



U.S. RAILROAD RETIREMENT BOARD

OFFICE OF INSPECTOR GENERAL

Audit of the Railroad Retirement Board's Interagency Agreements

Report No. 25-04

March 31, 2025



Audit of the Railroad Retirement Board's Interagency Agreements

What DPG Found

To fulfill its mission, the Railroad Retirement Board (RRB) enters into Interagency Agreements (IAA) with other federal agencies who provide goods or services to the RRB. Less common are IAAs where the RRB provides services to another federal agency. An IAA must be supported by statutory authority, and reviewed and approved by those with delegated authority.

DP George & Company, LLC (DPG) determined that RRB management did not establish a complete and effective set of procedures to ensure that: 1) a process was in place for resolving issues that might arise under the IAAs, and 2) IAAs were properly executed, monitored, and managed in compliance with applicable laws, regulations, and RRB policies. Also, the RRB did not maintain a catalog of buy/sell agreements, nor maintain consistent and complete documentation of IAAs.

As a result, in fiscal year 2022, approximately \$25 million in federal services were inconsistently managed and monitored. Of 96 agreements reviewed, 81 agreements lacked sufficient documentation to confirm that services valued at approximately \$19 million were received and billed properly.

What DPG Recommended

To address the weaknesses identified during this audit, DPG made nine recommendations concerning the lack of complete guidance incorporating the updated IAA requirements, the lack of a catalog of buy/sell agreements, outdated invoicing practices, the lack of sufficient documentation for the agreements, and its requirement to identify key internal controls.

RRB management concurred with all nine recommendations.

What We Did

RRB's Office of Inspector General (OIG) engaged DPG to conduct an audit of the RRB's interagency agreements. At the time of this audit, the value of the RRB's catalog of buy/sell agreements was approximately \$109 million.

DPG conducted this performance audit in accordance with generally accepted government auditing standards. DPG is responsible for the audit report and the conclusions expressed therein. RRB OIG does not express any assurance on DPG's conclusions.

The overall audit objectives were to determine if the RRB properly executed, monitored, and managed its IAAs in compliance with applicable laws, regulations, and RRB policies; established procedures for the resolution of issues; used IAAs properly; and whether an Antideficiency Act violation occurred.

The scope of the audit was to evaluate the RRB's interagency agreements active in fiscal years 2017 through 2022.



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EXECUTIVE SUMMARY

March 31, 2025

Shanon E. Holman
Principal Deputy Performing the Duties of the Inspector General
Railroad Retirement Board
Office of Inspector General
844 North Rush Street
Chicago, IL 60611-1275

Dear Ms. Holman,

DP George & Company, LLC (DPG) audited the Railroad Retirement Board (RRB) Interagency Agreement (IAA) process against criteria contained within 31 United States Code (U.S.C.) Chapters 13, 15, and 63; Federal Acquisition Regulation (FAR); Office of Management and Budget (OMB) Circulars A-11 and A-123; Government Accountability Office (GAO) *Principles of Federal Appropriations Law* and *Standards for Internal Control in the Federal Government*; the Department of Treasury (Treasury) Financial Manual guidance; RRB relevant policies and procedures; and best practices guidance for the IAA process. Performance against these criteria is the responsibility of RRB's management. DPG's responsibility is to make a determination regarding RRB's performance against the criteria.

DPG conducted the performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Stated objectives for our audit were to determine if:

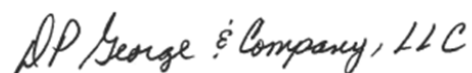
1. The RRB justified the use of each IAA.
2. The RRB established procedures for the resolution of issues that might arise under the IAAs.
3. The RRB properly executed, monitored, and managed its IAAs in compliance with applicable laws, regulations, and RRB policies.
4. The RRB's usage of IAAs was the proper vehicle to transfer monies back and forth with its related parties versus the use of other methods like financial interchange or purchase cards.
5. Any violation of the Antideficiency Act (ADA) occurred.

The evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Based on the test work performed, our audit determined that the IAA process at the RRB was not effectively establishing procedures for the resolution of issues that might arise under the IAAs, nor did it effectively execute, monitor, and manage IAAs in compliance with applicable laws, regulations, and RRB policies. The detailed findings for the audit are presented in the Audit Results section of this report.

We appreciate the cooperation and assistance extended by RRB during the audit.

Sincerely,



DP George & Company, LLC
Alexandria, Virginia

SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of our audit was to evaluate RRB's IAAs active during Fiscal Years (FYs) 2017 through 2022 (the audit period). The objectives identified for the audit were to determine if:

1. The RRB justified the use of each IAA.
2. The RRB established procedures for the resolution of issues that might arise under the IAA.
3. The RRB properly executed, monitored, and managed its IAAs in compliance with applicable laws, regulations, and RRB policies.
4. The RRB's usage of IAAs was the proper vehicle to transfer monies back and forth with its related parties versus the use of other methods like financial interchange or purchase cards.
5. Any violation of the ADA occurred.

The methodology implemented to accomplish the audit objectives included:

- Identifying criteria established in applicable laws, regulations, and best practices.
- Identifying, reviewing, and evaluating RRB policies, procedures and training related to IAA management.
- Interviewing key management and staff and conducting walkthroughs with various RRB bureaus.
- Obtaining and reviewing data from the RRB's Financial Management Information System (FMIS) and the Treasury's Governmentwide Treasury Account Symbol (GTAS) Adjusted Trial Balance System.
- Testing all IAAs where the RRB was the seller/Servicing Agency during the audit period.
- Testing a sample of IAAs where the RRB was the buyer/Requesting Agency during the audit period.
- Reviewing prior audit reports related to RRB IAAs.
- Reviewing Memorandum of Agreement (MOA) and Memorandum of Understanding (MOU) documents related to IAAs that were in effect during the audit period.

We assessed the reliability of the IAA population data received by: 1) comparing the data and related documentation provided by the RRB bureaus/offices in response to our audit requests to the FMIS accounting data provided by the Bureau of Fiscal Operations (BFO), 2) comparing document totals for each trading partner to the amounts reported for each trading partner in RRB's annual Trading Partner (TP) report, a subset of RRB's fiscal year-end financial statements submitted via GTAS, and 3) making inquiries of agency officials knowledgeable about the data regarding any gaps.

We assessed the reliability of the obligation¹/orders received and expenditure/collection financial data received by: 1) comparing obligation and order amounts on the FMIS document listings to the underlying IAA Order document, 2) comparing expenditure/collection data on the FMIS document listings and Standard Voucher (SV) pivot tables against Intra-governmental Payment and Collection (IPAC) and/or invoices, 3) comparing these financial data to other related reports (e.g., the annual Cost Allocation Plan (CAP)) and the year-end trading partner data submitted in GTAS, and 4) making inquiries of agency officials knowledgeable about the data regarding any discrepancies.

¹ See Appendix VI Terms and Definitions

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

We conducted our fieldwork from September 2022 through August 2024. The audit was completed remotely.

BACKGROUND

To fulfill its mission, the RRB enters into IAAs with other federal agencies where the RRB represents the requesting agency, and the other federal agency represents the servicing agency providing goods or services to the RRB. This constitutes the most common IAA scenario within the RRB. Less common are IAAs where the RRB represents the servicing agency and provides services to another federal agency. An IAA may also be referred to as a Reimbursable Support Agreement (RSA). The distinction between an IAA and MOAs or MOUs which are more informal agreements, is the exchange of funds, personnel, property, services, or any other type of financial commitment or obligation. An IAA must be supported by statutory authority and reviewed and approved by those with delegated authority in management on both the requesting agency and servicing agency sides. Informal arrangements such as MOAs or MOUs may not be used to exchange funds, personnel, services, or property; or to produce any kind of financial commitment or obligation.

The Economy Act of 1932, as amended, 31 U.S.C. § 1535 (the Economy Act) provides authority for federal agencies to acquire goods and services through IAAs if those goods or services cannot be provided as conveniently or at a lower price by commercial enterprises. Agencies typically can enter into two types of agreements: interagency acquisitions and interagency transactions. An interagency acquisition occurs when the servicing agency provides acquisition assistance to the requesting agency, such as awarding and administering a contract with a commercial enterprise (e.g., federal agency to contractor). An interagency transaction occurs when the requesting agency uses the servicing agency's internal resources or activities to fulfill a requirement (e.g., federal agency to federal agency). Agencies may use both interagency acquisitions and interagency transactions under the Economy Act or other statutory authorities. Many IAAs are issued under the terms of the Economy Act (31 U.S.C. 1535 & 1536), as implemented by the FAR Subpart 17.5. However, the Economy Act applies only when more specific statutory authority does not exist.

The complicated laws, regulations, and guidance applicable to IAAs increase the risk for non-compliance to occur when executing exchanges between federal agencies. It is critical that the RRB identify and mitigate its IAA management risks. Without well-designed and implemented processes and controls, the RRB's IAAs could be vulnerable to such risks as project failures, poor performance, cost overruns, schedule slippages, purchases that are inconsistent with management objectives, and non-compliance with financial and legal requirements.

AUDIT RESULTS

Our audit determined that RRB management did not establish a complete and effective set of procedures to ensure that: 1) a process was in place for resolving issues that might arise under the IAAs, and 2) IAAs were properly executed, monitored, and managed in compliance with applicable laws, regulations, and RRB policies. The seven weaknesses identified by our audit supporting this determination included:

1. The RRB Interagency Agreement Policies and Procedures are Missing Guidance.
2. The RRB did not Maintain a Catalog of Buy/Sell Agreements.
3. Interagency Agreements Where the RRB Represents the Requesting Agency Were not Properly Executed.
4. Interagency Agreements Where the RRB Represents the Requesting Agency Were not Effectively Monitored and Managed.
5. Interagency Agreements Where the RRB Represents the Servicing Agency Were not Properly Executed.
6. Interagency Agreements Where the RRB Represents the Servicing Agency Were not Effectively Monitored and Managed.
7. The RRB did not Maintain Consistent and Complete Documentation in Support of Interagency Agreements.

We provide 9 recommendations to address these weaknesses. The full text of management's response to these recommendations has been included in Appendix I.

We developed a listing of active agreements in each fiscal year for the purposes of performing a sample selection. A copy of the agreements listed for the most recent fiscal year in the audit period (FY 2022) is included in Appendix II.

Finding #1: The RRB Interagency Agreement Policies and Procedures are Missing Guidance

The RRB was party to IAAs in three capacities: 1) as the servicing agency for Voluntary IAAs,² 2) as the requesting agency for Voluntary IAAs, and 3) as the requesting agency for Directed Order IAAs.³ The RRB established processes, procedures, and requirements for requesting and completing the procurement of goods and services with other agencies (IAAs) in Administrative Circular OA-14 (OA-14).⁴

We determined that the OA-14 guidance was incomplete and did not address all elements of applicable IAA laws and regulations, as follows:⁵

1. No procedures were in place to establish the RRB process for executing, monitoring, and closing out IAAs where RRB performs in the role of the servicing agency.
2. The procedures in place to establish the RRB process for executing, monitoring, and closing out IAAs where RRB performs in the role of the requesting agency did not address the following:
 - The distinction between Voluntary IAAs governed by 31 U.S.C. § 1501(a)(1) and Directed Order IAAs governed by 31 U.S.C. § 1501(a)(3) and the corresponding impact of Treasury Financial Manual (TFM) 4700, Appendix 8, Section 1⁶ requiring formal agreements for all buy/sell activity (voluntary and directed orders).
 - The acceptable written formats and signature requirements for the IAAs including the required elements that should be contained in any agreement formats that were not in the standard IAA format (Form 7600A, *General Terms and Conditions*, and Form 7600B, *Order Requirements and Funding Information (Order)*).
 - The process followed to ensure that requirements specific to the Economy Act were followed when citing the Economy Act as the statutory authority for an agreement.
 - The process followed to ensure that requirements under FAR Subpart 17.5 dated January 3, 2012 were followed for assisted acquisitions.
 - The process followed when modifications to the initial agreement were executed.
 - The process followed to perform the acceptance of goods and services received through purchases from other agencies.
 - The process followed to close out completed agreements with other agencies.
3. No procedures were in place to establish the RRB process for cataloging all buy/sell agreements entered into as either the servicing agency or the requesting agency.

² A Voluntary IAA represents an agreement entered into voluntarily by two agencies for a purpose that is authorized by law (See 31 U.S.C. § 1501(a)(1)(A)(1982)).

³ A Directed Order IAA represents an agreement required by law to be placed with an agency (See 31 U.S.C. § 1501(a)(3) (1982)).

⁴ Administrative Circular OA-14 dated November 22, 2021.

⁵ See Criteria #4 and #7 in Appendix III.

⁶ Version updated November 2022.

We further determined that no procedures were in place to establish a common process for maintaining documentation in support of the execution, monitoring, management, and close out of either servicing agency or requesting agency IAAs.⁷

Finally, we identified that offices executing and managing IAAs within RRB received limited training specific to IAAs. Instead, staff relied on their experience, general legal training, and guidance from peers performing similar duties to manage the agreements under their responsibility.

The OA-14 guidance prepared by RRB management placed emphasis on complying with FAR requirements and did not place adequate emphasis on establishing internal guidelines for executing IAAs. A single page within the OA-14 document contains guidance on the execution and management of IAAs. RRB management also did not identify the need to update the OA-14 guidance for substantial revisions that occurred to the TFM guidance.

Because the OA-14 guidance was incomplete and did not address all elements of applicable IAA laws and regulations: 1) multiple processes were used to execute, monitor, manage, or close-out IAA agreements, 2) the terms of the agreements were not executed consistently from agreement to agreement, and 3) the monitoring and management of performance was conducted and documented inconsistently between agreements. Limited access to external training potentially compounded the impact caused by the incomplete IAA guidance. The incomplete nature of the OA-14 guidance also increased the risk that organizational knowledge regarding individual agreements was not properly documented and was lost when key individuals within the organization left. Using FY 2022 as an example (See Appendix III) this subjected \$24,964,447 in federal services to inconsistent management and monitoring practices.

Recommendations

We recommend that the Office of Administration:

1. Develops and documents a complete set of guidance to ensure that Railroad Retirement Board's Interagency Agreements are executed, monitored, managed, and closed out in accordance with all applicable laws and regulations. Procedures should specifically include the following:
 - a. The acceptable agreement formats and the agreement elements that must be contained in an agreement format other than the standard Interagency Agreements format (Form 7600A and Form 7600B) and a process for designating the office(s) responsible for ensuring that the proper elements are captured for such agreements.
 - b. Clarification on any processing differences between Voluntary Interagency Agreements and Directed Order Interagency Agreements.
 - c. Procedures for executing Interagency Agreements issued under the Economy Act or as assisted acquisition Interagency Agreements.
 - d. Procedures followed to establish a catalogue of buy/sell agreements.

⁷ See Criteria #4, #5, and #7 in Appendix III.

- e. Procedures establishing Unfilled Customer Order amounts for agreements where the Railroad Retirement Board provides services, including a sign-off process to ensure Unfilled Customer Order amounts align with signed agreements (See Finding #5).⁸
 - f. Establishment of a control procedure to ensure general obligation amounts agree to Interagency Agreement amounts or explain differences (See Finding #3).
 - g. Procedures followed when an Interagency Agreements agreement is modified.
 - h. Procedures for the acceptance of goods and services under Interagency Agreements, including guidance on reviewing Intra-Governmental Payment and Collection/Servicing Agency invoices, managing advance funding authorizations, and tracking charges against obligating documents (See also Finding #4).
 - i. Establish a control to ensure that charges are applied against the correct obligating document (See Finding #4).
 - j. Procedures for the close-out of all Interagency Agreements listed in the Buy/Sell catalog (See also Finding #4).
 - k. Procedures establishing the documentation collected for each Interagency Agreement during the Interagency Agreement life cycle. These should specifically address: (1) Documentation collected to evidence Agreement execution; (2) Documentation collected to evidence Agreement acceptance (See Finding #7).
 - l. Documentation collected to evidence the close-out of agreements (See Finding #7).
2. Incorporates updated requirements contained in Treasury Financial Manual 4700 Appendix 8 and other federal best practice guidance, such as the Department of Treasury Interagency Agreements Process Guide, into Railroad Retirement Board's procedures.
 3. Identifies key internal controls within the guidance developed to resolve Recommendation #1 and includes those controls as part of the inventory of management controls considered for testing as part of its Office of Management and Budget Circular A-123 or similar compliance process (See Findings #2, #3, #4, and #5).⁹

Management Comments (See Appendix 1 for full comments) and Our Response

OA provided the following response to DPG:

OA concurred with recommendations #1 through #3. With respect to recommendation #1, OA stated that it "believes that sub-parts "a" through "l" are overly specific and the RRB may not incorporate each and every sub-part in brand new policy and guidance documents in a verbatim manner; however, OA recognizes the spirit and intent of this finding and recommendation."

DPG notes that the sub-parts identified in "a" through "l" were established as a means of consolidating multiple recommendations made across findings regarding interagency policies and procedures. They are specific because each sub-part identifies an individual area of compliance within our testing

⁸ DPG consolidated all finding recommendations to establish IAA policies and procedures within Recommendation #1 under Finding #1.

⁹ DPG consolidated all recommendations to identify and test internal controls within Recommendation #3 under Finding #1.

objectives that was not addressed by existing policies and procedures. While we acknowledge that it may not be necessary to establish verbatim wording for each of them within new policy documentation, we maintain that each of the sub-parts must be addressed when developing the new policy documentation. For the purposes of evaluating corrective action taken, evidence could take the form of a crosswalk or written memo indicating that each sub-part was considered and how it was resolved.

Finding #2: The RRB did not Maintain a Catalog of Buy/Sell Agreements

According to the TFM guidance at Business Rule 3.2, *Buy/Sell Reconciliation Procedures* all federal entities should maintain a documented catalog of Buy/Sell agreements.¹⁰ The purpose of the catalog is to assist RRB management in validating the agreements it has in place with federal trading partners and to provide a monitoring tool for agreements with approaching end dates to ensure proper trading partner reconciliation and reporting.

We determined that RRB management did not maintain a catalog of Buy/Sell agreements.

RRB management was not aware of updated TFM guidance establishing the maintenance of a documented catalog as part of the process defined by Treasury for managing the intra-governmental reporting process.

The catalog of Buy/Sell agreements serves as a control point for validating the total number of agreements that must be accounted for and reported with other agencies. By not establishing and using the catalog to manage its agreements, the RRB increased the risk that balances may be unaccounted for, or accounted for incorrectly with trading partners. To put this in perspective, during our audit we reviewed 18 Buy/Sell agreements with an approximate value of \$85,677,870 where the RRB performed and managed services and 96 Buy/Sell agreements with an approximate value of \$23,379,570 where the RRB received services. We identified one agreement for FY 2021 where services were received from the General Services Administration (GSA), but no corresponding obligation was recorded by the RRB to earmark resources for the services and eliminate the risk of an ADA violation. The use of a summary catalog to manage agreements would likely have identified the missing agreement and obligation.

Recommendations

We recommend that the Office of Administration:

4. Establishes and maintains a catalog of Buy/Sell agreements that complies with Treasury Financial Manual Appendix 8 guidance.

Note: DPG made two recommendations to resolve the finding. Our recommendation with respect to new procedures was consolidated into Recommendation #3 for Finding #1.

Management Comments (See Appendix 1 for full comments) and Our Response

OA concurred with Recommendation #4.

DPG appreciates the concurrence with Recommendation #4 and has no further response.

¹⁰ See Criteria #4 in Appendix III.

Finding #3: Interagency Agreements Where the RRB Represents the Requesting Agency Were not Properly Executed

We tested a sample of 96 agreements from the population of 234 IAAs where the RRB represented the requesting agency,¹¹ valued at approximately \$23,379,570 and \$45,266,027 respectively. We tested the agreements to determine if the following elements related to proper execution of the agreements were accomplished:

- The agreement was in writing and signed by both parties.¹²
- The format and terms of the agreement complied with statutory and regulatory requirements.¹³
- The statutory authority for the purpose of the agreement was referenced and was reasonable.¹⁴
- There was documentary evidence of a binding agreement that supported the obligation.¹⁵
- The requirements for authorizing agreements under the Economy Act and/or procuring services through Assisted Acquisition (if applicable) were met.¹⁶
- The agreement was executed before the end of the period of availability for obligation of the appropriation.¹⁷

Our testing identified the following four exception areas related to the proper execution of agreements where the RRB represented the requesting agency:¹⁸

1. **Unrecorded Agreements** – One agreement with the GSA for telecommunications services in FY 2021 was not recorded as an obligation. The amounts attributed to these services for FY 2020 and FY 2022 were \$103,677 and \$114,000 respectively.
2. **Lack of Written Agreements:**
 - Of the 96 samples tested, 34 agreements lacked complete documentation supporting the terms of the agreement, and 20 were not fully executed because signatures for one or more of the parties to the agreement were not reflected.
 - Nine agreements used formats that lacked a signature line for the servicing agency, including eight using the Government Printing Office (GPO) Standard Form (SF) and one using the Office of Personnel Management (OPM) Task Order Form.
 - Five agreements exceeded their documented funding amounts by \$359,012. The RRB could not provide evidence of executed modifications authorizing the additional funding.

¹¹ Sampling methodology and detailed testing results are included in Appendix IV.

¹² See Criteria #2 and #3 in Appendix III.

¹³ See Criteria #4 in Appendix III.

¹⁴ See Criteria #2, #3, and #4 in Appendix III.

¹⁵ See Criteria #1, #2, and #3 in Appendix III.

¹⁶ See footnote 9.

¹⁷ See Criteria #2 in Appendix III.

¹⁸ Summary information by Bureau/Office is contained in Appendix V.

3. **Missing Terms and Conditions** – Of the 96 samples tested, 26 agreements used a format other than the standard IAA format (Form 7600A, *General Terms and Conditions*, and Form 7600B, *Order Requirements and Funding Information (Order)*). The alternate format was missing common terms and conditions such as start/end dates, agreement type, statutory authority, funding schedules advance payment provisions, and dispute resolution terms.

4. **Lack of Obligation Support:**

- Of the 96 agreements tested, for 10 agreements the general obligation (GO) amount in RRB's financial system (FMIS) did not match the agreement amounts. The average difference between FMIS and the agreements was \$14,764.30.
- For another 24 agreements, \$4,045,115 in obligated amounts were unsupported. Seven of these used GPO's SF-1 form, which lacks estimated amounts, and 17 had no supporting agreements.

The OA-14 guidance prepared by RRB management placed emphasis on complying with FAR requirements and did not place adequate emphasis on establishing internal guidelines for executing IAAs. A single page within the OA-14 document contained guidance on the execution and management of IAAs. RRB management also did not identify the need to update the OA-14 guidance for substantial revisions that occurred to the TFM Guidance.

Additionally, forms such as GPO's SF-1, GSA's 2957, and others used by federal agencies did not include significant terms and conditions outlined in the standard IAA format. The omission of the FY 2021 GSA Telecommunications agreement coincided with a transfer of responsibility for monitoring telecommunications from the Office of Administration (OA) to the Bureau of Information Services (BIS).

Not establishing and maintaining fully executed agreements that include accurate information regarding the agreement terms and conditions diminishes the RRB's ability to (1) monitor performance and ensure that services are delivered in accordance with expectations outlined in the agreement, (2) track cost against the underlying agreement and ensure that expenditures do not exceed available funding, (3) comply with the requirements of the ADA, and (4) places the RRB at risk in the event of a dispute.

Recommendations

We recommend that the Office of Administration:

5. Use the implementation of G-Invoicing to shift the Interagency Agreements format to the standard Interagency Agreements format for agreements where the RRB represents the requesting agency.

Note: DPG made three recommendations to resolve the finding. Our recommendations with respect to new procedures were consolidated into Recommendations #1a, #1f and #3 for Finding #1.

Management Comments (See Appendix 1 for full comments) and Our Response

OA concurred with recommendation #5.

DPG appreciates the concurrence with Recommendation #5 and has no further response.

Finding #4: Interagency Agreements Where the RRB Represents the Requesting Agency Were not Effectively Monitored and Managed

We tested a sample of 96 agreements from the population of 234 IAAs where the RRB represented the requesting agency,¹⁹ valued at approximately \$23,379,570 and \$45,266,027 respectively. We tested the agreements to determine if the following elements related to proper monitoring and management of the agreements were accomplished:

- The agreement was tracked at a summary level.²⁰
- The goods or services were received in accordance with the terms of the IAA.²¹
- Any advance balances were tracked as funds were expended.²²
- The agreement identified standard information required to manage delivery, such as start and end dates, single or multiple order agreement type, use of advanced funds, and procedures for resolution of issues.²³
- The RRB managed and reconciled Orders at the Order level of detail.²⁴
- The RRB ensured the orders were financially closed out (unexpended balances) within a reasonable period after completion of the order.²⁵

Our testing identified the following four exception areas related to the proper monitoring and management of agreements where the RRB represented the requesting agency:²⁶

- 1. RRB did not Track Agreements at a Summary Level** – None of the 96 agreements tested were tracked at a summary level by the RRB.
- 2. RRB did not Effectively Monitor Agreements to Confirm Receipt of Services at the Point of Expenditure (Payment):**
 - Of the 96 samples tested, 81 agreements lacked sufficient documentation to evidence that the bureau or office responsible for managing the agreement received and reviewed either a copy of the IPAC or the servicing agency invoice against the requirements specified in the agreement to confirm that services valued at \$19,035,085 were received and billed properly at the time funds were expended (payment rendered). We identified only six samples where a formal approval process (signature and date) was used in conjunction with the IPAC notifications to evidence receipt and approval for the amounts invoiced.
 - While the RRB indicated that IPAC documentation was sent to the responsible bureaus/offices at the time of expenditure, IPAC payment documentation was not

¹⁹ Sampling methodology and detailed testing results are included in Appendix IV.

²⁰ See Criteria #4 in Appendix III.

²¹ See Criteria #4 and #8 in Appendix III.

²² See Footnote 22.

²³ See Footnote 22.

²⁴ See Footnote 22.

²⁵ See Footnote 23.

²⁶ Summary information by Bureau/Office is contained in Appendix V.

provided or was not sufficient to support the expenditure amounts recorded in the RRB's FMIS for 46 of the 96 samples tested.

- For six agreements with the United States Postal Service (USPS), payment documentation was not provided to support the amount recorded in FMIS.
- For seven agreements there were inconsistencies totaling \$15,969.62 between the funding information in the agreement and the funding against which services were recorded in FMIS.

3. RRB did not Effectively Identify and Track Advance Transactions:

- For all three of the OPM Credit Monitoring agreements tested, valued at \$9,076, the advances box was checked in the agreement with further indication in a memorandum provided with the agreement that there was the potential for refunds to be issued. The supporting documentation provided did not include IPAC transactions or other correspondence to indicate how RRB determined that the full advance should be expensed and no refund should be pursued.
- The RRB advanced funds periodically for six agreements between FY 2020 – FY 2022 with the USPS, valued at \$1,055,000, to ensure that sufficient funds were available to cover services provided for Penalty Mail. No voluntary agreement, directed order, or other documentation was provided to evidence what the RRB received and reviewed in support of amounts expended, how the RRB distinguished between the advanced and expended portion of funds disbursed, or how the amount for additional advances was determined and approved. We also noted that payments for Penalty Mail were processed via the USPS Centralized Account Processing System associated with commercial payments instead of the U.S. Treasury IPAC process associated with the Official Mail Accounting System and advocated by TFM 4700, Appendix 8 to better align payment with the method most commonly used for inter-agency reporting transactions.
- Of the 96 samples tested, four agreements valued at \$265,986 clearly indicated advance funding was authorized for the services and that the services would be performed on a reimbursable basis. These agreements were made with the Department of Defense (DOD) and OPM for personnel background investigation services over various fiscal years. However, the RRB did not provide schedules for any of the agreements to indicate if funding was advanced and if so, how the cost of individual investigations was recorded against the advanced amount. Also, the RRB did not provide IPAC documentation for three of the four agreements to reflect the timing or amounts of payments made.

4. RRB did not Close-Out Outstanding Agreement Amounts Timely – Of the 96 samples tested, nine agreements were identified where the fiscal year of the agreement ended two years prior to September 30, 2022, and an open obligation remained for the agreement in the obligations and expenditures report provided by BFO. The total open obligation balance for these agreements was \$75,364.

The OA-14 guidance prepared by RRB management placed emphasis on complying with FAR requirements and did not place adequate emphasis on establishing internal guidelines for executing and managing IAAs. A single page within the OA-14 document contained guidance on the execution and management of IAAs. RRB management also did not identify the need to update the OA 14 guidance for substantial revisions that were made to the TFM Guidance for IAA execution and management.

Without consistent expectations in place, the RRB's offices developed differing approaches to monitoring and managing the agreements they were responsible for. The lack of consistent monitoring and management review procedures resulted in one agreement for FY 2021 where services were received from the GSA, but no corresponding obligation was recorded by the RRB. A summary level tracking process would likely have identified the lack of an obligation for this type of recurring annual agreement.

The lack of procedures also resulted in \$15,969.62 in expenditures that were accounted for incorrectly within the FMIS accounting system.

By not effectively monitoring and managing its agreements, the RRB increased the risks that 1) balances could be unaccounted for or accounted for incorrectly with trading partners, and 2) sufficient funding was not available at the time request for payment was presented resulting in the need to consider non-compliance with the ADA.

Recommendations

We recommend that the Office of Administration:

6. Initiate discussions with the United States Postal Service to move invoices to the Intra-Governmental Payment and Collection platform.

Note: DPG made three recommendations to resolve the finding. Our recommendations with respect to new procedures were consolidated into Recommendations #1h through #1j and #3 for Finding #1.

Management Comments (See Appendix 1 for full comments) and Our Response

OA concurred with recommendation #6.

DPG appreciates the concurrence with Recommendation #6 and has no further response.

Finding #5: Interagency Agreements Where the RRB Represents the Servicing Agency Were not Properly Executed

The RRB annually provides services to the following three federal agencies:

- Department of Labor (DOL), Bureau of Labor Statistics (BLS).
- Department of Health and Human Services (HHS), Centers for Medicare and Medicaid Services (CMS).
- National Mediation Board (NMB).

We tested all 18 agreements valued at \$85,677,870 from the population of 18 IAAs where the RRB represented the servicing agency. We tested the agreements to determine if the following elements related to proper execution of the agreement were accomplished:

- The agreement was in writing and signed by both parties.²⁷
- The format and terms of the agreement complied with statutory and regulatory requirements.²⁸
- The statutory authority for the purpose of the agreement was referenced and was reasonable.²⁹
- There was documentary evidence of a binding agreement that supported the recognition of an Unfilled Customer Order (i.e. budget authority).³⁰
- The agreement was executed before the expiration of the period of availability for the corresponding budgetary authority.³¹

Our testing identified the following four exception areas related to the proper execution of agreements where the RRB represented the requesting agency:³²

1. Outdated Agreements – Of the 18 samples tested, 12 agreements were outdated as follows:

- The base agreement with CMS (six samples) was established in 1991 and authorized reimbursement of the RRB for administrative expenses incurred when executing its Supplemental Medical Insurance (Medicare) responsibilities. This agreement was updated only once, in 2004, to authorize additional reimbursement to the RRB for added responsibilities under the Medicare Prescription Drug, Improvement, and Modernization Act of 2003. The services were performed on an annual basis and continue to be performed annually at the time of this audit with the most recent FY 2022 agreement valued at \$15,007,748. However, no annual agreement was executed for review and updated accordingly to capture the general terms and conditions of the services provided. There

²⁷ See Criteria #2 and #3 in Appendix III.

²⁸ See Criteria #4 in Appendix III.

²⁹ See Criteria #2, #3, and #4 in Appendix III.

³⁰ See Criteria #1, #2, and #3 in Appendix III.

³¹ See Footnote 36.

³² Summary information by Bureau/Office is contained in Appendix V.

were also no corresponding annual orders executed to establish an estimated cost for anticipated services.

- The agreement used as the basis for annual office space charges to the NMB (six samples) was the 2016 Occupancy Agreement which identified the square footage, price per square foot, telecommunications, postage, and mail handling costs as components of the overall cost for FY 2016. The NMB rented space on an annual basis. No annual agreement was executed to review and update the general terms and conditions of the agreement, and no annual order was executed to establish an estimated cost for anticipated services to be provided by the RRB. For FY 2017 and 2018, the square footage number used to calculate and invoice the service cost was not consistent with the square footage number listed in the 2016 Occupancy Agreement. For FY 2019 through FY 2022, both the square footage number and the rate per square foot used to calculate and invoice the service costs were not consistent with the 2016 Occupancy Agreement. The amount billed for services across all six samples was \$245,839.
2. **Unsigned Agreements** – Of the 18 samples tested one agreement was not signed. The IAA received in support of the FY 2019 services provided to BLS was not signed by the requesting agency.
 3. **Missing Terms and Conditions** – The 12 agreements (six CMS and six NMB) were outdated and did not use the standard IAA format to document the agreement. Consequently, these agreements did not contain important terms and conditions included in the standard IAA format that facilitate management and accurate recording of business events in the Buy/Sell transaction life cycle.
 4. **Unfilled Customer Orders** – Of the 18 samples tested, none of the agreements used budgetary controls within the FMIS to establish and track Unfilled Customer Orders based on executed IAA amounts. Establishing an Unfilled Customer Order within the FMIS (1) establishes the necessary budgetary authority against which the corresponding obligations for expenses can be executed and (2) allows costs to be accumulated and monitored against the agreement.

The OA, BFO, and Bureau of Actuary and Research (BAR) did not consistently follow TFM Appendix 8, *Intra-governmental Transaction (IGT) Buy/Sell* guidance and OA has not issued internal guidance that addresses standard processes for executing IAAs where the RRB is the Servicing Agency. OA-14 guidance only contained guidance with respect to purchases from other agencies.

Not establishing and maintaining fully executed agreements that include accurate information regarding the agreement terms and conditions diminished the RRB's ability to (1) monitor delivery of services and ensure that services are delivered by the RRB in accordance with expectations outlined in the agreement, (2) track expenses against established agreement amounts to ensure that adequate budgetary authority is in place to perform the agreement, and (3) places the RRB at risk in the event of a dispute.

Recommendations

We recommend that the Office of Administration:

7. Use the implementation of G-Invoicing to shift the Interagency Agreements agreement format to the standard Interagency Agreements format for agreements where the Railroad Retirement Board represents the servicing agency. As the servicing agency with responsibility for initiating the agreement, the Railroad Retirement Board can specify use of the standard Interagency Agreements format.

Note: DPG made three recommendations to resolve the finding. Our recommendations with respect to new procedures were consolidated into Recommendations #1e and #3 for Finding #1.

Management Comments (See Appendix 1 for full comments) and Our Response

OA concurred with recommendation #7.

DPG appreciates the concurrence with Recommendation #4 and has no further response.

Finding #6: Interagency Agreements Where the RRB Represents the Servicing Agency Were not Effectively Monitored and Managed

We tested all 18 agreements from the population of 18 IAAs where the RRB represented the servicing agency. We tested the agreements to determine if the following elements related to proper monitoring and management of the agreements were accomplished:

- The agreement was tracked at a summary level.³³
- An Unfilled Customer Order amount was created in the FMIS to establish funds control, record budget authority, accrue costs as work was completed, and monitor billings and collections.³⁴
- The RRB Interagency Payment and Collection (IPAC) bill was created based on the amount of cost accrued for goods or services provided and collections were executed in accordance with the terms of the IAA.³⁵
- Advance funding was tracked and managed as work progressed and reimbursement was earned.³⁶
- The agreement was reviewed/updated for recurring services annually.³⁷
- The agreement identified information required to manage delivery, such as start and end dates, single or multiple order agreement type, use of advanced funds, and procedures for resolution of issues.³⁸
- The RRB managed and reconciled Orders at the Order level of detail.³⁹
- The RRB ensured the orders were financially closed out within a reasonable period after completion of the order.⁴⁰

Our testing identified the following three exception areas related to the proper monitoring and management of agreements where the RRB represented the servicing agency:⁴¹

1. **RRB did not Track Agreements at a Summary Level** – None of the 18 agreements tested were tracked at a summary level by the RRB. The value of the 18 agreements totaled \$85,677,870.
2. **Lack of Notification when Collected Amounts Exceeded the Estimated Amount** – The RRB did not provide an annual Order (SF 7600B) to CMS establishing funding information for the four service components: RRB Part B and C services, RRB Office of Inspector General (OIG) Part B and C services, RRB Part D services, and RRB OIG Part D services performed under the agreement. The six agreements tested had a total value of \$83,806,915.

³³ See Criteria #4 in Appendix III.

³⁴ See Criteria #1, #2, and #3 in Appendix III.

³⁵ See Criteria #4 and #6 in Appendix III.

³⁶ See Footnote 46.

³⁷ See Footnote 46.

³⁸ See Footnote 46.

³⁹ See Footnote 46.

⁴⁰ See Criteria #4 and #8 in Appendix III.

⁴¹ Summary information by Bureau/Office is contained in Appendix V.

Each of these components is funded using a different set of “to and from” appropriation symbol combinations. An estimated amount for the current year service was provided indirectly via the annual CAP process. However, for both FY 2019 and FY 2022 the amount collected exceeded the initial estimated amount provided in the CAP by \$517,503 and \$47,663 respectively. Because amounts were not documented through the annual Order process, no notification was provided to CMS of the increase in estimate. We were unable to determine whether collected amounts for FY 2017 and FY 2018 exceeded the original estimate of \$14,618,235 because no documentation was provided identifying the initial estimated amounts. The bureau responsible for these agreements was the BFO.

3. **Improper Financial Reporting of Collected Amounts** – The RRB did not properly record revenue for the services provided to CMS in FYs 2017 through 2022. The RRB recorded revenue based on the date the revenue was collected (cash basis) without recognition of accrued revenue and a corresponding receivable in the year the services were performed. We identified this when comparing the CMS revenue reported in the annual TP report to the IPAC amounts collected and reported in the CAP. We determined that the RRB recorded the True-Up portion of revenue against the subsequent fiscal year using a cash basis accounting approach, rather than estimating an accrual and receivable due for the true-up portion in the fiscal year the services were performed. The table below reflects this observation for FY 2020 through FY 2022.

	FY 2020	FY 2021	FY 2022
Revenue with HHS - TP Report	\$15,428,510	\$15,215,223	\$13,604,984
IPAC Amount in CAP Report	\$14,238,565	\$14,476,281	\$13,278,006
Difference	\$1,189,945	\$738,842	\$326,978
Prior Year Underpayment True-Up	\$1,189,945	\$738,942	\$326,977

In response to the above observation, BFO indicated that amounts were not accrued because they fell below the established individual and aggregate accrual levels of \$5 million for FY 2021 and earlier and \$10 million for FY 2022. DPG requested but did not receive documentation to evidence that the CMS amounts identified by us were included by BFO when evaluating unaccrued receivables at the aggregate level. Therefore, we could not determine whether the lack of an accrual was warranted or not.

RRB management in OA and BFO did not consistently follow TFM Appendix 8, *Intra-governmental Transaction (IGT) Buy/Sell* guidance and has not issued internal guidance that addresses standard processes for monitoring and managing IAAs where the RRB is the Servicing Agency. OA-14 guidance only contains guidance with respect to purchases from other agencies.

The lack of consistent monitoring and management review procedures placed the RRB at risk of performing services not authorized by the requesting agency and failing to comply with established IGT requirements.

The lack of evidence maintained in support of the annual accrual process precluded us from determining whether revenue for the following CMS and BLS agreements should have been recorded in the fiscal year the revenue was earned:

Revenue Reporting Errors	CMS	BLS
FY 2022 revenue recorded in FY 2023	\$1,729,742.00	\$2,694.37
FY 2021 revenue recorded in FY 2022	\$326,977.00	\$2,568.01
FY 2020 revenue recorded in FY 2021	\$738,942.00	\$2,784.40
FY 2019 revenue recorded in FY 2020	\$1,189,945.00	\$2,621.60
FY 2018 revenue recorded in FY 2019	\$1,026,000.00	\$7,948.80
FY 2017 revenue recorded in FY 2018	\$1,557,944.00	\$7,161.24

Recommendations

We recommend that the Bureau of Fiscal Operations:

8. Establish documentation requirements to evidence the agreements/contracts and amounts considered by offices when evaluating whether year-end accruals are required as a result of exceeding the aggregate materiality level established by RRB accrual guidance.
9. Identifies key internal controls within the procedures developed to perform year-end accruals and includes those controls as part of the inventory of management controls considered for testing as part of its Office of Management and Budget Circular A-123 or similar compliance process.

Note: DPG made three recommendations to resolve the finding. Our recommendation with respect to new procedures was consolidated into Recommendation #1 for Finding #1.

Management Comments (See Appendix 1 for full comments) and Our Response

BFO concurred with recommendations #8 and #9.

DPG appreciates the concurrence with Recommendations #8 and #9 and has no further response.

Finding #7: The RRB Did not Maintain Consistent and Complete Documentation in Support of Interagency Agreements

We tested a sample of 115 agreements from the population of 252 IAAs where the RRB represented either the servicing agency or the requesting agency. We tested the agreements to determine if the documentation maintained supported the execution, monitoring, and management of the selected agreements.⁴²

Our testing identified the following three exception areas related to the documentation maintained in support of IAAs:⁴³

- 1. Incomplete Documentation** – Of the 115 samples tested:
 - For 31 agreements, no documentation or only partial documentation was provided by the RRB bureau/office responsible for the agreement.
 - For 30 agreements, fully executed agreements signed by both parties to the agreement were not provided by the RRB bureau/office responsible for the agreement.
 - For 52 agreements, IPAC or other payment documentation supporting the expended (payment rendered) amount in FMIS was not provided by the RRB bureau/office responsible for the agreement.
- 2. Inconsistent Documentation** – Of the 115 samples tested, 81 agreements lacked documentation evidencing acceptance of services in conjunction with review of the IPAC, servicing agency invoice, or other documentation by the RRB bureau/office responsible for the agreement.
- 3. Lack of Guidance** – No guidance was contained within Administrative Circular OA-14 identifying the documentation required to be maintained by bureaus/offices in support of the execution, monitoring, and management of IAAs.

The OA-14 guidance prepared by RRB management placed emphasis on complying with FAR requirements and did not place adequate emphasis on establishing internal guidelines for maintaining documentation in support of the execution, monitoring, and management of IAAs. RRB management also did not identify the need to update the OA-14 guidance for substantial revisions that occurred to the TFM guidance.

The lack of consistent guidance over the type and form of documentation required to support the execution, monitoring, and management of IAAs increased the risk that agreement performance did not align with expectations or that accounting for agreements was incorrect. As identified in finding #4, a total of \$15,969.62 in expenditures was accounted for in the FMIS accounting system in a manner that was not consistent with the underlying IAA.

⁴² See Criteria #4, #5, and #7 in Appendix III.

⁴³ See summary information by Bureau/Office is contained in Appendix V.

Recommendations

Note: DPG made two recommendations to resolve the finding. Both recommendation related to the establishment of new procedures and were consolidated into Recommendations #1k and #1l for Finding #1.

Management Comments (See Appendix 1 for full comments) and Our Response

See Finding #1

APPENDIX I MANAGEMENT COMMENTS



UNITED STATES GOVERNMENT
MEMORANDUM

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

March 13, 2025

To : Michael Smith, CPA
DP George & Company LLC
2121 Eisenhower Avenue, Suite 100
Alexandria, VA 22314

From : Jack Schreibman
Director of Administration

Subject: Office of Administration Management Response
Audit of RRB Interagency Agreements

**JACK
SCHREIBMAN**

Digitally signed by JACK
SCHREIBMAN
Date: 2025.03.13
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Thank you for the opportunity to comment on the referenced draft report that we received on February 28, 2025. The following is the Office of Administration's management response to your findings and recommendations:

Finding #1: The RRB Interagency Agreement Policies and Procedures are Missing Guidance. We recommend that the Office of Administration:

Recommendation #1 - Develops and documents a complete set of guidance to ensure that Railroad Retirement Board's Interagency Agreements are executed, monitored, managed, and closed out in accordance with all applicable laws and regulations. Procedures should specifically include the following:

- a. The acceptable agreement formats and the agreement elements that must be contained in an agreement format other than the standard Interagency Agreements format (Form 7600A and Form 7600B).
- b. Clarification on any processing differences between Voluntary Interagency Agreements and Directed Order Interagency Agreements.
- c. Procedures for executing Interagency Agreements issued under the Economy Act or as assisted acquisition Interagency Agreements.
- d. Procedures followed to establish a catalogue of buy/sell agreements.
- e. Procedures establishing Unfilled Customer Order amounts for agreements where the Railroad Retirement Board provides services, including a sign-off process to ensure Unfilled Customer Order amounts align with signed agreements (See Finding #5).¹
- f. Establishment of a control procedure to ensure general obligation amounts agree to Interagency Agreement amounts or explain differences (See Finding #3).
- g. Procedures followed when an Interagency Agreements agreement is modified.
- h. Procedures for the acceptance of goods and services under Interagency Agreements, including guidance on reviewing Intra-Governmental Payment and Collection /Servicing Agency invoices, managing advance funding authorizations, and tracking charges against obligating documents (See also Finding #4).

¹ DPG consolidated all finding recommendations to establish IAA policies and procedures within Recommendation #1 under Finding #1.

- i. Establish a control to ensure that charges are applied against the correct obligating document (See Finding #4).
- j. Procedures for the close-out of all Interagency Agreements listed in the Buy/Sell catalog (See also Finding #4).
- k. Procedures establishing the documentation collected for each Interagency Agreement during the Interagency Agreement life cycle. These should specifically address: (1) Documentation collected to evidence Agreement execution; (2) Documentation collected to evidence Agreement acceptance (See Finding #7).
- l. Documentation collected to evidence the close-out of agreements (See Finding #7).

Management Response :

OA concurs.

Upon review, OA believes that sub-parts “a” through “l” are overly specific and the RRB may not incorporate each and every sub-part in brand new policy and guidance documents in a verbatim manner; however, OA recognizes the spirit and intent of this finding and recommendation. The RRB has established an IAA committee to completely overhaul the RRB’s IAA approach. OA believes that any new policy document and any new procedure handbook will cover the intent of this recommendation. OA also points out that the language used in this recommendation seeks to have OA “develop” and “document” procedures. OA expects that a close-out of the recommendation will occur once OA establishes and updates procedures. Compliance would be part of a separate audit and OA expects that lengthy documentation or evidence of ‘compliance’ with new procedures will not be a part of close-out since compliance with new procedures would be part of a separate compliance audit.

Recommendation #2 – Incorporates updated requirement contained in Treasury Financial Manual 4700 Appendix 8 and other federal best practice guidance, such as the Department of Treasury Interagency Agreements Process Guide, into Railroad Retirement Board’s procedures.

Management Response to Recommendation #2 :

OA concurs.

OA recognizes the spirit and intent of this finding and recommendation. The RRB has established an IAA committee to completely overhaul the RRB’s IAA approach. OA believes that any new policy document and any new procedure handbook will cover the intent of this recommendation. OA also points out that the language used in this recommendation seeks to have OA “incorporate” updated requirements in procedures. OA expects that a close-out of the recommendation will occur once OA establishes and updates procedures. Compliance would be part of a separate audit and OA expects that lengthy documentation or evidence of ‘compliance’ with new procedures will not be a part of close-out since compliance with new procedures would be part of a separate compliance audit.

Recommendation #3 – Identifies key internal controls within the guidance developed to resolve Recommendation #1 and includes those controls as part of the inventory management controls considered for testing as part of its Office of Management and Budget Circulars A-123 or similar compliance process (see Findings #2, #3, #4, and #5).

Management Response to Recommendation #3 :

OA concurs and will work to include internal controls as part of the Management Control Review (MCR) process already established at the RRB.

Finding #2: The RRB did not Maintain a Catalog of Buy/Sell Agreements

We recommend that the Office of Administration:

Recommendation #4 – Establishes and maintains a catalog of Buy/Sell agreements that complies with Treasury Financial Manual Appendix 8 guidance.

Management Response to Recommendation #4:

OA concurs.

Finding #3: Interagency Agreements where the RRB Represents the Requesting Agency were not Properly Executed

We Recommend that the Office of Administration:

Recommendation #5 – Use the implementation of G-Invoicing to shift Interagency Agreements format to the standard Interagency Agreements format for agreements where the RRB represents the requesting agency.

Management Response to Recommendation #5:

OA concurs.

Recommendation #6 – Designate responsibility for ensuring that agreements not in the standard Interagency Agreements format, contain terms that are consistent with that format.

Management Response to Recommendation #6:

OA does not concur with Recommendation #6. OA cannot direct or designate that another bureau takes on responsibilities for ensuring that a different bureau's IAA with an outside agency are utilizing certain formats. Additionally, OA cannot dictate how another agency will present IAAs to the RRB in the future. OA will commit to discussing and asking other bureaus and other agencies to use G-Invoicing to gain the consistency that OA views as vital in the IAA process.

Finding #4: Interagency Agreements where the RRB Represents the Requesting Agency were not Effectively Monitored and Managed

We Recommend that the Office of Administration:

Recommendation #7 – Moves payment of United States Postal Service invoices to the Intra-Governmental Payment and Collection platform.

Management Response:

OA does not concur. OA believes that a better recommendation would state "We recommend that the Office of Administration initiate discussions with the United States Postal Service to move invoices to the Intra-Governmental Payment and Collection platform (IPAC). Generally Accepted Government Auditing Standards state that "Recommendations

are effective when they are addressed to parties with the authority to act and when recommended actions are specific, feasible, cost-effective, and measurable.” In this case, we do not have the authority to act unilaterally. OA points out that the United States Postal Service (USPS) will have to agree with a move to the “IPAC” charging platform. Assuming a rewording of this recommendation and assuming the RRB can attain an agreement with USPS, OA could submit evidence of the transition for closure of a revised recommendation. In the event that the USPS is unwilling to move to the IPAC platform, OA could submit evidence of such refusal to support closure of a revised recommendation since OA would have performed its part in fulfilling a revised recommendation.

Finding #5: Interagency Agreements where the RRB Represents the Servicing Agency were not Properly Executed

We recommend that the Office of Administration:

Recommendation #8 – Use the implementation of G-Invoicing to shift the Interagency Agreements format to the standard IAA format for agreements where the Railroad Retirement Board represents the servicing agency. As the servicing agency with responsibility for initiating the agreement, the Railroad Retirement Board can specify use of the standard IAA format.

Management Response:
OA concurs.

Other Findings were directed at other bureaus and are not included in this response memorandum.

cc: Shanon E. Holman, Assistant Inspector General for Audit
 Shawna R. Weekley, Chief Financial Officer/Chair of Executive Committee
 Danielle M. Clark, Director, Audit Affairs & Compliance Division



UNITED STATES GOVERNMENT
MEMORANDUM

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

March 18, 2025

To : Michael Smith, CPA
DP George & Company LLC
2121 Eisenhower Avenue, Suite 100
Alexandria, VA 22314

From : Jack Schreibman **JACK SCHREIBMAN** Digitally signed by JACK SCHREIBMAN
Director of Administration Date: 2025.03.18 16:30:22 -04'00'

Subject: Office of Administration Management Response
Audit of RRB Interagency Agreements

Thank you for the opportunity to comment on the referenced draft report that we received on February 28, 2025, and the revised version received on March 17, 2025. The following is the Office of Administration's additional response to your revised findings and recommendations.

The Office of Administration concurs with all seven (7) of the revised recommendations contained in the March 17, 2025, revised Draft audit Report. Other Findings and Recommendations were directed at other bureaus and are not included in this response memorandum.

Thank you for being receptive to our earlier feedback. We believe the revised findings and recommendations in the March 17th version of the draft report are reasonable and will help the Office of Administration improve this area. We appreciate the partnership.

cc: Shanon E. Holman, Assistant Inspector General for Audit
Shawna R. Weekley, Chief Financial Officer/Chair of Executive Committee
Danielle M. Clark, Director, Audit Affairs & Compliance Division



UNITED STATES GOVERNMENT
MEMORANDUM

FORM R-1151 (1-92)
RAILROAD RETIREMENT BOARD

March 18, 2025

TO : Michael Smith, CPA
DP George & Company LLC
2121 Eisenhower Avenue, Suite 100
Alexandria, VA 22314

FROM : Shawna R. Weekley
Chair of the Executive Committee
Chief Financial Officer

SUBJECT: Audit of Railroad Retirement Board's Interagency Agreements
Bureau of Fiscal Operations (BFO) Management Response

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Date: 2025.03.18
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Thank you for the opportunity to comment on the referenced draft report that we initially received on February 28, 2025, and a revised version received on March 17, 2025. The following is our response to the finding and recommendations directed to BFO in the referenced draft audit report:

Finding #6: Interagency Agreements where the RRB Represents the Servicing Agency were not Effectively Monitored and Managed. We recommend that the Bureau of Fiscal Operations

Management's Response: Concur; We do not disagree with the matters discussed in finding #6 pertaining to BFO as presented in the March 17, 2025, version of the draft report.

Recommendation #8 - Establish documentation requirements to evidence the agreements/contracts and amounts considered by offices when evaluating whether year-end accruals are required as a result of exceeding the aggregate materiality level established by RRB accrual guidance.

Management's Response:
Concur; estimated completion date March 2026. BFO will document its existing year-end accrual process in our Accounting Procedures Guide and establish documentation requirements to support that agreement/contract accrual amounts are considered in the aggregate when determining if RRB exceeded the established materiality threshold for the fiscal year.

Recommendation #9 - Identifies key internal controls within the procedures developed to perform year-end accruals and includes those controls as part of the inventory of management controls considered for testing as part of its Office of Management and Budget Circular A-123 or similar compliance process.

Management's Response:
Concur; estimated completion date March 2026. BFO will document its existing key internal controls for performing year-end accruals and include said controls in the inventory of management controls (referred to as the chart of controls) for the applicable assessable unit in accordance with RRB's Management Control Review Program.

Thank you for being receptive to our earlier feedback. We believe the revised finding and related recommendations in the March 17th version of the draft report are reasonable and will help BFO improve in this area. We appreciate the partnership.

cc: Shanon E. Holman, Assistant Inspector General for Audit
Mario M. Moreno Jr., Deputy Chief Financial Officer
Danielle M. Clark, Director, Audit Affairs and Compliance Division

APPENDIX II IAA LISTINGS FOR FISCAL YEAR 2022

We developed a listing of active agreements in each fiscal year for the purpose of performing a sample selection. A copy of the agreements listed for the most recent fiscal year in the audit period (FY 2022) is included in this Appendix.

Voluntary IAA Agreements – Servicing Agency (3 Agreements)

Agreement Number	Trading Partner	RRB Office or Bureau Assigned	Description of Services	Agreement Amount
1	DOL - BLS	BAR	RRB provided data on unemployed railroad workers.	\$ 11,580
2	NMB	OA	RRB provided space within the RRB headquarters building at 844 North Rush Street, Chicago, IL for the National Media Board.	\$ 42,047
3	HHS - CMS	BFO	RRB administered portions of Supplemental Medical Insurance (Medicare) for railroad workers. This is an authorized reimbursement to the RRB for expenses incurred by the RRB.	\$15,007,748
Total				\$15,061,375

Voluntary IAA Agreements – Requesting Agency (23 Agreements)

Agreement Number	Trading Partner	RRB Office or Bureau Assigned	Description of Services	Agreement Amount
1	GSA	BFO	GSA provided payroll services.	\$ 369,800
2	Treasury - Administrative Resource Center (ARC)	BFO	Treasury ARC provided change of station services, Travel Services, E-Gov Travel Service, Travel Help Desk and Advisory, Travel Card, Administration, Travel Payments, and Relocation Services for RRB employees.	\$ 13,362
3	Social Security Administration (SSA)	Office of Programs (OP)	SSA provided Access to Death Master File – Agreement ended on 6/28/2022.	\$ 33,864
4	SSA	OP	SSA provided Access to Death Master File – Agreement started on 6/29/2022.	\$ 1,194,953
5	Department of Interior (DOI)	OP	DOI provided ACSI survey.	\$ 56,500

Agreement Number	Trading Partner	RRB Office or Bureau Assigned	Description of Services	Agreement Amount
6	HHS	FS	HHS provided Field Service health units.	\$ 52,610
7	HHS	FS	HHS provided NY mail screening.	\$ 1,142
8	DOD - Army	FS	DOD provided Louisville health unit.	\$ 384
9	Department of Justice (DOJ)	BIS	DOJ provided FY22 Cyber Security Assessment and Management (CSAM) Service.	\$ 23,334
10	GSA	BIS	GSA provided Login.gov renewal.	\$ 416,988
11	United States Department of Agriculture (USDA)	BIS	USDA provided NITC - Disaster Recovery Site services.	\$ 103,800
12	HHS	Office of General Counsel (OGC)	HHS provided Federal Occupational Health FedStrive Advantage Services for FY2022.	\$ 566
13	GSA	OA	GSA provided Human Resources Management Services - CHRIS/HRLinks.	\$ 300,693
14	National Archives and Records Administration (NARA)	OA	NARA provided Records management services.	\$ 220,000
15	DOI	OA	DOI provided Drug and Alcohol Testing Program.	\$ 854
16	GSA	OA	GSA provided Personal Identity Verification.	\$ 72,000
17	DOI	OA	DOI provided USA Staffing licenses.	\$ 60,649
18	OPM	OA	OPM provided USAHire access.	\$ 10,000
19	OPM	OA	OPM provided USAJOBS access.	\$ 0
20	HHS	OA	HHS provided a BLS certified, registered nurse for emergency services and preventive health services.	\$ 120,880
21	DOD	OA	DOD provided Personnel Security Background Investigations for RRB employees and contractor employees.	\$ 115,000
22	DOD	OA	DOD provided Personnel Security Background Investigations for RRB employees and contractor employees - Trusted Workforce.	\$ 486
23	Treasury	OA	Treasury provided Treasury Executive Institute training.	\$ 3,640
Total				\$ 3,171,505

Directed Order Agreements - Requesting Agency (20 Agreements)

Agreement Number	Trading Partner	RRB Office or Bureau Assigned	Description of Services	Agreement Amount
1	GSA	OA	GSA provided space at 844 N Rush Street, Chicago, IL for FY 2022. GSA Rent Fees for RRB Headquarters.	\$ 3,700,000
2	GSA	BIS	GSA provided telecommunications services.	\$ 114,000
3	GSA	OP	GSA provided overtime utilities for Cleveland.	\$ 735
4	GSA	OP	GSA provided reimbursable building services for St Louis district office.	\$ 2,239
5	GSA	OP	GSA provided reimbursable building services for Oakland district office - mail slot.	\$ 2,748
6	GSA	OP	GSA provided reimbursable building services for Portland district office.	\$ 65,149
7	GSA	OP	GSA provided reimbursable building services for Little Rock district office	\$ 210,266
8	Department of Homeland Security (DHS)	OA	DHS provided Nationwide -- Basic Security & Site Specific Security services.	\$ 846,572
9	DHS	OA	DHS provided HQ Guard Service.	\$ 647,219
10	USPS	OA	USPS provided penalty mail service.	\$ 906,121
11	OPM	OA	Reimbursement to OPM for Risk Reserve fees for FSAFEDS participants.	\$ 702
12	OPM	OA	OPM provided credit monitoring.	\$ 2,703
13	GPO	OGC	GPO published RRB notices in the Federal Register and the Regulations in the CFR, as well as maintained a searchable database of Agency decisions and guidance.	\$ 53,928
14	GPO	OP	GPO printed RRA Rate Letters for Year 2021.	\$ 56,802
15	GPO	Not Specified	GPO printed 2022 Informational Conference Handbook.	\$ 5,274
16	GPO	Not Specified	GPO printed 100,000 Blank RRB Medicare Cards Printed peel off.	\$ 20,079
17	GPO	OP	GPO printed Tax Statements for Year 2021.	\$ 45,328
18	GPO	OA	GPO provided Printing and Binding of the RRB 2022 Annual Report.	\$ 4,200
19	GPO	OP	GPO provided BA-6 Printing - 2021 Forms.	\$ 22,502
20	Treasury	BFO	Reimbursement to the Treasury Franchise Fund for Check Postage.	\$ 25,000
Total				\$ 6,731,567

APPENDIX III AUDIT CRITERIA

Criteria #1

Title 31 U.S.C. § 1341(a) and 1517(a) requires that:

An officer or employee of the US Government shall not make or authorize an expenditure or obligation that exceeds an amount available in an appropriation or apportionment.

Criteria #2

Title 31 U.S.C. § 1501(a)(1)(A),(B) requires that:

An amount shall be recorded as an obligation of the United States Government only when supported by documentary evidence of a binding agreement between an agency and another person (including an agency) that is in writing, in a way and form, and for a purpose authorized by law, and executed before the end of the period of availability for obligation of the appropriation or fund used for specific goods to be delivered...or work or service to be provided.

Criteria #3

Title 31 U.S.C. § 1501(a)(3) requires that:

An amount shall be recorded as an obligation of the United States Government only when supported by documentary evidence of an order required by law to be placed with an agency.

Criteria #4

According to TFM, Volume 1, Part 2, Chapter 4700 *Federal Entity Reporting Requirements for the Financial Report of the U.S. Government* – Appendix 8 (November 2022):

Section 1 – Buy /Sell Transactions

Reimbursable activity in which goods or services are transferred between two federal entities is referred to as Buy/Sell activity. Federal entities should have the appropriate Statutory Authority, such as the Economy Act, prior to engaging in an agreement for Buy/Sell transactions. This section provides federal entities with guidance concerning reimbursable activity between trading partners, otherwise referred to as Buy/Sell activity.

The Intra-governmental Transaction (IGT) Buy/Sell sub-category consists of exchange transactions impacting: Assets and Liabilities; Revenue and Expenses; and Advances / Prepayments and Deferred Credits (reciprocal categories 22, 23, and 24). These business events and their associated accounting activities should be agreed on by trading partners and managed through a formal Buy/Sell agreement. The standard Interagency Agreement (IAA) form is comprised of two sections described below: The General Terms and Conditions (GT&C) Section (Form 7600A) and Order Requirements and Funding Information (Order) Section (Form 7600B). For the purposes of these business rules, the Requesting Agency is the Buyer, and the Servicing Agency is the Seller.

Intra-governmental Buy/Sell transactions involve two key functions that generate information about the agreement: acquisition management and financial management. The acquisition function relates to the type of Buy/Sell activity and the specific terms and conditions of the acquisition. During the acquisition, trading partners establish a timeline for the delivery and payment schedule. The financial function of an agreement tracks key business activities that initiate accounting events and

corresponding United States Standard General Ledger (USSGL) transactions throughout the life of the agreement. The financial function includes the approval of the Order, the capture of work-in-progress activity for the accrual of costs incurred by the Servicing Agency but not yet paid by the Requesting Agency, the exchange of performance-related data, and payment for the goods or services. In G-Invoicing, these details are collectively captured in the Order and the Performance Transactions.

While processing transactions through IPAC prior to the G-Invoicing mandate, trading partners must follow the business rules to avoid the misstatement of financial balances that occurs when trading partners fail to properly record IGT activity.

As G-Invoicing is developed and implemented, its use will be required by all federal entities for all IGT Buy/Sell activities involving reciprocal categories 22, 23, and 24.

Subsection 1.1 – IGT Buy/Sell Process Model and Phases

Establish an Order

The Order section of the Buy/Sell agreement (Form 7600B) specifies the terms, quantities and prices, accounting data, and actions of each trading partner under the overarching GT&C. It serves as the funding section of the agreement that creates a fiscal obligation and details the necessary products/ services requirements. Funding information is provided for both trading partners, and all required points of contact sign to authorize the Order. It communicates the Treasury Account Symbol/Business Event Type Code for each Order Schedule Line and contains unique lines of accounting or other accounting data.

The Order will also identify the specific Buyer requirements for the expected delivery of products or services by the Seller. Finally, this section of the agreement identifies the roles and responsibilities for both trading partners to ensure effective management of the Order and use of the related funds.

Performance Transactions/Receipt and Acceptance Phase

The receipt and acceptance phase revolves around the delivery/receipt of goods/services and the associated work-in-progress activities. As Orders are fulfilled in accordance with the IAAs, accruals should be recorded by each partner to recognize revenue/expense and any receivables/payables.

The Federal Accounting Standards Advisory Board states that revenue from IGT Buy/Sell transactions is earned and recorded as goods are delivered and as services are performed (Statement of Federal Financial Accounting Standards (SFFAS) 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*). SFFAS 5, *Accounting for Liabilities of The Federal Government*, states that a corresponding expense is recognized in the period that an exchange occurs. The point at which the Buyer and Seller agree that “control of an asset” is transferred, or when “a performance obligation is satisfied” will be the point at which revenue is recognized. Thus, both trading partners should exchange performance-related data with one another surrounding the delivery and acceptance of goods, along with the receipt and consumption of services.

The same revenue and accrual recognition principles should apply for federal entity accounting, whether the partners are working within G-Invoicing or the IPAC environment; the main difference is how data is being communicated.

As the Seller performs the work necessary to deliver the agreed-upon goods/services within the IPAC environment, the Seller will report the accrual amount to the Buyer, at a minimum, on a quarterly basis. Upon receipt of the goods/services, the Buyer performs receipt and acceptance procedures to accept or reject the goods/services and communicates the results to the Seller. Next, the Seller submits an invoice to the Buyer and records the invoiced amount in the receivables account. The Buyer records the billed amount in the payables account. For advances, once the Order is filled, the Seller recognizes revenue and liquidates the deferred revenue. The Buyer reduces the prepayment and records an expense after receipt and acceptance.

Subsection 2.1 – Trading Partner Roles and Responsibilities

Trading partners define roles and responsibilities at the initiation for each phase through the life of an agreement.

Servicing Agency (Seller) responsibilities include:

- Confirms data elements with Buyer during negotiations for GT&Cs and Orders.
- Reports data elements established at initiation and updated throughout the life of agreement to Buyer on a recurring basis (for example, quarterly) and completes the Performance Transaction in G-Invoicing Servicing Seller in a timely manner, if onboarded G-Invoicing.
- Tracks and accounts for work in progress and services performed to date and reports accrual amount to the Buyer on a quarterly basis via Performance Transactions.
- Initiates or confirms payments and collections received from the Buyer and verifies the successful settlement of funds with Central Accounting Reporting System (CARS).
- Documents differences with trading partners and creates a corrective action plan for recurring differences or submits to Fiscal Service for dispute resolution, as appropriate.

Requesting Agency (Buyer) responsibilities include:

- Confirms data elements with Seller during negotiations for GT&Cs and Orders.
- Submits request for goods/services in a timely manner.
- Confirms receipt via Performance Transactions and accounts for goods/services accepted.
- Initiates or confirms IPAC transactions for payment and collection to the Seller and verifies the successful settlement of funds with CARS.
- Documents differences with trading partners and creates a corrective action plan for recurring differences or submits to Fiscal Service for dispute resolution, as appropriate.

Subsection 2.3 – Business Rules for Initiation and GT&C

The Buyer initiates the Buy/Sell process with identification of a bona fide need for an exchange of goods or services. The *bona fide need rule* is one of the fundamental principles of appropriations law. A fiscal year appropriation may be obligated only to meet a legitimate or bona fide need arising

in, or in some cases before, but continuing to exist in the fiscal year for which the appropriation was made.

- Trading partners should use the recommended standard IAA form for G-Invoicing when brokering their GT&Cs.
- Trading partners must agree on a single Statutory Authority to govern the activity of the Order section of the agreement.

Subsection 2.4 – Business Rules for Order

Order Acceptance: Work is authorized once both trading partners have approved the Order. The Seller operates at risk without an approved Order. For an accepted Order, the Seller must record an unfilled customer Order and the Buyer must record an undelivered Order in their respective general ledgers.

Advance Payments/Collections: The Economy Act permits advance payments for IGTs in which it is the prevailing statutory authority. Other statutory authorities or federal entity-specific statutory authorities may allow or prohibit advance payments. If an advance payment is requested by the Buyer or the Seller, trading partners should ensure they have the appropriate authority, and must cite the agreed-upon statutory authority allowing for an advance within the Order section of the IAA. If allowed, trading partners must account for advances, as follows:

- Advance payments may not be expensed. Revenue should not be recognized until costs are incurred from providing goods or services.
- Advance payments should not be used to facilitate positive cash flow for a federal entity.
- Federal entities should ensure regular billings and collection activities support positive cash flow.
- The Buyer must record the advance payment as an asset (USSGL account 141000, “Advances and Prepayments”).
- The Seller must record the advance payment as a liability (that is, USSGL account 231000, “Liability for Advances and Prepayments”).
- Federal entities should refer to the current USSGL transaction codes on the USSGL Implementation Guidance website, Section III, “Account Transactions” for detailed accounting entries.

Subsection 2.5 – Business Rules for Performance Transactions/Receipt and Acceptance

As the Seller performs the work necessary to deliver goods or services, the Buyer and the Seller must post their related accounting transactions in their respective systems during the same accounting period according to the current USSGL transaction codes.

Delivered/Performed: Performance Transaction submitted by the Seller to indicate that they have transferred control or performed the good/service to the Buyer. The completion of this transaction would indicate a receivable/revenue being recorded by the Seller and should be reciprocated with expense/payable recorded by the Buyer. If the Order is operating under Freight on Board Point of Source, this Performance Transaction will automatically initiate settlement through the IPAC application.

Subsection 3.2 – Buy/Sell Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this sub-category. They should document these reconciliations and incorporate them into management's existing OMB Circular No. A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," Appendix A, procedures. There are reconciliation procedures that federal entities should perform at the Order level for each phase of Buy/Sell activity on a quarterly basis, at a minimum. The purpose of reconciling Buy/Sell activity between trading partners at the Order level is to confirm that both the Buyer and Seller are capturing the correct entries in their subsidiary ledgers and general ledgers and to facilitate further communication related to the status of the Order.

Federal entities should create and maintain a documented catalog of all Buy/Sell agreements. During the initiation phase, federal entities should add each newly established agreement to the catalog, using the agreement number data element as a point of reference. The catalog should capture for each agreement, at a minimum, the agreement number, trading partner agency identifier, and period of performance and funding expiration date. Maintaining a catalog of all agreements will allow federal entities to validate the actual number of agreements they have with a trading partner and to monitor activity for agreements with approaching end dates. Federal entities must confirm that only valid agreements make up their payable and receivable balances.

Criteria #5

36 CFR, Chapter XII, Subchapter B, *Records Management* § 1222.22 (2022) Subpart B, *Agency Recordkeeping Requirements* requires that:

To meet their obligation for adequate and proper documentation, agencies must prescribe the creation and maintenance of records that:

- Document the persons, places, things, or matters dealt with by the agency.
- Facilitate action by agency officials and their successors in the office.
- Make possible a proper scrutiny by the Congress or other duly authorized agencies of the Government.
- Protect the financial, legal, and other rights of the Government and of persons directly affected by the Government's actions.
- Document the formulation and execution of basic policies and decisions and the taking of necessary actions, including all substantive decisions and commitments reached orally (person-to-person, by telecommunications, or in conference) or electronically.
- Document important board, committee, or staff meetings.

Criteria #6

SFFAS 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting* requires:

Recognition of exchange revenue at the point in which the Buyer and Seller agree that “control of an asset” is transferred, or when “a performance obligation is satisfied.”

Criteria #7

According to GAO's *Standards for Internal Control in the Federal Government* - Principle 3:

3.10 Effective documentation assists in management's design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors.

3.11 Management documents internal control to meet operational needs. Documentation of controls, including changes to controls, is evidence that controls are identified, capable of being communicated to those responsible for their performance, and capable of being monitored and evaluated by the entity.

Criteria #8

No internal guidance was contained within OA-14 with respect to the receipt and acceptance or close out of interagency agreement services. As an alternative best practice, DPG relied on the following guidance from the Department of Treasury (Treasury), *Treasury Internal Intra-governmental Guidance DOT IAA Process dated January 2021, Section 2.11 and 2.18*. According to that guidance:

Receipt and Acceptance

Receipt and acceptance for the product or service provided by the servicing trading partner must be provided by the GT&C Manager. Unique R&A criteria will be identified in the agreement as part of the requesting TP unique requirements. If specific R&A criteria are not identified in the agreement, then the product or service is considered acceptable when the IPAC is certified for payment by the requesting GT&C Manager.

Close out

An order shall be considered "closed" upon delivery of the product or completion of services from the servicing trading partner and the full amount of the order has been IPAC'd. No further action is required. If a balance exists between the actual IPAC'd amounts and the amount identified on the order, then confirmation that all IPACs have been submitted and payment received must be provided by the servicing trading partner. The order shall be modified to reflect the actual amount IPAC'd and then any balance must be de-obligated in the bureau's financial system.

APPENDIX IV IAA JUDGMENTAL SAMPLING METHODOLOGY AND RESULTS

Appendix II: Judgmental Sampling Methodology and Results Summary Interagency Agreements FY 2017 through FY 2022

This appendix presents the methodology and results for the sample testing of RRB IAAs for the audit period (FY 2017 through FY 2022) to assess compliance with IAA criteria identified for testing.

We selected all IAAs where the RRB was the Servicing Agency for testing. We used a judgmental sampling approach to select IAAs where the RRB was the Requesting Agency for testing. The judgmental sampling approach allowed DPG to consider the following characteristics of the population when selecting the sample:

- Agreements in place for all years within the audit period.
- Agreements with higher dollar values than the rest of the population.
- Agreements are in place for only one or a few years during the audit period.
- A limited number of agreements for certain RRB offices.
- Agreements that were for insignificant dollar amounts.

Sampling Objective

Our sampling objective was to assess adherence to specific IAA criteria as they pertain to:

1. Properly executing, monitoring, and managing agreements in accordance with applicable laws, regulations and policies.
2. Properly justifying the use of each agreement.
3. Including procedures for resolving issues that may arise under the agreements.
4. Whether the IAA agreement format was the proper vehicle.
5. Whether an ADA violation occurred.

Scope

The RRB (excluding the OIG) executed 252 IAAs during the audit period. A sample of 115 IAAs (46% of the total population) was selected for testing. A sampling unit is equal to one IAA.

Universe/Sampling Unit

The RRB does not maintain a central catalog of IAA agreements; therefore, DPG established the population of IAAs (252) using RRB audit responses consisting of IAA lists and documentation submitted by the RRB bureaus/offices and accounting reports (e.g., FMIS IAA obligation reports and fiscal year end TP Reports) submitted by the Bureau of Financial Operations.

RRB bureaus distinguished agreements between three groups which resulted in categorization of the IAA population as follows:

- **Population #1 - 31 U.S.C. § 1501(a)(1) IAAs where RRB is the Servicing Agency**
DPG compiled the population of 18 IAAs where RRB is the Servicing Agency by obtaining from RRB bureaus the three separate agreements that were in effect all six years under audit. In

addition, DPG obtained and reviewed all Memorandum of Agreement/Understanding with other federal agencies to determine if they should have been recognized through the IAA process.

- **Population #2 – 31 U.S.C. § 1501(a)(1) IAAs where RRB is the Requesting Agency**

DPG compiled the population of 128 Voluntary IAAs by obtaining from the RRB bureaus a list of their IAAs and comparing it to the FMIS Government Orders (GO) Vendor Spending Listing for FY 2017 through FY 2022 and the year-end TP reports from BFO.

- **Population #3 – 31 U.S.C. § 1501(a)(3) Orders Required by Law to be Placed with an Agency**

DPG compiled the population of 106 Orders Required by Law IAAs by obtaining from the RRB bureaus a list of their IAAs and comparing it to the FMIS GO Vendor Spending Listing for FY 2017 through FY 2022 and the year-end TP reports from BFO.

Sample Selection Methodology

Because the sample is judgmental, sample errors were not projected. If significant sample errors were identified during testing, DPG considered the need to select additional samples.

- Population 1: All IAAs were tested.
- Populations 2 and 3: DPG judgmentally selected 58 samples from population 2 and 39 samples from population 3 based on the following characteristics:
 - Monetary value of the order.
 - Number of fiscal years the order was in place.
 - Consistency of order amounts from year to year.
 - Number of orders identified within each RRB office.
 - Observations from any preliminary documentation received when establishing the population such as Forms 7600 A&B and any other agreement documentation.

Sample Evaluation Methodology

For each IAA, we reviewed the following documents in order to accomplish our sampling objectives:

- Completed, signed Form 7600A or comparable written agreement.
- Completed, signed Form 7600B or comparable written agreement.
- Additional documentation completed with Forms 7600A and 7600B.
- Statutory authority cited for entering into the agreement.
- FMIS evidence indicating the date(s) the order was obligated and corresponding amounts earned and collected (and date collected).
- Justification demonstrating a bona fide need for the requirement and within the period of availability of the appropriation (e.g., severable/non-severable) or statutory authority to extend into future years.
- If assisted acquisition, the procurement plan and signed Determination and Finding (D&F).
- Identification of RRB individual responsible for managing the provision of services.
- Explanation of how service delivery was managed/accomplished.
- Clause established to resolve any issues that arose under the agreement.
- Explanation of any actual issues that arose during the agreement.
- Explanation of receiving report/payment coordination.
- Explanation of the close out process once service was completed.
- Indication of whether the agreement is closed out, if applicable.

- Other agreement documentation RRB considered necessary to understand the services received under the agreement.

DPG used the above documents to perform attribute testing and determine adherence to:

- 31 U.S.C. § 1341(a), 1342, 1501(a)(1), 1501(a)(3), 1502, 1517(a), and 1535(a).
- Applicable Sections of FAR including Subsection 17.5.
- Applicable Sections of GAO Principles of Federal Appropriations Law, Chapters 6 and 7.
- Applicable Sections of GAO Framework for Assessing Acquisition in the Federal Government.
- Applicable Sections of GAO Standards for Internal Control in the Federal Government.
- Applicable Sections of OMB Circulars A-11, A-123.
- Applicable Sections of TFM Chapter 4700, Appendix 8.
- OA-14.

Error Identification. An error for each population is defined as the following:

- Population #1 - 31 U.S.C. § 1501(a)(1) IAAs where RRB is the Servicing Agency
 - The written agreement was not signed by either trading partners.
 - The required elements of the Standard IAA agreement were not accomplished.
 - Proper justification/bona fide need was not established.
 - The IAA format was not the proper vehicle.
 - The IAA was not properly monitored, managed, and closed out.
 - An ADA violation occurred.
- Population #2 – 31 U.S.C. § 1501(a)(1) IAAs where RRB is the Requesting Agency
 - The written agreement was not signed by either trading partners.
 - If assisted acquisition, procurement plan and D&F were not completed.
 - The required elements of the Standard IAA agreement were not accomplished.
 - Proper justification/bona fide need was not established.
 - The IAA format was not the proper vehicle.
 - The IAA was not properly monitored, managed, and closed out.
 - An ADA violation occurred.
- Population #3 – 31 U.S.C. § 1501(a)(3) Orders Required by Law to be Placed with an Agency
 - Documentary evidence was not established prior to obligation.
 - A signed Order was not completed.
 - The required elements of the Standard IAA agreement were not accomplished.
 - The Order was not properly monitored, managed, and closed out.
 - An ADA violation occurred.

Table 1. Sample Population 1: RRB as the Servicing Agency

Attribute Test	Number of Samples Attribute Applied to	Exceptions Observed in Sample
Objective 1a: Properly Executed IAW Laws, Regulations, & Policies		
■ The agreement is in writing.	18	12
■ The agreement is signed by both trading partners.	18	1
■ SF 7600A GT&C is part of the agreement.	18	12
■ SF 7600B Order is part of the agreement.	18	13
■ Unfilled Customer Order is created to establish funds control.	18	18
■ Reimbursable Order amount is recorded in the accounting system.	18	18
■ Agreement Order equals amount recorded in accounting system.	18	18
■ Amount collected does not exceed Order amount.	18	13
■ Agreement Type is Indicated (Single or Multiple Order).	18	12
■ Total Orders do not exceed Multiple Order GT&C.	None	None
■ Subsequent Order Changes are supported by Order Amendments.	18	4
■ Statutory Authority is Cited in Agreement.	18	6
■ Treasury Account Symbols are cited on Order.	18	6
■ Agreement Start and End Dates are Specified.	18	12
■ Agreement is during the Period of Availability, Proper Use, Bona Fide Need.	18	12
Objective 1b: Properly Monitored/Managed IAW with Laws, Regulations, & Policies		
■ RRB provided services IAW the agreement.	18	None
■ Collection was executed IAW agreement and Generally Accepted Accounting Principles.	18	18
■ IGT Buy/Sell Activity was reported on TP Report.	18	None
■ Revenue reported on TP report is supported by IPAC, SV, CAP, or Invoices.	18	12
■ Agreement was included in RRB IAA catalog and tracked at summary level.	18	18
■ Advances, where applicable, are tracked.	6	6
■ Advances: unused advance funds were returned.	6	None
■ Advances: funds were properly managed.	6	6
■ Agreement was reviewed and updated annually.	18	12
■ Reimbursable closed within a reasonable period after agreement end date.	18	18
Objective 2: Properly Justified the Use of Each Agreement		
■ Requirements are documented in the agreement.	18	6
Objective 3: Dispute Resolution Procedures to Resolve Issues		
■ Procedures for Dispute Resolution is included in agreement.	18	12
Objective 4: The IAA format is the Proper Vehicle		
■ Buy/Sell activity is reported on TP Report.	18	None
■ Collections were accomplished using the IPAC System.	18	None
Objective 5: ADA Violations		
■ A reimbursable agreement amount was established in FMIS as fund control to accrue cost, revenue, and post disbursements and collections.	18	18

Table 2. Sample Population 2: RRB as the Requesting Agency – Voluntary Orders⁴⁴

Attribute Test	Number of Samples Attribute Applied to	Exceptions Observed in Sample
Objective 1a: Properly Executed IAW Laws, Regulations, & Policies		
■ The agreement is in writing.	56	14
■ The agreement is signed by both trading partners.	56	26
■ SF 7600A GT&C is part of the agreement.	56	23
■ SF 7600B Order is part of the agreement.	56	25
■ A GO was created to establish funds control.	56	None
■ Obligation established in accounting system.	56	None
■ Obligation is supported by initial order, amendment, or final payment.	56	13
■ Obligation amount did not exceed agreement amount.	56	16
■ Expended amount did not exceed obligation amount.	56	None
■ Subsequent Order Changes are supported by amendments.	20	10
■ Agreement Type Indicated (Single or Multiple).	56	4
■ Total of Orders do not exceed Multiple Order GT&C.	14	5
■ Statutory authority cited in agreement appears reasonable.	56	9
■ If Economy Act, it is reasonable to conclude requirements were met.	15	9
■ If IAA was for assisted acquisition, FAR 17.5 was followed.	None	None
■ Treasury Account Symbols are cited on Order.	56	15
■ Agreement Start and End Dates are specified.	56	4
■ Agreement date is within the period of availability and proper use.	56	14
Objective 1b: Properly Monitored/Managed IAW with Laws, Regulations, & Policies		
■ Invoice or IPAC reviewed & maintained by POC for R&A of goods/services.	53	51
■ Advances: tracked to ensure expense was recognized properly.	5	5
■ Advances: Unused advanced funds were returned.	5	5
■ Advances: funds were properly managed.	5	4
■ Expended amount confirmed against IPAC document.	53	27
■ Expended amount did not exceed agreement amount.	56	8
■ Agreement included in RRB IAA catalog and tracked at summary level.	56	56
■ Agreement was reviewed and updated annually.	56	2
■ Obligation balance closed within reasonable period (two years).	30	7
Objective 2: Properly Justified the Use of Each Agreement		
■ Authority cited appears to be reasonable.	56	9
Objective 3: Dispute Resolution Procedures to Resolve Issues		
■ Procedures for Dispute Resolution is included in agreement.	56	10
Objective 4: The IAA format is the Proper Vehicle		
■ Buy/Sell activity is reported on TP Report.	56	None
■ Disbursements were accomplished using the IPAC System.	51	None
Objective 5: Antideficiency Act Violations		
■ If obligation exceeded agreement, approval process verified available funds.	16	9
■ Expended amount did not exceed obligated amount.	56	None

⁴⁴ Total IAAs selected from the population was 58; however, DPG testing concluded that two listed IAAs were not executed.

Table 3. Sample Population 2: RRB as the Requesting Agency – Directed Orders

Attribute Test	Number of Samples Attribute Applied to ⁴⁵	Exceptions Observed in Sample
Objective 1a: Properly Executed IAW Laws, Regulations, & Policies		
■ The agreement is in writing.	38	17
■ The agreement is signed by both trading partners.	38	28
■ SF 7600A GT&C is part of the agreement.	38	35
■ SF 7600B Order is part of the agreement.	38	33
■ A GO was created to establish funds control.	38	1
■ Obligation established in accounting system.	38	1
■ Obligation amount supported by initial order, amendment, or final payment.	38	22
■ Obligation amount did not exceed agreement amount.	38	20
■ Expended amount did not exceed obligated amount.	38	None
■ Subsequent Order Changes are supported by Order Amendments.	17	16
■ Agreement Type Indicated (Multiple or Single).	38	35
■ Total of Orders do not exceed Multiple Order GT&C.	15	15
■ Order was required by law to be placed with the servicing agency.	38	None
■ Statutory authority cited in agreement appears reasonable.	38	None
■ If Economy Act, it is reasonable to conclude requirements were met.	N/A	N/A
■ If IAA was for assisted acquisition, FAR 17.5 was followed.	N/A	N/A
■ Treasury Account Symbols are cited on Order.	38	15
■ Agreement Start and End Dates are specified.	38	30
■ Agreement date is within the period of availability of funds and proper use.	38	15
Objective 1b: Properly Monitored/Managed IAW with Laws, Regulations, & Policies		
■ Invoice or IPAC reviewed & maintained by POC for R&A of goods/services.	34	31
■ Advanced funds were tracked to ensure expense was recognized properly.	16	16
■ Advanced funds – unused funds were returned.	16	16
■ Expended amount did not exceed agreement amount.	34	1
■ Expended amount confirmed against IPAC.	34	25
■ Agreement is included in RRB IAA catalog and tracked at summary level.	38	38
■ Agreement was reviewed and updated annually.	31	14
■ Use of Advances or Assisted Acquisition is Indicated.	38	38
■ Obligation balance closed within reasonable period.	25	3
Objective 2: Properly Justified the Use of Each Agreement		
■ Authority cited appears to be reasonable.	38	None
Objective 3: Dispute Resolution Procedures to Resolve Issues		
■ Procedures for Dispute Resolution is included in agreement.	38	27
Objective 4: The IAA format is the Proper Vehicle		
■ Buy/Sell activity is reported on TP Report.	38	None
■ Disbursements were accomplished using the IPAC System.	36	6
Objective 5: Antideficiency Act Violations		

⁴⁵ Total samples selected from the population was 39; however, one originally selected sample was subsequently identified as services performed for the OIG and therefore, was not tested.

Attribute Test	Number of Samples Attribute Applied to ⁴⁵	Exceptions Observed in Sample
■ If obligation exceeded agreement, approval process verified available funds.	20	20
■ Expended amount did not exceed agreement amount.	38	1

APPENDIX V DETAILED TESTING RESULTS BY BUREAU/OFFICE

Detailed Testing Results by Bureau/Office	
Finding #3 – Lack of Written Agreements	
No Documentation or Partial Documentation – 31 Samples	
FS	1 Voluntary IAA, 1 Directed Order IAA
BFO	1 Voluntary IAA
BIS	4 Voluntary IAAs, 1 Directed Order IAA
OA	7 Voluntary IAAs, 14 Directed Order IAAs
OGC	1 Voluntary IAA
OP	1 Directed Order IAA
Agreement Not Fully Executed Due to Lack of Signature(s) – 20 Samples	
FS	3 Voluntary IAAs
BFO	1 Voluntary IAA
BIS	4 Voluntary IAAs
OA	6 Voluntary IAAs, 1 Directed Order IAA
OGC	3 Voluntary IAAs
OP	2 Voluntary IAAs
Agreement Not Fully Executed Due to Lack of Signature on Form – 9 Samples	
OA	3 Directed Order IAAs
OGC	2 Directed Order IAAs
OP	4 Directed Order IAAs
Amount Expended in FMIS Exceeded the Agreement Amount – 5 Samples	
BFO	1 Voluntary IAA
OA	4 Voluntary IAAs
Finding #3 – Lack of Obligation Support	
FMIS Amount Not Supported by the Amount in the Corresponding Agreements – 27 Samples	
FS	1 Voluntary IAA
BFO	2 Voluntary IAAs
BIS	3 Voluntary IAAs; 1 Directed Order IAA
OA	7 Voluntary IAAs; 12 Directed Order IAAs
OP	1 Directed Order IAA
Finding #4 – Lack of Agreement Monitoring	
No Documentation or Partial Documentation – 81 Samples	
FS	5 Voluntary IAAs; 3 Directed Order IAAs
BFO	7 Voluntary IAAs
BIS	9 Voluntary IAAs; 1 Directed Order IAA
OA	23 Voluntary IAAs; 22 Directed Order IAAs
OEO	1 Voluntary IAA
OGC	2 Voluntary IAAs; 1 Directed Order IAA
OP	4 Voluntary IAAs; 3 Directed Order IAAs
IPAC Documentation was not Provided or was not Sufficient to Support the Expenditure – 46 Samples	
FS	1 Voluntary IAA; 1 Directed Order IAA
BFO	1 Voluntary IAA
BIS	9 Voluntary IAAs; 1 Directed Order IAA
OA	15 Voluntary IAAs; 14 Directed Order IAAs
OEO	1 Voluntary IAA
OGC	1 Directed Order IAA

Detailed Testing Results by Bureau/Office	
OP	2 Directed Order IAAs
RRB did not Close out Outstanding Agreement Amounts Timely – 10 Samples	
FS	2 Voluntary IAAs
BFO	1 Voluntary IAA
BIS	1 Voluntary IAA
OA	1 Directed Order IAA
OEO	2 Voluntary IAAs
OGC	1 Voluntary IAA; 1 Directed Order IAA
OP	1 Directed Order IAA
Finding #5 – Agreements Not Properly Executed	
Missing Terms and Conditions – 12 Samples	
BFO	6 Voluntary IAAs
OA	6 Voluntary IAAs
Finding #7 – Incomplete Documentation to Support Agreements	
No Documentation or Partial Documentation – 31 Samples	
FS	1 Voluntary IAA; 1 Directed Order IAA
BFO	1 Voluntary IAA
BIS	4 Voluntary IAAs; 1 Directed Order IAA
OA	7 Voluntary IAAs; 14 Directed Order IAAs
OGC	1 Voluntary IAA
OP	1 Directed Order IAA
Agreement Not Fully Executed Due to Lack of Signature(s) – 29 Samples	
FS	3 Voluntary IAAs
BFO	1 Voluntary IAA
BIS	4 Voluntary IAAs
OA	6 Voluntary IAAs; 3 Directed Order IAAs
OGC	3 Voluntary IAAs; 2 Directed Order IAAs
OP	2 Voluntary IAAs; 5 Directed Order IAAs
IPAC Documentation was not Provided or was not Sufficient to Support the Expenditure – 52 Samples	
FS	1 Voluntary IAA; 1 Directed Order IAA
BFO	1 Voluntary IAA
BIS	9 Voluntary IAAs; 1 Directed Order IAA
OA	15 Voluntary IAAs; 20 Directed Order IAAs
OEO	1 Voluntary IAA
OGC	1 Directed Order IAA
OP	2 Directed Order IAAs
Finding #7 – Inconsistent Documentation	
Inconsistent Documentation – 81 Samples	
FS	5 Voluntary IAAs; 3 Directed Order IAAs
BFO	7 Voluntary IAAs
BIS	9 Voluntary IAAs; 1 Directed Order IAA
OA	23 Voluntary IAAs; 22 Directed Order IAAs
OEO	1 Voluntary IAA
OGC	2 Voluntary IAAs; 1 Directed Order IAA
OP	4 Voluntary IAAs; 3 Directed Order IAAs

APPENDIX VI TERMS AND DEFINITIONS

Term	Definition
Agreement Type	The classification of the agreement based on the nature of the relationship between the participating agencies and the services, goods, or resources being exchanged. It specifies the kind of transaction or collaboration occurring between the agencies and ensures that the agreement is structured according to appropriate laws and regulations.
Assisted Acquisitions	A specific type of collaboration where one federal agency (the servicing agency) assists another agency (the requesting agency) by conducting part or all of the acquisition process on its behalf. This involves procuring goods, services, or solutions for the requesting agency, leveraging the expertise, contracts, or resources of the servicing agency.
Authority Information	The legal basis or statutory authority that allows federal agencies to enter into agreements with one another for the exchange of services, resources, or expertise. Every IAA must be supported by a specific law or regulation that grants the participating agencies the power to collaborate and share resources.
FMIS	A computerized system or suite of systems used to manage and track financial transactions, budgeting, accounting, and reporting across various government agencies. FMIS plays a key role in ensuring that federal funds are used efficiently, accounted for accurately, and reported in compliance with federal regulations.
Expended	The portion of the obligated funds that have actually been spent or disbursed by one federal agency (the requesting agency) to pay for the services, goods, or resources provided by another agency (the servicing agency). It represents the actual outflow of money from the requesting agency's budget as part of the agreement.
Expenditure(s)	Financial obligations or costs incurred when two or more government agencies enter into an agreement to collaborate, share resources, or provide services to one another.
Non-bill Performance Report	Reports that track and document the progress or performance of services, tasks, or deliverables outlined in the agreement without being tied directly to billing or financial transactions. These reports provide insights into how well the servicing agency is performing according to the terms of the agreement, but they do not trigger or relate to the payment process.
Obligation	A legally binding commitment by a federal agency to pay for goods or services provided by another federal agency. It represents the point at which funds are formally reserved and recorded in the agency's financial system to ensure compliance with appropriations law and other federal fiscal regulations.
Penalty Mail	A type of mailing used by federal agencies for official correspondence, especially in situations where the usual postage rates do not apply.
RX/GO number	A unique identifier used to track and manage the financial and contractual elements of agreements between federal agencies. These numbers help both the requesting (buyer) and servicing (seller) agencies identify and record transactions in their financial systems. RX Number (Requesting Agency Number). Assigned by the requesting

Term	Definition
	<p>agency (the agency seeking goods or services) to track its side of the agreement.</p> <p>GO Number (General Order or Government Order Number). Assigned by the servicing agency (the agency providing the goods or services) to track the order in its financial system.</p>
Schedule Funding Information	The specific financial details related to the funding of services, goods, or resources being exchanged between federal agencies. This information is crucial for tracking obligations, payments, and ensuring that both the requesting and servicing agencies are aligned on the funding terms.
Schedules	Detailed components that outline the terms, conditions, and specifics related to the performance, funding, and management of the agreement. Schedules ensure that both the requesting and servicing agencies have a clear understanding of their respective roles, responsibilities, and expectations throughout the agreement's lifecycle.
SF 7600A	GT&C, outlines the overarching terms and conditions between two federal agencies entering into an IAA.
SF 7600B	Order Requirements and Funding Information, used to document specific financial transactions, funding obligations, and detailed requirements for the services or goods being provided between agencies.

APPENDIX VII ABBREVIATIONS

Abbreviation	Term
ADA	Antideficiency Act
ARC	Administrative Resource Center
BAR	Bureau of Actuary and Research
BFO	Bureau of Fiscal Operations
BIS	Bureau of Information Services
BLS	Bureau of Labor Statistics
CAP	Cost Allocation Plan
CARS	Central Accounting Reporting System
CMS	Centers for Medicare and Medicaid Services
DHS	Department of Homeland Security
DOD	Department of Defense
DOI	Department of Interior
DOJ	Department of Justice
DOL	Department of Labor
DPG	DP George & Company, LLC
FAR	Federal Acquisition Regulation
FMIS	Financial Management Information System
FS	Bureau of Field Service
GAO	Government Accountability Office
GO	Government Order
GPO	Government Printing Office
GSA	General Services Administration
GT&C	General terms and Conditions
GTAS	Governmentwide Treasury Account Symbol
HHS	Department of Health and Human Services
IAA	Interagency Agreement
IGT	Intra-governmental Transaction
IPAC	Intra-governmental Payment and Collection
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
NARA	National Archives and Records Administration
NMB	National Mediation Board
OA	Office of Administration
OA-14	Administrative Circular OA-14
OGC	Office of General Counsel
OIG	Office of Inspector General
OMB	Office of Management and Budget
OP	Office of Programs
OPM	Office of Personnel Management
RRB	Railroad Retirement Board
RSA	Reimbursable Support Agreement
SF	Standard Form
SFFAS	Statement of Federal Financial Accounting Standards
SSA	Social Security Administration
SV	Standard Voucher
TFM	Treasury Financial Manual
TP	Trading Partner

Abbreviation	Term
Treasury	Department of Treasury
U.S.C.	United States Code
USDA	United States Department of Agriculture
USPS	United States Postal Service
USSGL	United States Standard General Ledger