REPORT TITLE                           | The Implementation of the Disability Program Improvemennt Plan at the<br>Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk<br>Assessment Process |
| REPORT DATE                            | 9/27/2019   |
| REPORT NUMBER                          | 19-15   |
| RECOMMENDATION NUMBER                  | 2   |
| MANAGEMENT DECISION                    | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING            |   |
| COST TYPE                              |   |
| REPORT TITLE                           | The Implementation of the Disability Program Improvemennt Plan at the<br>Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk<br>Assessment Process |
| REPORT DATE                            | 9/27/2019   |
|  |   |
| REPORT NUMBER                          | 19-15   |
| REPORT NUMBER<br>RECOMMENDATION NUMBER | 19-15<br>3  |
|  |   |
| RECOMMENDATION NUMBER                  | 3   |

| REPORT TITLE                             | The Railroad Retirement Board Disability Programs Do not Effectively Consider Fraud Risk Indicators in the Disability Decision Process |
|--|--|
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-16  |
| <b>RECOMMENDATION NUMBER</b>             | 1  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.                       |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board Disability Programs Do not Effectively Consider Fraud Risk Indicators in the Disability Decision Process |
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-16  |
| <b>RECOMMENDATION NUMBER</b>             | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.                       |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board Disability Programs Do not Effectively Consider Fraud Risk Indicators in the Disability Decision Process |
| REPORT DATE                              | 9/27/2019  |
| REPORT NUMBER                            | 19-16  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.                       |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE   | The Use of Medical Experts During Disability Determinations at the Railroad Retirement Board Can Be Improved                                 |
|--|--|
| REPORT DATE  | 9/27/2019  |
| REPORT NUMBER  | 19-17  |
| RECOMMENDATION NUMBER  | 1  |
| MANAGEMENT DECISION  | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.                             |
| TOTAL POTENTIAL COST SAVING  |  |
| COST TYPE  |  |
|  |  |
| REPORT TITLE   | The Use of Medical Experts During Disability Determinations at the Railroad Retirement Board Can Be Improved                                 |
| REPORT DATE  | 9/27/2019  |
| REPORT NUMBER  | 19-17  |
| RECOMMENDATION NUMBER  | 2  |
| MANAGEMENT DECISION  | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.                             |
| TOTAL POTENTIAL COST SAVING  |  |
| COST TYPE  |  |
| REPORT TITLE   | Audit of Railroad Retirement Board's Digital Accountability and<br>Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 |
| REPORT DATE  | 11/6/2019  |
| REPORT NUMBER  | 20-01  |
| RECOMMENDATION NUMBER  | 9  |
| MANAGEMENT DECISION  | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING  |  |
|  |  |
| COST TYPE  |  |
| COST TYPE  |  |
| COST TYPE<br>REPORT TITLE  | Audit of Railroad Retirement Board's Digital Accountability and<br>Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 |
|  |  |
| REPORT TITLE   | Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019  |
| REPORT TITLE   | Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019<br>11/6/2019   |
| REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER   | Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019<br>11/6/2019<br>20-01  |
| REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER                        | Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019<br>11/6/2019<br>20-01<br>10  |
| REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION | Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019<br>11/6/2019<br>20-01<br>10  |

|   | Audit of Dailyand Dations and Daard's Disital Associate Sility and  |
|---|---|
| REPORT TITLE  | Audit of Railroad Retirement Board's Digital Accountability and<br>Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019  |
| REPORT DATE   | 11/6/2019   |
| REPORT NUMBER   | 20-01   |
| <b>RECOMMENDATION NUMBER</b>  | 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   | 11/15/2019  |
| REPORT NUMBER   | 20-02   |
| RECOMMENDATION NUMBER   | 2   |
| MANAGEMENT DECISION   | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING   |   |
| COST TYPE   |   |
|   |   |
|   |   |
| REPORT TITLE  | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2019   |
| REPORT TITLE  |   |
|   | 2019  |
| REPORT DATE   | 2019<br>11/15/2019  |
| REPORT DATE<br>REPORT NUMBER  | 2019<br>11/15/2019<br>20-02   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER   | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION  | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING   | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING   | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE  | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year                                     |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE  | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2019                             |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE   | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2019<br>11/15/2019               |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER                          | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2019<br>11/15/2019<br>20-02      |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER | 2019<br>11/15/2019<br>20-02<br>3<br>Management does not concur with this recommendation. The OIG believes<br>this recommendation should be implemented.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2019<br>11/15/2019<br>20-02<br>4 |

| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
|---|--|
| REPORT DATE   | 12/18/2019   |
| REPORT NUMBER   | 20-04  |
| RECOMMENDATION NUMBER   | 3  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
| REPORT DATE   | 12/18/2019   |
| REPORT NUMBER   | 20-04  |
| RECOMMENDATION NUMBER   | 4  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
| REPORT DATE   | 12/18/2019   |
| REPORT NUMBER   | 20-04  |
| RECOMMENDATION NUMBER   | 7  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
| REPORT DATE   | 12/18/2019   |
| REPORT NUMBER   | 20-04  |
| RECOMMENDATION NUMBER   | 10   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |

| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
|---|--|
| REPORT DATE   | 12/18/2019   |
| REPORT NUMBER   | 20-04  |
| RECOMMENDATION NUMBER   | 11   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
| REPORT DATE   | 12/18/2019   |
| REPORT NUMBER   | 20-04  |
| RECOMMENDATION NUMBER   | 12   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
|   |  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
| REPORT DATE   | 12/18/2019   |
| REPORT NUMBER   | 20-04  |
| RECOMMENDATION NUMBER   | 13   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
| REPORT DATE   | 12/18/2019   |
| REPORT NUMBER   | 20-04  |
| RECOMMENDATION NUMBER   | 14   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT TITLE                | Performance Audit of RRB's Compliance with the Federal Information   |
|-----------------------------|--|
|                             | Modernization Act of 2014 for Fiscal Year 2019   |
| REPORT DATE                 | 12/18/2019   |
| REPORT NUMBER               | 20-04  |
| RECOMMENDATION NUMBER       | 15   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
| REPORT DATE                 | 12/18/2019   |
| REPORT NUMBER               | 20-04  |
| RECOMMENDATION NUMBER       | 16   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | Performance Audit of RRB's Compliance with the Federal Information<br>Modernization Act of 2014 for Fiscal Year 2019 |
| REPORT DATE                 | 12/18/2019   |
| REPORT NUMBER               | 20-04  |
| RECOMMENDATION NUMBER       | 17   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | Railroad Retirement Board's Telework Program Needs Improvement   |
|                             |  |
| REPORT DATE                 | 4/24/2020  |
| REPORT NUMBER               | 20-05  |
| RECOMMENDATION NUMBER       | 2  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |

| REPORT TITLE                             | Railroad Retirement Board's Telework Program Needs Improvement   |
|--|--|
| REPORT DATE                              | 4/24/2020  |
| REPORT NUMBER                            | 20-05  |
| <b>RECOMMENDATION NUMBER</b>             | 4  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board's Telework Program Needs Improvement   |
| REPORT DATE                              | 4/24/2020  |
| REPORT NUMBER                            | 20-05  |
| RECOMMENDATION NUMBER                    | 5  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Railroad Retirement Board's Telework Program Needs Improvement   |
| REPORT DATE                              | 4/24/2020  |
| REPORT NUMBER                            | 20-05  |
| RECOMMENDATION NUMBER                    | 6  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Railroad Retirement Board's Telework Program Needs Improvement   |
|--|--|
| REPORT DATE                              | 4/24/2020  |
| REPORT NUMBER                            | 20-05  |
| <b>RECOMMENDATION NUMBER</b>             | 7  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR     |
| REPORT DATE                              | 5/12/2020  |
| REPORT NUMBER                            | 20-06  |
| <b>RECOMMENDATION NUMBER</b>             | 1  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR     |
| REPORT DATE                              | 5/12/2020  |
| REPORT NUMBER                            | 20-06  |
| <b>RECOMMENDATION NUMBER</b>             | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR     |
|--|--|
| REPORT DATE                              | 5/12/2020  |
| REPORT NUMBER                            | 20-06  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR     |
| REPORT DATE                              | 5/12/2020  |
| REPORT NUMBER                            | 20-06  |
| RECOMMENDATION NUMBER                    | 4  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR     |
| REPORT DATE                              | 5/12/2020  |
| REPORT NUMBER                            | 20-06  |
| RECOMMENDATION NUMBER                    | 5  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Controls over Medicare Premium Penalties and Refunds Can Be Improved   |
| REPORT DATE                              | 6/4/2020   |
| REPORT NUMBER                            | 20-07  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              | \$13,044.00  |
| COST TYPE                                | Questioned Costs   |
|  |  |

| REPORT TITLE                 | Controls over Medicare Premium Penalties and Refunds Can Be Improved |
|------------------------------|--|
| REPORT DATE                  | 6/4/2020   |
| REPORT NUMBER                | 20-07  |
| <b>RECOMMENDATION NUMBER</b> | 2  |
| MANAGEMENT DECISION          | Management concurred with this recommendation.                       |
| TOTAL POTENTIAL COST SAVING  | Reported with #1   |
| COST TYPE                    | Questioned Costs   |
| REPORT TITLE                 | Controls over Medicare Premium Penalties and Refunds Can Be Improved |
| REPORT DATE                  | 6/4/2020   |
| REPORT NUMBER                | 20-07  |
| RECOMMENDATION NUMBER        | 3  |
| MANAGEMENT DECISION          | Management concurred with this recommendation.                       |
| TOTAL POTENTIAL COST SAVING  | Reported with #1   |
| COST TYPE                    | Questioned Costs   |
| REPORT TITLE                 | Controls over Medicare Premium Penalties and Refunds Can Be Improved |
| REPORT DATE                  | 6/4/2020   |
| REPORT NUMBER                | 20-07  |
| RECOMMENDATION NUMBER        | 4  |
| MANAGEMENT DECISION          | Management partially concurred with this recommendation.             |
| TOTAL POTENTIAL COST SAVING  | Reported with #1   |
| COST TYPE                    | Questioned Costs   |
| REPORT TITLE                 | Controls over Medicare Premium Penalties and Refunds Can Be Improved |
| REPORT DATE                  | 6/4/2020   |
| REPORT NUMBER                | 20-07  |
| RECOMMENDATION NUMBER        | 5  |
| MANAGEMENT DECISION          | Management concurred with this recommendation.                       |
| TOTAL POTENTIAL COST SAVING  | Reported with #1   |
| COST TYPE                    | Questioned Costs   |

| REPORT TITLE                             | Controls over Medicare Premium Penalties and Refunds Can Be Improved  |
|--|---|
| REPORT DATE                              | 6/4/2020  |
| REPORT NUMBER                            | 20-07   |
| RECOMMENDATION NUMBER                    | 6   |
| MANAGEMENT DECISION                      | Management partially concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              | Reported with #1  |
| COST TYPE                                | Questioned Costs  |
| REPORT TITLE                             | Controls over Medicare Premium Penalties and Refunds Can Be Improved  |
| REPORT DATE                              | 6/4/2020  |
| REPORT NUMBER                            | 20-07   |
| RECOMMENDATION NUMBER                    | 7   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              | \$87,011.00   |
| COST TYPE                                | Questioned Costs  |
| REPORT TITLE                             | Controls over Medicare Premium Penalties and Refunds Can Be Improved  |
| REPORT DATE                              | 6/4/2020  |
| REPORT NUMBER                            | 20-07   |
| RECOMMENDATION NUMBER                    | 8   |
| MANAGEMENT DECISION                      | Management partially concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              | Reported with #7  |
| COST TYPE                                | Questioned Costs  |
| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information<br>Security Modernization Act of 2014 for Fiscal Year 2020 |
| REPORT DATE                              | 1/14/2021   |
| REPORT NUMBER                            | 21-03   |
| RECOMMENDATION NUMBER                    | 2   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020    |
|--|---|
| REPORT DATE                              | 1/14/2021   |
| REPORT DATE                              | 21-03   |
| RECOMMENDATION NUMBER                    | 5   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
|  |   |
| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020    |
| REPORT DATE                              | 1/14/2021   |
| REPORT NUMBER                            | 21-03   |
| RECOMMENDATION NUMBER                    | 7   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
|  |   |
| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information<br>Security Modernization Act of 2014 for Fiscal Year 2020 |
| REPORT DATE                              | 1/14/2021   |
| REPORT NUMBER                            | 21-03   |
| RECOMMENDATION NUMBER                    | 8   |
| 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 for Fiscal Year 2020    |
| REPORT DATE                              | 1/14/2021   |
| REPORT NUMBER                            | 21-03   |
| RECOMMENDATION NUMBER                    | 9   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2023

| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information<br>Security Modernization Act of 2014 for Fiscal Year 2020  |
|--|--|
| REPORT DATE                              | 1/14/2021  |
| REPORT NUMBER                            | 21-03  |
| RECOMMENDATION NUMBER                    | 10   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020  |
| REPORT DATE                              | 5/17/2021  |
| REPORT NUMBER                            | 21-05  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board conitnues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2020   |
| REPORT DATE                              | 5/17/2021  |
| REPORT NUMBER                            | 21-05  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board conitnues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020  |
|--|--|
| REPORT DATE                              | 5/17/2021  |
| REPORT NUMBER                            | 21-05  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board conitnues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2020   |
| REPORT DATE                              | 5/17/2021  |
| REPORT NUMBER                            | 21-05  |
| RECOMMENDATION NUMBER                    | 4  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board conitnues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2020   |
| REPORT DATE                              | 5/17/2021  |
| REPORT NUMBER                            | 21-05  |
| RECOMMENDATION NUMBER                    | 5  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board conitnues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2020  |
|--|---|
| REPORT DATE                              | 5/17/2021   |
| REPORT NUMBER                            | 21-05   |
| RECOMMENDATION NUMBER                    | 6   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This<br>recommendation remains open because the Office of Inspector General for<br>the Railroad Retirement Board conitnues to see the need for the<br>recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2020  |
| REPORT DATE                              | 5/17/2021   |
| REPORT NUMBER                            | 21-05   |
| RECOMMENDATION NUMBER                    | 7   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board conitnues to see the need for the recommended corrective action.          |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2020  |
| REPORT DATE                              | 5/17/2021   |
| REPORT NUMBER                            | 21-05   |
| RECOMMENDATION NUMBER                    | 8   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board conitnues to see the need for the recommended corrective action.          |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                             | The Railroad Retirement Board's Disability Briefing Document Process Was Not Fully Effective  |
|--|---|
| REPORT DATE                              | 8/16/2021   |
| REPORT NUMBER                            | 21-07   |
| RECOMMENDATION NUMBER                    | 3   |
| MANAGEMENT DECISION                      | Management non concurred with this recommendation. This<br>recommendation will remain open because the Office of Inspector General<br>for the Railroad Retirement Board continues to see the need for the<br>recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
|  |   |
| REPORT TITLE                             | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement   |
| REPORT DATE                              | 9/1/2021  |
| REPORT NUMBER                            | 21-08   |
| RECOMMENDATION NUMBER                    | 1   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
|  |   |
| REPORT TITLE                             | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement   |
| REPORT DATE                              | 9/1/2021  |
| REPORT NUMBER                            | 21-08   |
| RECOMMENDATION NUMBER                    | 2   |
| MANAGEMENT DECISION                      | Management did not concur with this recommendation  |
| TOTAL POTENTIAL COST SAVING COST TYPE    |   |
|  |   |

| REPORT TITLE                | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
|-----------------------------|---|
| REPORT DATE                 | 9/1/2021  |
| REPORT NUMBER               | 21-08   |
| RECOMMENDATION NUMBER       | 3   |
| MANAGEMENT DECISION         | Management did not concur with this recommendation  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                 | 9/1/2021  |
| REPORT NUMBER               | 21-08   |
| RECOMMENDATION NUMBER       | 4   |
| MANAGEMENT DECISION         | Management concurred with this recommendation   |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                 | 9/1/2021  |
| REPORT NUMBER               | 21-08   |
| RECOMMENDATION NUMBER       | 5   |
| MANAGEMENT DECISION         | Management concurred with this recommendation   |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                 | 9/1/2021  |
| REPORT NUMBER               | 21-08   |
| RECOMMENDATION NUMBER       | 6   |
| MANAGEMENT DECISION         | Management concurred with this recommendation   |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |

| REPORT TITLE  | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
|---|---|
| REPORT DATE   | 9/1/2021  |
| REPORT NUMBER   | 21-08   |
| RECOMMENDATION NUMBER   | 7   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation   |
| REPORT TITLE  | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE   | 9/1/2021  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER                          | 21-08<br>8  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management partially concurred with this recommendation                                       |
| REPORT TITLE  | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE   | 9/1/2021  |
| REPORT NUMBER   | 21-08   |
| RECOMMENDATION NUMBER   | 9   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management did not concur with this recommendation  |
| REPORT TITLE  | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE   | 9/1/2021  |
|   | 21-08   |
| RECOMMENDATION NUMBER   |   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management partially concurred with this recommendation                                       |

| REPORT TITLE                             | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
|--|---|
| REPORT DATE                              | 9/1/2021  |
| REPORT NUMBER                            | 21-08   |
| RECOMMENDATION NUMBER                    | 11  |
| MANAGEMENT DECISION                      | Management did not concur with this recommendation  |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
| REPORT TITLE                             | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                              | 9/1/2021  |
| REPORT NUMBER                            | 21-08   |
| RECOMMENDATION NUMBER                    | 12  |
| MANAGEMENT DECISION                      | Management partially concurred with this recommendation                                       |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
|  |   |
| REPORT TITLE                             | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                              | 9/1/2021  |
| REPORT NUMBER                            | 21-08   |
| RECOMMENDATION NUMBER                    | 13  |
| MANAGEMENT DECISION                      | Management partially concurred with this recommendation                                       |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
|  |   |
| REPORT TITLE                             | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                              | 9/1/2021  |
| REPORT NUMBER                            | 21-08   |
| RECOMMENDATION NUMBER                    | 14  |
| MANAGEMENT DECISION                      | Management did not concur with this recommendation  |
| TOTAL POTENTIAL COST SAVING              | \$322,502   |
| COST TYPE                                | Questioned Costs  |

| REPORT TITLE                | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
|-----------------------------|---|
| REPORT DATE                 | 9/1/2021  |
| REPORT NUMBER               | 21-08   |
| RECOMMENDATION NUMBER       | 15  |
| MANAGEMENT DECISION         | Management concurred with this recommendation   |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                 | 9/1/2021  |
| REPORT NUMBER               | 21-08   |
| RECOMMENDATION NUMBER       | 16  |
| MANAGEMENT DECISION         | Management did not concur with this recommendation  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                 | 9/1/2021  |
| REPORT NUMBER               | 21-08   |
| RECOMMENDATION NUMBER       | 17  |
| MANAGEMENT DECISION         | Management partially concurred with this recommendation                                       |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions<br>Need Improvement |
| REPORT DATE                 | 9/1/2021  |
| REPORT NUMBER               | 21-08   |
| RECOMMENDATION NUMBER       | 18  |
| MANAGEMENT DECISION         | Management did not concur with this recommendation  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |

| REPORT TITLE                | Audit of the Updated Information Technology Initiatives Legacy Systems Re-<br>platform Services                |
|-----------------------------|--|
| REPORT DATE                 | 9/23/2021  |
| REPORT NUMBER               | 21-09  |
| RECOMMENDATION NUMBER       | 1  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Audit of the Updated Information Technology Initiatives Legacy Systems Re-<br>platform Services                |
| REPORT DATE                 | 9/23/2021  |
| REPORT NUMBER               | 21-09  |
| RECOMMENDATION NUMBER       | 2  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Audit of the Updated Information Technology Initiatives Legacy Systems Re-<br>platform Services                |
| REPORT DATE                 | 9/23/2021  |
| REPORT NUMBER               | 21-09  |
| RECOMMENDATION NUMBER       | 3  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Audit of the Updated IT Initiatives Legacy Systems Modernization Services:<br>Re-engineering Mission Essential |
| REPORT DATE                 | 9/23/2021  |
| REPORT NUMBER               | 21-10  |
| RECOMMENDATION NUMBER       | 1  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                | Audit of the Updated IT Initiatives Legacy Systems Modernization Services:<br>Re-engineering Mission Essential |
|-----------------------------|--|
| REPORT DATE                 | 9/23/2021  |
| REPORT NUMBER               | 21-10  |
| RECOMMENDATION NUMBER       | 2  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Audit of the Updated IT Initiatives Legacy Systems Modernization Services:<br>Re-engineering Mission Essential |
| REPORT DATE                 | 9/23/2021  |
| REPORT NUMBER               | 21-10  |
| RECOMMENDATION NUMBER       | 3  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | Improvements Needed for the Designated Change Process at the Railroad Retirement Board                         |
| REPORT DATE                 | 9/29/2021  |
| REPORT NUMBER               | 21-11  |
| RECOMMENDATION NUMBER       | 1  |
| MANAGEMENT DECISION         | Pending  |
| TOTAL POTENTIAL COST SAVING | \$807,444  |
| COST TYPE                   | Questioned Costs   |
| REPORT TITLE                | Improvements Needed for the Designated Change Process at the Railroad Retirement Board                         |
| REPORT DATE                 | 9/29/2021  |
| REPORT NUMBER               | 21-11  |
| RECOMMENDATION NUMBER       | 2  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE  | Improvements Needed for the Designated Change Process at the Railroad Retirement Board |
|---|--|
| REPORT DATE   | 9/29/2021  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER                          | 21-11<br>3   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Improvements Needed for the Designated Change Process at the Railroad Retirement Board |
| REPORT DATE   | 9/29/2021  |
| REPORT NUMBER   | 21-11  |
| RECOMMENDATION NUMBER   | 4  |
| MANAGEMENT DECISION   | Pending  |
| TOTAL POTENTIAL COST SAVING                                     | \$366,216  |
| COST TYPE   | Questioned Costs   |
|   |  |
| REPORT TITLE  | Improvements Needed for the Designated Change Process at the Railroad Retirement Board |
| REPORT TITLE  |  |
|   | Retirement Board   |
| REPORT DATE   | Retirement Board<br>9/29/2021  |
| REPORT DATE<br>REPORT NUMBER                                    | Retirement Board<br>9/29/2021<br>21-11   |

| REPORT TITLE   | Improvements Needed for the Designated Change Process at the Railroad Retirement Board                          |
|--|---|
| REPORT DATE  | 9/29/2021   |
| REPORT NUMBER<br>RECOMMENDATION NUMBER   | 21-11<br>8  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE                          | Pending   |
| REPORT TITLE   | Improvements Needed for the Designated Change Process at the Railroad Retirement Board                          |
| REPORT DATE  | 9/29/2021   |
| REPORT NUMBER  | 21-11   |
| RECOMMENDATION NUMBER  | 9   |
| MANAGEMENT DECISION  | None compared with this record and detion   |
|  | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING  | Improvements Needed for the Designated Change Process at the Railroad<br>Retirement Board                       |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE   | Improvements Needed for the Designated Change Process at the Railroad   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE                                 | Improvements Needed for the Designated Change Process at the Railroad<br>Retirement Board                       |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE                  | Improvements Needed for the Designated Change Process at the Railroad<br>Retirement Board<br>9/29/2021          |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER | Improvements Needed for the Designated Change Process at the Railroad<br>Retirement Board<br>9/29/2021<br>21-11 |

| REPORT TITLE                | Improvements Needed for the Designated Change Process at the Railroad Retirement Board |
|-----------------------------|--|
| REPORT DATE                 | 9/29/2021  |
| REPORT NUMBER               | 21-11  |
| RECOMMENDATION NUMBER       | 12   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Improvements Needed for the Designated Change Process at the Railroad Retirement Board |
| REPORT DATE                 | 9/29/2021  |
| REPORT NUMBER               | 21-11  |
| RECOMMENDATION NUMBER       | 13   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | Improvements Needed for the Designated Change Process at the Railroad Retirement Board |
| REPORT DATE                 | 9/29/2021  |
| REPORT NUMBER               | 21-11  |
| RECOMMENDATION NUMBER       | 14   |
| MANAGEMENT DECISION         | Management partially concurred with this recommendation.                               |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Improvements Needed for the Designated Change Process at the Railroad Retirement Board |
| REPORT DATE                 | 9/29/2021  |
| REPORT NUMBER               | 21-11  |
| RECOMMENDATION NUMBER       | 15   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                             | Improvements Needed for the Designated Change Process at the Railroad Retirement Board   |
|--|--|
| REPORT DATE                              | 9/29/2021  |
| REPORT NUMBER                            | 21-11  |
| RECOMMENDATION NUMBER                    | 16   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Improvements Needed for the Designated Change Process at the Railroad Retirement Board   |
| REPORT DATE                              | 9/29/2021  |
| REPORT NUMBER                            | 21-11  |
| RECOMMENDATION NUMBER                    | 17   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Designated Change Process at the Railroad Retirement Board   |
| REPORT DATE                              | 9/29/2021  |
| REPORT NUMBER                            | 21-11  |
| RECOMMENDATION NUMBER                    | 18   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Improvements Needed for the Designated Change Process at the Railroad Retirement Board   |
|--|--|
| REPORT DATE                              | 9/29/2021  |
| REPORT NUMBER                            | 21-11  |
| RECOMMENDATION NUMBER                    | 19   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | Improvements Needed for the Designated Change Process at the Railroad Retirement Board   |
| REPORT DATE                              | 9/29/2021  |
| REPORT NUMBER                            | 21-11  |
| RECOMMENDATION NUMBER                    | 20   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Improvements Needed for the Designated Change Process at the Railroad Retirement Board   |
| REPORT DATE                              | 9/29/2021  |
| REPORT NUMBER                            | 21-11  |
| RECOMMENDATION NUMBER                    | 21   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | Improvements Needed for the Designated Change Process at the Railroad Retirement Board   |
|--|--|
| REPORT DATE                              | 9/29/2021  |
| REPORT NUMBER                            | 21-11  |
| RECOMMENDATION NUMBER                    | 23   |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | Audit of the RRB's DATA Act Submission for the First Quarter of Fiscal Year 2021   |
| REPORT DATE                              | 11/5/2021  |
| REPORT NUMBER                            | 22-01  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | Audit of the RRB's DATA Act Submission for the First Quarter of Fiscal Year 2021   |
| REPORT DATE                              | 11/5/2021  |
| REPORT NUMBER                            | 22-01  |
| <b>RECOMMENDATION NUMBER</b>             | 2  |
| MANAGEMENT DECISION                      | Management did not concur with this recommendation   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021. |
|---|--|
| REPORT DATE   | 1/4/2022   |
| REPORT NUMBER   | 22-04  |
| RECOMMENDATION NUMBER   | 1  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021. |
| REPORT DATE   | 1/4/2022   |
| REPORT NUMBER   | 22-04  |
| RECOMMENDATION NUMBER   | 2  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information   |
|   | Security Modernization Act of 2014 for FY 2021.  |
| REPORT DATE   | 1/4/2022   |
| REPORT NUMBER   | 22-04  |
| RECOMMENDATION NUMBER   | 3  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021. |
| REPORT DATE   | 1/4/2022   |
| REPORT NUMBER   | 22-04  |
| RECOMMENDATION NUMBER   | 5  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021. |
|---|--|
| REPORT DATE   | 1/4/2022   |
| REPORT NUMBER   | 22-04  |
| RECOMMENDATION NUMBER   | 6  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021. |
| REPORT DATE   | 1/4/2022   |
| REPORT NUMBER   | 22-04  |
| RECOMMENDATION NUMBER   | 7  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
|   |  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021. |
| REPORT DATE   | 1/4/2022   |
| REPORT NUMBER   | 22-04  |
| RECOMMENDATION NUMBER   | 8  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
|   |  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021. |
| REPORT DATE   | 1/4/2022   |
| REPORT NUMBER   | 22-04  |
| RECOMMENDATION NUMBER   | 9  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT TITLE                             | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021.  |
|--|---|
| REPORT DATE                              | 1/4/2022  |
| REPORT NUMBER                            | 22-04   |
| RECOMMENDATION NUMBER                    | 10  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
| REPORT TITLE                             | Railroad Retirement Board Audit Compliance Section Did Not Provide<br>Adequate Audit Coverage of Railroad Employers |
| REPORT DATE                              | 2/15/2022   |
| REPORT NUMBER                            | 22-05   |
| RECOMMENDATION NUMBER                    | 1   |
| MANAGEMENT DECISION                      | Management did not concur with this recommendation  |
| TOTAL POTENTIAL COST SAVING              | \$1,376,513   |
| COST TYPE                                | 2   |
| REPORT TITLE                             | Railroad Retirement Board Audit Compliance Section Did Not Provide<br>Adequate Audit Coverage of Railroad Employers |
| REPORT DATE                              | 2/15/2022   |
| REPORT NUMBER                            | 22-05   |
| RECOMMENDATION NUMBER                    | 2   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |
|  |   |
| REPORT TITLE                             | Railroad Retirement Board Audit Compliance Section Did Not Provide<br>Adequate Audit Coverage of Railroad Employers |
| REPORT DATE                              | 2/15/2022   |
| REPORT NUMBER                            | 22-05   |
| RECOMMENDATION NUMBER                    | 3   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation   |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2023

| REPORT TITLE  | Railroad Retirement Board Audit Compliance Section Did Not Provide<br>Adequate Audit Coverage of Railroad Employers |
|---|---|
| REPORT DATE   | 2/15/2022   |
| REPORT NUMBER   | 22-05   |
| RECOMMENDATION NUMBER   | 4   |
| MANAGEMENT DECISION   | Management concurred with this recommendation   |
| TOTAL POTENTIAL COST SAVING   |   |
| COST TYPE   |   |
| REPORT TITLE  | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones<br>Deployed as a Result of the Pandemic     |
| REPORT DATE   | 3/17/2022   |
| REPORT NUMBER   | 22-07   |
| RECOMMENDATION NUMBER   | 1   |
| MANAGEMENT DECISION   | Management partially concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING   |   |
| COST TYPE   |   |
| REPORT TITLE  | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic        |
| REPORT DATE   | 3/17/2022   |
| REPORT NUMBER   | 22-07   |
| RECOMMENDATION NUMBER   | 2   |
| MANAGEMENT DECISION   | Management did not concur with this recommendation.   |
| TOTAL POTENTIAL COST SAVING   |   |
|   |   |
|   |   |
| REPORT TITLE  | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones<br>Deployed as a Result of the Pandemic     |
|   |   |
| REPORT TITLE  | Deployed as a Result of the Pandemic  |
| REPORT TITLE  | Deployed as a Result of the Pandemic 3/17/2022  |
| REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER                          | Deployed as a Result of the Pandemic<br>3/17/2022<br>22-07  |
| REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER | Deployed as a Result of the Pandemic<br>3/17/2022<br>22-07<br>3   |

| REPORT TITLE                             | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones<br>Deployed as a Result of the Pandemic |
|--|---|
| REPORT DATE                              | 3/17/2022   |
| REPORT NUMBER                            | 22-07   |
| RECOMMENDATION NUMBER                    | 4   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              |   |
| COST TYPE                                |   |
| REPORT TITLE                             | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic    |
| REPORT DATE                              | 3/17/2022   |
| REPORT NUMBER                            | 22-07   |
| RECOMMENDATION NUMBER                    | 5   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              | \$310,359   |
| COST TYPE                                | Funds Put to Better Use   |
| REPORT TITLE                             | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones<br>Deployed as a Result of the Pandemic |
| REPORT DATE                              | 3/17/2022   |
| REPORT NUMBER                            | 22-07   |
| RECOMMENDATION NUMBER                    | 6   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              | see recommendation #5   |
| COST TYPE                                | Funds Put to Better Use   |
| REPORT TITLE                             | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic    |
| REPORT DATE                              | 3/17/2022   |
| REPORT NUMBER                            | 22-07   |
| RECOMMENDATION NUMBER                    | 7   |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |   |

| REPORT TITLE                | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic |
|-----------------------------|--|
| REPORT DATE                 | 3/17/2022  |
| REPORT NUMBER               | 22-07  |
| RECOMMENDATION NUMBER       | 8  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic |
| REPORT DATE                 | 3/17/2022  |
| REPORT NUMBER               | 22-07  |
| RECOMMENDATION NUMBER       | 9  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic |
| REPORT DATE                 | 3/17/2022  |
| REPORT NUMBER               | 22-07  |
| RECOMMENDATION NUMBER       | 10   |
| MANAGEMENT DECISION         | Management did not concur with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic |
| REPORT DATE                 | 3/17/2022  |
| REPORT NUMBER               | 22-07  |
| RECOMMENDATION NUMBER       | 11   |
| MANAGEMENT DECISION         | Management partially concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021    |
|--|--|
| REPORT DATE                              | 6/16/2022  |
| REPORT NUMBER                            | 22-08  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2021 |
| REPORT DATE                              | 6/16/2022  |
| REPORT NUMBER                            | 22-08  |
| <b>RECOMMENDATION NUMBER</b>             | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021    |
| REPORT DATE                              | 6/16/2022  |
| REPORT NUMBER                            | 22-08  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021    |
|--|--|
| REPORT DATE                              | 6/16/2022  |
| REPORT NUMBER                            | 22-08  |
| RECOMMENDATION NUMBER                    | 4  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2021 |
| REPORT DATE                              | 6/16/2022  |
| REPORT NUMBER                            | 22-08  |
| RECOMMENDATION NUMBER                    | 5  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021    |
| REPORT DATE                              | 6/16/2022  |
| REPORT NUMBER                            | 22-08  |
| RECOMMENDATION NUMBER                    | 6  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE   | The Railroad Retirement Board was Not Compliant with the Payment<br>Integrity Information Act for Fiscal Year 2021  |
|--|---|
| REPORT DATE  | 6/16/2022   |
| REPORT NUMBER  | 22-08   |
| RECOMMENDATION NUMBER  | 7   |
| MANAGEMENT DECISION  | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING  |   |
| COST TYPE  |   |
|  |   |
| REPORT TITLE   | The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021   |
| REPORT DATE  | 6/16/2022   |
| REPORT NUMBER  | 22-08   |
| RECOMMENDATION NUMBER  | 9   |
| MANAGEMENT DECISION  | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  |
| TOTAL POTENTIAL COST SAVING  |   |
| COST TYPE  |   |
|  |   |
| REPORT TITLE   |   |
|  | Controls Over Recoverable Unemployment and Sickness Overpayments<br>Need Improvement  |
| REPORT DATE  |   |
|  | Need Improvement  |
| REPORT DATE  | Need Improvement<br>6/24/2022   |
| REPORT DATE<br>REPORT NUMBER   | Need Improvement<br>6/24/2022<br>22-09  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER  | Need Improvement<br>6/24/2022<br>22-09<br>1   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION   | Need Improvement<br>6/24/2022<br>22-09<br>1   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING  | Need Improvement<br>6/24/2022<br>22-09<br>1   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING  | Need Improvement<br>6/24/2022<br>22-09<br>1   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE   | Need Improvement<br>6/24/2022<br>22-09<br>1<br>Management concurred with this recommendation.<br>Controls Over Recoverable Unemployment and Sickness Overpayments   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE   | Need Improvement 6/24/2022 22-09 1 Management concurred with this recommendation. Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE  | Need Improvement         6/24/2022         22-09         1         Management concurred with this recommendation.         Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement         6/24/2022 |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER   | Need Improvement 6/24/2022 22-09 1 Management concurred with this recommendation. Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement 6/24/2022 22-09   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER                        | Need Improvement<br>6/24/2022<br>22-09<br>1<br>Management concurred with this recommendation.<br>Controls Over Recoverable Unemployment and Sickness Overpayments<br>Need Improvement<br>6/24/2022<br>22-09<br>2              |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION | Need Improvement<br>6/24/2022<br>22-09<br>1<br>Management concurred with this recommendation.<br>Controls Over Recoverable Unemployment and Sickness Overpayments<br>Need Improvement<br>6/24/2022<br>22-09<br>2              |

| REPORT TITLE                                       | Controls Over Recoverable Unemployment and Sickness Overpayments<br>Need Improvement |
|--|--|
|  |  |
| REPORT DATE  | 6/24/2022  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER             | 22-09<br>3   |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.                                       |
| TOTAL POTENTIAL COST SAVING                        | Wanagement concurred with this recommendation.                                       |
| COST TYPE  |  |
|  |  |
| REPORT TITLE                                       | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement    |
| REPORT DATE  | 6/24/2022  |
| REPORT NUMBER                                      | 22-09  |
| RECOMMENDATION NUMBER                              | 4  |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.                                       |
| TOTAL POTENTIAL COST SAVING                        | \$183,858  |
| COST TYPE  | Questioned Costs   |
| REPORT TITLE                                       | Controls Over Recoverable Unemployment and Sickness Overpayments<br>Need Improvement |
| REPORT DATE  | 6/24/2022  |
| REPORT NUMBER                                      | 22-09  |
| RECOMMENDATION NUMBER                              | 5  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING | Management concurred with this recommendation.                                       |
| COST TYPE  |  |
|  |  |
| REPORT TITLE                                       | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement    |
| REPORT DATE  | 6/24/2022  |
| REPORT NUMBER                                      | 22-09  |
| RECOMMENDATION NUMBER                              | 6  |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.                                       |
| TOTAL POTENTIAL COST SAVING COST TYPE              |  |

| REPORT TITLE                             | Controls Over Recoverable Unemployment and Sickness Overpayments                                 |
|--|--|
|  | Need Improvement   |
| REPORT DATE                              | 6/24/2022  |
| REPORT NUMBER                            | 22-09  |
| RECOMMENDATION NUMBER                    | 7  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
|  |  |
| REPORT TITLE                             | Controls Over Recoverable Unemployment and Sickness Overpayments<br>Need Improvement             |
| REPORT DATE                              | 6/24/2022  |
| REPORT NUMBER                            | 22-09  |
| RECOMMENDATION NUMBER                    | 8  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
| REPORT TITLE                             | The RRB Did Not Have Detailed Project Plans to Expend Information Technology Modernization Funds |
| REPORT DATE                              | 6/29/2022  |
| REPORT NUMBER                            | 22-10  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management partially concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              | \$28,575,000   |
| COST TYPE                                | Questioned Costs   |
| REPORT TITLE                             | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022                  |
| REPORT DATE                              | 11/15/2022   |
| REPORT NUMBER                            | 23-01  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management did not concur with this recommendation.  |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |

| REPORT TITLE   | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022   |
|--|---|
| REPORT DATE  | 11/15/2022  |
| REPORT NUMBER  | 23-01   |
| RECOMMENDATION NUMBER  | 2   |
| MANAGEMENT DECISION  | Management did not concur with this recommendation.   |
| TOTAL POTENTIAL COST SAVING  |   |
| COST TYPE  |   |
| REPORT TITLE   | Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022  |
| REPORT DATE  | 11/15/2022  |
| REPORT NUMBER  | 23-01   |
| RECOMMENDATION NUMBER  | 3   |
| MANAGEMENT DECISION  | Management did not concur with this recommendation.   |
| TOTAL POTENTIAL COST SAVING  |   |
| COST TYPE  |   |
|  |   |
| REPORT TITLE   | Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022  |
| REPORT TITLE   |   |
|  | 2022  |
| REPORT DATE  | 2022<br>11/15/2022  |
| REPORT DATE<br>REPORT NUMBER   | 2022<br>11/15/2022<br>23-01   |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING  | 2022<br>11/15/2022<br>23-01<br>4  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION   | 2022<br>11/15/2022<br>23-01<br>4  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING  | 2022<br>11/15/2022<br>23-01<br>4  |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE   | 2022<br>11/15/2022<br>23-01<br>4<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year                                     |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE   | 2022<br>11/15/2022<br>23-01<br>4<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022                             |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE  | 2022<br>11/15/2022<br>23-01<br>4<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022<br>11/15/2022               |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER   | 2022<br>11/15/2022<br>23-01<br>4<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022<br>11/15/2022<br>23-01      |
| REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>REPORT NUMBER<br>RECOMMENDATION NUMBER | 2022<br>11/15/2022<br>23-01<br>4<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022<br>11/15/2022<br>23-01<br>5 |

| REPORT TITLE   | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022   |
|--|---|
| REPORT DATE  | 11/15/2022  |
| REPORT NUMBER  | 23-01   |
| RECOMMENDATION NUMBER  | 6   |
| MANAGEMENT DECISION  | Management did not concur with this recommendation.   |
| TOTAL POTENTIAL COST SAVING  |   |
| COST TYPE  |   |
| REPORT TITLE   | Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022  |
| REPORT DATE  | 11/15/2022  |
| REPORT NUMBER  | 23-01   |
| RECOMMENDATION NUMBER  | 7   |
| MANAGEMENT DECISION  | Management did not concur with this recommendation.   |
| TOTAL POTENTIAL COST SAVING  |   |
| COST TYPE  |   |
| REPORT TITLE   | Report on the Railroad Retirement Board's Financial Statements Fiscal Year  |
|  | 2022  |
| REPORT DATE  |   |
| REPORT DATE<br>REPORT NUMBER   | 2022  |
|  | 2022<br>11/15/2022  |
| REPORT NUMBER  | 2022<br>11/15/2022<br>23-01   |
| REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING   | 2022<br>11/15/2022<br>23-01<br>8  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION  | 2022<br>11/15/2022<br>23-01<br>8  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING   | 2022<br>11/15/2022<br>23-01<br>8  |
| REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE  | 2022<br>11/15/2022<br>23-01<br>8<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year                                     |
| REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE  | 2022<br>11/15/2022<br>23-01<br>8<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022                             |
| REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE   | 2022<br>11/15/2022<br>23-01<br>8<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022<br>11/15/2022               |
| REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER                          | 2022<br>11/15/2022<br>23-01<br>8<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022<br>11/15/2022<br>23-01      |
| REPORT NUMBER<br>RECOMMENDATION NUMBER<br>MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE<br>REPORT TITLE<br>REPORT DATE<br>REPORT NUMBER<br>RECOMMENDATION NUMBER | 2022<br>11/15/2022<br>23-01<br>8<br>Management did not concur with this recommendation.<br>Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022<br>11/15/2022<br>23-01<br>9 |

| REPORT TITLE                | Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022 |
|-----------------------------|--|
| REPORT DATE                 | 11/15/2022   |
| REPORT NUMBER               | 23-01  |
| RECOMMENDATION NUMBER       | 10   |
| MANAGEMENT DECISION         | Management did not concur with this recommendation.                                |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022 |
| REPORT DATE                 | 11/15/2022   |
| REPORT NUMBER               | 23-01  |
| RECOMMENDATION NUMBER       | 11   |
| MANAGEMENT DECISION         | Management did not concur with this recommendation.                                |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022    |
| REPORT DATE                 | 11/15/2022   |
| REPORT NUMBER               | 23-01  |
| RECOMMENDATION NUMBER       | 12   |
| MANAGEMENT DECISION         | Management did not concur with this recommendation.                                |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022    |
| REPORT DATE                 | 11/15/2022   |
| REPORT NUMBER               | 23-01  |
| RECOMMENDATION NUMBER       | 13   |
| MANAGEMENT DECISION         | Management did not concur with this recommendation.                                |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                                       | Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022   |
|--|--|
| REPORT DATE  | 11/15/2022   |
| REPORT NUMBER                                      | 23-01  |
| RECOMMENDATION NUMBER                              | 14   |
| MANAGEMENT DECISION                                | Management did not concur with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                        |  |
| COST TYPE  |  |
| REPORT TITLE                                       | Report on the Railroad Retirement Board's Financial Statements Fiscal Year<br>2022   |
| REPORT DATE  | 11/15/2022   |
| REPORT NUMBER                                      | 23-01  |
| RECOMMENDATION NUMBER                              | 15   |
| MANAGEMENT DECISION                                | Management did not concur with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                        |  |
|  |  |
| REPORT TITLE                                       | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 |
| REPORT DATE  | 1/18/2023  |
| REPORT NUMBER                                      | 23-02  |
| RECOMMENDATION NUMBER                              | 1  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING | Management concurred with this recommendation.   |
| COST TYPE  |  |
|  |  |
| REPORT TITLE                                       | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 |
| REPORT DATE  | 1/18/2023  |
| REPORT NUMBER                                      | 23-02  |
| RECOMMENDATION NUMBER                              | 2  |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                        |  |
| COST TYPE  |  |

| REPORT TITLE                                       | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022    |
|--|---|
| REPORT DATE  | 1/18/2023   |
| REPORT NUMBER                                      | 23-02   |
| RECOMMENDATION NUMBER                              | 3   |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                        |   |
| COST TYPE  |   |
| REPORT TITLE                                       | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022    |
| REPORT DATE  | 1/18/2023   |
| REPORT NUMBER                                      | 23-02   |
| RECOMMENDATION NUMBER                              | 4   |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                        |   |
|  |   |
| REPORT TITLE                                       | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022    |
| REPORT DATE  | 1/18/2023   |
| REPORT NUMBER                                      | 23-02   |
| RECOMMENDATION NUMBER                              | 6   |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING | Management concurred with this recommendation.  |
| COST TYPE  |   |
|  |   |
| REPORT TITLE                                       | Performance Audit of RRB's Compliance with the Federal Information<br>Security Modernization Act of 2014 for Fiscal Year 2022 |
| REPORT DATE  | 1/18/2023   |
| REPORT NUMBER                                      | 23-02   |
| RECOMMENDATION NUMBER                              | 7   |
| MANAGEMENT DECISION                                | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING                        |   |
| COST TYPE  |   |

| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022    |
|---|---|
| REPORT DATE   | 1/18/2023   |
| REPORT NUMBER   | 23-02   |
| RECOMMENDATION NUMBER   | 8   |
| 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 for Fiscal Year 2022    |
| REPORT DATE   | 1/18/2023   |
| REPORT NUMBER   | 23-02   |
| RECOMMENDATION NUMBER   | 9   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |   |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022    |
| REPORT DATE   | 1/18/2023   |
| REPORT NUMBER   | 23-02   |
| RECOMMENDATION NUMBER   | 10  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.  |
| REPORT TITLE  | Performance Audit of RRB's Compliance with the Federal Information<br>Security Modernization Act of 2014 for Fiscal Year 2022 |
| REPORT DATE   | 1/18/2023   |
| REPORT NUMBER   | 23-02   |
| RECOMMENDATION NUMBER   | 11  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |   |

| REPORT TITLE                             | The Railroad Retirement Board Complied with the Payment Integrity<br>Information Act for Fiscal Year 2022  |
|--|--|
| REPORT DATE                              | 5/19/2023  |
| REPORT NUMBER                            | 23-04  |
| RECOMMENDATION NUMBER                    | 1  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board Complied with the Payment Integrity<br>Information Act for Fiscal Year 2022  |
| REPORT DATE                              | 5/19/2023  |
| REPORT NUMBER                            | 23-04  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |
| REPORT TITLE                             | The Railroad Retirement Board Complied with the Payment Integrity<br>Information Act for Fiscal Year 2022  |
| REPORT DATE                              | 5/19/2023  |
| REPORT NUMBER                            | 23-04  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                | The Railroad Retirement Board Complied with the Payment Integrity<br>Information Act for Fiscal Year 2022  |
|-----------------------------|--|
| REPORT DATE                 | 5/19/2023  |
| REPORT NUMBER               | 23-04  |
| RECOMMENDATION NUMBER       | 4  |
| MANAGEMENT DECISION         | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | The Railroad Retirement Board Complied with the Payment Integrity<br>Information Act for Fiscal Year 2022  |
| REPORT DATE                 | 5/19/2023  |
| REPORT NUMBER               | 23-04  |
| RECOMMENDATION NUMBER       | 5  |
| MANAGEMENT DECISION         | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens   |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 1  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |

| REPORT TITLE                             | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens   |
|--|--|
| REPORT DATE                              | 8/9/2023   |
| REPORT NUMBER                            | 23-05  |
| RECOMMENDATION NUMBER                    | 2  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING              | \$358,800,000  |
| COST TYPE                                | Questioned Costs   |
|  |  |
| REPORT TITLE                             | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens   |
| REPORT DATE                              | 8/9/2023   |
| REPORT NUMBER                            | 23-05  |
| RECOMMENDATION NUMBER                    | 3  |
| MANAGEMENT DECISION                      | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING              |  |
| COST TYPE                                |  |
|  |  |
| REPORT TITLE                             | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens   |
| REPORT DATE                              | 8/9/2023   |
| REPORT NUMBER                            | 23-05  |
| RECOMMENDATION NUMBER                    | 4  |
| MANAGEMENT DECISION                      | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE |  |

| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens    |
|-----------------------------|---|
| REPORT DATE                 | 8/9/2023  |
| REPORT NUMBER               | 23-05   |
| RECOMMENDATION NUMBER       | 5   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
|                             |   |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens    |
| REPORT DATE                 | 8/9/2023  |
| REPORT NUMBER               | 23-05   |
| RECOMMENDATION NUMBER       | 6   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have<br>Sufficient Controls to Identify, Monitor, and Collect Liens |
| REPORT DATE                 | 8/9/2023  |
| REPORT NUMBER               | 23-05   |
| RECOMMENDATION NUMBER       | 7   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
| TOTAL POTENTIAL COST SAVING |   |
| COST TYPE                   |   |
|                             |   |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens    |
| REPORT DATE                 | 8/9/2023  |
| REPORT NUMBER               | 23-05   |
| RECOMMENDATION NUMBER       | 8   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.  |
|                             |   |
| TOTAL POTENTIAL COST SAVING |   |

| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens   |
|-----------------------------|--|
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 9  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens   |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 10   |
| MANAGEMENT DECISION         | Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action. |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens   |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 11   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens |
|-----------------------------|--|
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 12   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 13   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 14   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 15   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have   |
|-----------------------------|--|
|                             | Sufficient Controls to Identify, Monitor, and Collect Liens  |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 16   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 17   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
|                             |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 18   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens |
| REPORT DATE                 | 8/9/2023   |
| REPORT NUMBER               | 23-05  |
| RECOMMENDATION NUMBER       | 19   |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE  | The Railroad Retirement Board's 12(o) Lien Process Does Not Have   |
|---|--|
| REPORT HILE   | Sufficient Controls to Identify, Monitor, and Collect Liens  |
| REPORT DATE   | 8/9/2023   |
| REPORT NUMBER   | 23-05  |
| RECOMMENDATION NUMBER   | 20   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING                                     |  |
| COST TYPE   |  |
| REPORT TITLE  | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens |
| REPORT DATE   | 8/9/2023   |
| REPORT NUMBER   | 23-05  |
| RECOMMENDATION NUMBER   | 21   |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |
| REPORT TITLE  | Audit of the Railroad Retirement Board's Records and Information   |
|   | Management Program   |
| REPORT DATE   | 9/27/2023  |
| REPORT NUMBER   | 23-06  |
| RECOMMENDATION NUMBER   | 1  |
| MANAGEMENT DECISION<br>TOTAL POTENTIAL COST SAVING<br>COST TYPE | Management concurred with this recommendation.   |
| REPORT TITLE  | Audit of the Railroad Retirement Board's Records and Information<br>Management Program                                       |
| REPORT DATE   | 9/27/2023  |
| REPORT NUMBER   | 23-06  |
| RECOMMENDATION NUMBER   | 2  |
| MANAGEMENT DECISION   | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING<br>COST TYPE                        |  |

| REPORT TITLE                | Audit of the Railroad Retirement Board's Records and Information<br>Management Program |
|-----------------------------|--|
| REPORT DATE                 | 9/27/2023  |
| REPORT NUMBER               | 23-06  |
| RECOMMENDATION NUMBER       | 3  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Audit of the Railroad Retirement Board's Records and Information<br>Management Program |
| REPORT DATE                 | 9/27/2023  |
| REPORT NUMBER               | 23-06  |
| RECOMMENDATION NUMBER       | 4  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Audit of the Railroad Retirement Board's Records and Information<br>Management Program |
| REPORT DATE                 | 9/27/2023  |
| REPORT NUMBER               | 23-06  |
| RECOMMENDATION NUMBER       | 5  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
| REPORT TITLE                | Audit of the Railroad Retirement Board's Records and Information<br>Management Program |
| REPORT DATE                 | 9/27/2023  |
| REPORT NUMBER               | 23-06  |
| RECOMMENDATION NUMBER       | 6  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |

| REPORT TITLE                | Audit of the Railroad Retirement Board's Records and Information<br>Management Program |
|-----------------------------|--|
| REPORT DATE                 | 9/27/2023  |
| REPORT NUMBER               | 23-06  |
| RECOMMENDATION NUMBER       | 7  |
| MANAGEMENT DECISION         | Management concurred with this recommendation.   |
| TOTAL POTENTIAL COST SAVING |  |
| COST TYPE                   |  |
|                             |  |

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.'