U.S. RAILROAD RETIREMENT BOARD

# OFFICE OF INSPECTOR GENERAL

# Audit of the Railroad Retirement Board's Financial Management Integrated Systems Business Process Controls

Report No. 26-08

September 23, 2026

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# U.S. RAILROAD RETIREMENT BOARD
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## What Wai Found

Wai and Associates, PLLC (Wai) determined that the Railroad Retirement Board's (RRB) Financial Management Integrated Systems' (FMIS) business process internal controls for accounts payable, medical examinations, consultative opinions, and procurement modules generally complied with applicable laws, regulations, and standards. However, Wai found that some underlying controls related to the completion and close-out of contracts, payments to vendors, the maintenance of vendor data, and FMIS user access needed improvement. The control issues were due to a reliance on email communications, inadequate use of source documents, staffing shortages, outdated standard operating procedures, and inaccurate assumptions of responsibility.

As a result, these weakened internal controls exposed the RRB to increased risk of inaccurate financial data, additional unnecessary interest and penalties, improper payments, and other monetary losses. Wai conducted a sample of fiscal year 2023 accounts payable vouchers, medical exam and consultative opinion orders, and purchase requisitions to validate control effectiveness. Based on sampling results, Wai determined that the RRB incurred and paid $2,066 in unnecessary interest, and should have paid an additional $821 in interest to vendors, due to late payments. Due to control improvements needed, $2,887 in interest represents funds that could have been put to better use. The sample results were not projected to all FMIS transactions due to the objectives of this audit. The total financial impact regarding the unpaid interest and penalties from prior years was not evaluated during this audit.

## What Wai Recommended

In order for RRB to better ensure proper access, approvals, and timely payment of obligations, Wai made 10 recommendations. RRB management concurred with all 10 recommendations.

### What We Did

RRB uses FMIS to record, process, and report transactions that support the RRB's financial operations, including aiding in the preparation of the RRB's annual financial statements. RRB OIG engaged Wai to conduct a performance audit of the RRB's FMIS business process controls for accounts payable, medical examinations, consultative opinions, and procurement.

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

The overall audit objectives were to assess whether RRB's FMIS business process controls were adequate; and whether they complied with applicable laws, regulations, and standards.

The scope of the audit was FMIS business process controls in place during fiscal year 2023.

**Report Summary** **September 23, 2026** **Report No. 26-08**

# U.S. Railroad Retirement Board
# Office of Inspector General

## Performance Audit Report

## Audit of the U.S. Railroad Retirement Board's FMIS Business Process Controls

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CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS

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July 31, 2026

Wai and Associates, PLLC (WAI) conducted a performance audit of the Railroad Retirement Board (RRB)'s Financial Management Integrated Systems (FMIS) Business Process Controls for the fiscal year 2023. The objectives of the audit were to assess: (1) the adequacy of the FMIS business process controls underlying accounts payable, medical examinations, consultative opinions, and procurement modules; any new and significant technologies that may have been recently introduced by RRB into the FMIS environment, and (2) RRB's compliance with laws, regulations, and standards for technology and information systems in the federal government.

The scope of the audit included those FMIS business process controls underlying accounts payable, medical examinations, consultative opinions, procurement, and any significant technologies that may have been recently introduced by RRB into the FMIS environment during fiscal year 2023.

We conducted this performance audit in accordance with generally accepted government auditing standards.[1] Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained throughout this engagement provides a reasonable basis for our findings and conclusions based on our audit objectives.

The conclusions reached, including our findings and recommendations, are described in the accompanying report.

Respectfully,

*Wai and Associates, PLLC*
Wai and Associates, PLLC

[1] Government Auditing Standards, GAO-21-368G, April 2021

Wai & Associates
CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS

# Contents

## INTRODUCTION

This report presents the results of Wai and Associates, PLLC (WAI)'s performance audit of the Railroad Retirement Board (RRB)'s Financial Management Integrated Systems (FMIS) Business Process Controls for fiscal year 2023. WAI was contracted by RRB's Office of Inspector General (OIG) to perform this performance audit.

## OBJECTIVES, SCOPE, METHODOLOGY, AND CRITERIA

### OBJECTIVES

Specifically, the performance audit objectives were to assess:

1. whether RRB's FMIS business process controls underlying accounts payable, medical examinations, consultative opinions, and procurement modules in FMIS, and any new significant technologies that may have been recently introduced by RRB into the FMIS environment, were adequate; and

2. whether they complied with laws, regulations, and standards for technology and information systems in the federal government.

### SCOPE

The scope of the audit included FMIS business process controls underlying accounts payable, medical examinations, consultative opinions, procurement modules in FMIS, and any significant technologies that may have been recently introduced by RRB into the FMIS environment during fiscal year 2023. These functions are performed by various RRB organizational units, as described in the Background section of this report.

### METHODOLOGY

To meet the audit objectives, WAI performed the following procedures to gather, inspect and analyze evidence:

- identified and gained an understanding of laws, regulations, policies, and procedures governing RRB's FMIS program;

- based on the understanding above, as well as requirements in the Government Accountability Office (GAO) standards,[2] we developed suitable criteria for testing;

[2] Government Auditing Standards, 2018 Revision, Technical Update April 2021

- reviewed prior audit reports related to the audit of RRB's FMIS and determined the status of outstanding recommendations;

- conducted inquiries and reviewed documentation to determine the existence of pending investigations or legal matters considered significant to the audit objectives and determined that RRB management was not aware of any known and ongoing investigations or legal proceedings that could have had a significant impact on the audit;

- assessed RRB's overall tone around and attitude towards fraud risks related to the FMIS business process and found no instance of fraud or specific indicators of fraud during the period under audit;

- conducted interviews and inquiries with key personnel and management; reviewed relevant documentation; and performed walkthroughs to obtain and document an understanding of the RRB entity and the governance structure over FMIS, including the nature of FMIS, key underlying processes, inherent risks, key risk-mitigating controls, and any control design gaps;

- evaluated key FMIS business process controls—including input, processing, and output controls—for accounts payable, medical examinations, consultative opinions, and procurement, as well as the transactions supporting those business processes; and

- performed detailed audit procedures to support our conclusion with regard to the objectives of RRB's FMIS Business Process Controls.

As required by the GAO standards,[3] we also performed procedures to assess the reliability of FMIS computer-generated data utilized in this audit. In doing so, we identified the specific data necessary for our audit; assessed the importance of data to the final report, evaluated the risk of using the data, and the strength and nature of other corroborating evidence. We concluded that the data underlying the FMIS Business Process Controls subject to our testing was reliable for the purpose of our audit.

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.

[3] Government Auditing Standards, 2018 Revision, Technical Update April 2021, Section 8.67.c

## CRITERIA

WAI conducted the audit in accordance with GAO standards. Specifically, we utilized chapters 8 and 9 of the *Government Auditing Standards, 2018 Revision, Technical Update April 2021* as it relates to performance audits. These standards require us to determine criteria for a reasonable and consistent assessment of the evidence we evaluate, within the context of our professional judgment.[4] We also utilized the GAO's *Standards for Internal Control in the Federal Governmen*t (*Green Book*), September 2014[5] and the Office of Management and Budget (OMB) standards[6] on internal control. In complying with these standards, we obtained a reasonable assurance that the evidence gathered throughout this audit is sufficient and appropriate to support our findings and conclusions in relation to the objectives described above.

## BACKGROUND

The RRB administers retirement, survivor, unemployment and sickness insurance benefit programs for railroad workers and their families under the Railroad Retirement Act and the Railroad Unemployment Insurance Act. The program protects a beneficiary's income under various circumstances including during old age, disability, certain unemployment or sickness, and death. During fiscal year 2023, the RRB paid $14 billion in benefit payments, net of recoveries and offsetting collections.

FMIS is the RRB's financial accounting system of record. It is a comprehensive proprietary web-based infrastructure operated as a service cloud by RRB's contractor, Conseillers en Gestion et Informatique (CGI). The FMIS environment includes the main frame computer system and an end-user component which includes the agency's local and wide-area networks. RRB uses FMIS to record, process and report transactions supporting the agency's financial operations, including aiding in the preparation of the agency's annual financial statements. FMIS processes transactions through multiple accounting and financial management modules, including budget formulation and execution, general ledger and trust fund accounting, medical examinations, consultative opinions, procurement, contract management, fixed assets, accounts payable, and both administrative and program accounts receivable. WAI determined that the reliability of these transactions and related financial reports depended on the effectiveness of business process controls in FMIS.

This audit was intended to support RRB OIG's mandated Federal Information Security Modernization Act (FISMA) of 2014 and provides an understanding of FMIS internal control for the purpose of the mandated annual financial statements audit. According to the Federal

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[4] Government Auditing Standards, 2018 Revision, Technical Update April 2021, Section 3.109

[5] *Standards for Internal Control in the Federal Government* (*Green Book*)

[6] OMB Circular A-123, Management's Responsibilities for Enterprise Risk Management and Internal Control, July 15, 2016

Information Systems Control Manual (FISCAM),[7] business process controls are defined as those automated and/or manual controls applied to business transaction flows and relate to the completeness, accuracy, validity and confidentiality of transactions and data during application processing. These specific controls as they relate to the FMIS environment are described below:

- Transaction Data Input Controls—relates to controls over data that enter the application (e.g., data validation and edit checks)

- Transaction Data Processing Controls—relates to controls over data integrity within the application (e.g., review of transaction processing logs)

- Transaction Data Output Controls—relates to controls over data output and distribution (e.g., output reconciliation and review)

- Master Data Setup and Maintenance Controls—relates to controls over master data, the key information that is relatively constant and shared between multiple functions or applications (e.g., vendor file)

For purposes of this audit, key FMIS-related functions are performed across multiple bureaus, offices, and divisions within the RRB. Specifically, accounts payable functions are performed by the Bureau of Fiscal Operations (BFO); medical examinations and consultative opinions are administered by the Disability Benefits Division (DBD) under the Office of Programs; and procurement activities are carried out by the Division of Acquisition Management (AM) under the Office of Administration. These bureaus and offices provide oversight of the respective divisions responsible for executing day-to-day operations.

## RESULTS OF THE AUDIT

Our audit determined that the FMIS business process controls for accounts payable, medical examinations, consultative opinions, and procurement modules needed improvement to ensure proper access, approvals, and timely payment of obligations. In addition, standard operating procedures for processing accounts payable required updating. We made 10 recommendations to address the identified weaknesses. We described the details of our findings and recommendations on the following pages. The full text of management's response to these recommendations is provided in Appendix A.

### RRB's Process for Tracking Completed Contracts Was Inadequate

The Division of Acquisition Management (AM) did not have adequate controls to ensure that all completed contracts were accounted for and closed in FMIS. AM relied on user organizations

[7] U.S. Government Accountability Office, Federal Information System Controls Audit Manual (FISCAM), GAO-21-368G, February 2021

within the RRB to identify and report contracts with excess funds during the fiscal year. These organizations submitted the information via email to a designated AM staff member. AM then used these email correspondences as the primary supporting documentation to de-obligate contract funds in FMIS, a key step in the contract closeout process. However, there was no control built within the process to ensure that all the emails received by the designated AM personnel were forwarded to contract specialists (CS) and subsequently recorded in FMIS.

Without an effective tracking system, AM was unable to ensure that all completed contracts were properly captured and closed in FMIS. This elevated the risk of completed contracts being incorrectly left open, which could have led to invoices being accepted and paid by the RRB against these contracts, potentially leading to financial losses.

The RRB's procurement directive requires AM to track contract close-outs through FMIS.[8] GAO's FISCAM states that effective internal controls over the transaction data input involve establishing procedures to reasonably ensure that all input into the application has been processed and accounted for; that any missing or unaccounted for source documents or input transactions have been identified and investigated, and that all source documents (paper or electronic form) have been entered into and accepted by FMIS to create a valid transaction.[9]

AM stated that FMIS lacked the capability to automatically track completed contracts, and that the division did not have a centralized system for monitoring them. As a result, AM made efforts to track completed contracts manually to the best of its ability, including tracking contract statuses through emails and a spreadsheet. However, it recognized the inherent risks related to accuracy and completeness associated with the manual tracking process. AM mentioned that the division was creating a spreadsheet that would contain a comprehensive list of contracts and their statuses for easy tracking, and that they were also finalizing desktop procedures that would incorporate controls to better track and record completed contracts in FMIS. However, the spreadsheet and desktop procedures were still works-in-progress.

**Recommendation:**

We recommend that the Office of Administration:

1. Require Acquisition Management to complete ongoing enhancements to its existing tracking tools and FMIS functionality to ensure that completed contracts and supporting documentation are consistently and accurately monitored throughout the contract closeout process.

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[8] Administrative Circular OA-14—September 2, 2021, Section G: Contract/Order Close-out Procedures
[9] Federal Information Systems Controls Manual (FISCAM) Section 4.2, Business Process Controls, Critical Element BP-1

**Summary of Management's Comments and WAI's Response**

Office of Administration (OA) concurred with Recommendation 1. According to OA, the Division of Acquisition Management (AM) has been working with Conseillers en Gestion et Informatique (CGI) to obtain additional training on new contract closeout tools in FMIS and to develop internal procedures to ensure that the backlog of completed contracts eligible for closeout is cleared in a timely manner. OA also stated that AM had identified three contract specialist vacancies that, if filled, would support the timely completion of all actions necessary to address the recommendation. OA stated that AM targets completing the backlog within ten months of filling two contract specialist vacancies or within one year of awarding a contract for contractor support to address the backlog.

In addition to addressing the identified staffing needs, it will be important for AM to implement its other planned corrective actions, including obtaining additional training on new contract closeout tools in FMIS and developing contract closeout procedures, to minimize the likelihood of additional backlog accumulation.

## Contract Close-out Transactions Were Not Adequately Supported

AM did not ensure that contract close-out transactions were consistently supported by proper source documents. AM did not validate that the final invoices were paid prior to closing completed contracts, and it did not ensure that de-obligation amounts recorded in FMIS matched the underlying source documents. For instance, AM provided a listing of 57 completed contracts that were identified for closing in fiscal year 2023. We reviewed each of the contracts on the list and found that AM did not have evidence that its Contract Specialists (CS) confirmed that final invoices were paid prior to closing the contracts in FMIS. Additionally, for five of the 57 contracts (approximately 9 percent), the amounts recorded in FMIS did not match the amounts shown on the source documents.[10] The risk of errors and inaccuracies in FMIS data is heightened when recorded transactions are not adequately supported.

The RRB procurement directive requires AM to obtain support for contract close-out transactions, including confirming with BFO and the vendor, that final invoices are received and paid as part of its contract close-out process.[11] GAO's FISCAM states that effective internal controls over the transaction data input involve establishing procedures to reasonably ensure that all inputs into the application have been processed and accounted for; that any missing or unaccounted for source documents or input transactions have been identified and investigated,

[10] Appendix F presents the detailed results of testing performed on the entire fiscal year 2023 population of completed contracts and de-obligations, including a summary of results and transaction-level detail supporting this condition.

[11] Administrative Circular OA-14—September 2, 2021, Section G: Contract/Order Close-out Procedures

and that all source documents (paper or electronic form) have been entered into and accepted by FMIS to create a valid transaction.[12]

AM stated that the CS confirmed that final invoices were received and paid before closing contracts in FMIS. However, its operating procedures did not require the retention of documentation for the evidence reviewed. AM also stated that it was in the process of finalizing the documentation of written detailed processes and procedures for procurement, to supplement the RRB's Administrative Circular OA-14. Regarding the discrepancies between the amounts recorded in FMIS and the supporting source files, AM explained that the differences arose from additional transactions that might have occurred between the time the user organization reported the contracts for closure and when AM finalized and closed the contracts in FMIS. However, AM did not always follow up with the reporting office to obtain additional documentary evidence supporting the subsequent change in the invoice amounts.

**Recommendation:**

We recommend that the Office of Administration:

2. Require Acquisition Management to complete the development of its standard operating procedures and ensures that the procedures include specific control measures within its processes to obtain and retain documentary evidence that supports contract close-out transactions recorded in FMIS, including evidence of confirmation that final invoices were received and paid, and additional evidence supporting changes in de-obligation balances, where applicable.

**Summary of Management's Comments and WAI's Response**

Office of Administration (OA) concurred with Recommendation 2. According to OA, the Division of Acquisition Management (AM) targets completing the planned corrective actions by September 2027. It will be important for AM to achieve implementation by this date, or sooner, to meet the intent of promptly implementing the audit recommendation.

### The RRB Did Not Always Pay Vendors in a Timely Manner

The RRB did not consistently pay vendor invoices for accounts payable and medical orders on time. We reviewed 156 accounts payable and medical exam order payment transactions (78 transactions each) and found that 14 (9 percent) were paid late, leading to a total of $2,065.65 in interest incurred[13].

[12] Federal Information Systems Controls Manual (FISCAM) Section 4.2, Business Process Controls
[13] Appendix B: Interest Payments—Accounts Payable and Medical Exams

The untimely payment of vendor invoices exposes the RRB to financial losses that could result from avoidable interest. For instance, the $2,065.65 incurred interest could have been avoided and represents amounts that could have been saved and put to better use if these vendors were paid in a timely manner.[14]

The Prompt Payment Act requires federal agencies to pay their bills on time and pay interest and penalties for late payments.[15]

GAO's FISCAM states that effective input controls around transaction data input involve establishing policies and procedures to reasonably ensure that all authorized source documents and input files are complete and accurate, properly accounted for, and transmitted in a timely manner for input into the computer system.[16]

GAO's *Standards for Internal Control in the Federal Government* state that a procedure is a control activity implemented by management to ensure that an agency's policy is carried out through day-to-day operations and should contain sufficient detail to define key processes and detailed steps on how control activities are performed (including the timing and frequency), as well as the accountable parties and the process for implementing corrective actions where applicable.[17]

BFO stated that the accounts payable transactions were paid late because the requesting bureaus and offices did not approve and submit the related invoices to its Financial Management and Systems (FMS) section on time. The FMS section is responsible for reviewing accounts payable documents and processing payment. According to BFO, FMS' ability to process vendor invoices timely was contingent upon receiving approved invoices from the requesting bureaus and offices in a timely manner. However, BFO did not have the authority or ability to require the RRB's bureaus and offices to implement controls to ensure that invoices were submitted to the FMS section on time.

Regarding the late payments on medical orders, DBD stated that they were delayed due to an oversight by examiners, which was exacerbated by a lack of adequate staffing.

However, we noted that there were other underlying factors that contributed to the condition observed. For instance, we noted that the medical ordering process lacked adequate supervisory oversight. A single examiner was allowed to determine the need for a medical exam or consultative opinion, create the order, approve the order, and authorize payment for the order, all

[14] See Appendix E for Monetary Findings Impact Consideration related to this finding
[15] Public Law 97-177 ("Prompt Payment Act") Section 2
[16] The Government Accountability Office (GAO)'s Federal Information Systems Controls Manual (FISCAM), Section 4.2—Business Process Controls, Page 405, Establish Input Preparation (approval and review) Policies and Procedures, Paragraph 1.
[17] *Standards for Internal Control in the Federal Government* (*Green Book*), September 2014, Principle 12 Implement Control Activities – Documentation of Responsibilities through Policies, 12.04

without review from a supervisor and undermining segregation of duties principles. Furthermore, DBD lacked documented standard operating procedures with control activities that ensured oversight of the work performed by claims examiners and that vendor payments were processed timely.

The staffing concerns and procedural deficiencies identified during this audit were consistent with information obtained during our ongoing audit of the RRB's Continuing Disability Review (CDR) process,[18] which is also administered by DBD. Like the medical examinations and consultative opinions process, the CDR process relies on the RRB's Disability Claim Manuals (DCMs)[19] as its primary procedural guidance and uses the results of medical examinations and consultative opinions as supporting medical evidence. During that audit, DBD indicated that it was developing a staffing assessment to identify and address staffing needs across key CDR processes.

**Recommendations:**

We recommend that the RRB's Executive Committee:

3. Require the bureaus and offices within the RRB to develop procedures that ensure that vendor invoices are reviewed, approved, and submitted to the Bureau of Fiscal Operations within a predefined reasonable timeframe for timely payment.

We recommend that the Office of Programs:

4. Require the Disability Benefits Division to develop additional standard operating procedures or enhance existing procedures for its medical exams and consultative opinion ordering process that ensure oversight of the work performed by claims examiners and contain control activities to ensure that vendor payments are processed timely.

**Summary of Management's Comments and WAI's Response**

The Railroad Retirement Board (RRB)'s Executive Committee (EC) and Bureau of Fiscal Operations (BFO) concurred with Recommendation 3 and target completing the planned corrective actions by October 2026. It will be important for the EC and BFO to achieve implementation by this date, or sooner, to meet the intent of promptly implementing the audit recommendation.

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[18] WAI is also engaged to separately conduct a performance audit of RRB's continuing disability review (CDR) process for fiscal year 2023. This FMIS business process control audit and the CDR process audit are being conducted simultaneously

[19] Disability Claim Manuals (DCMs) are a part of the various administrative staff manual used by the RRB in the processing of claims under the Railroad Retirement or Railroad Unemployment Insurance Acts.

The Office of Programs (OP)'s Disability Benefits Division (DBD) concurred with Recommendation 4. According to OP, DBD targets completing the planned corrective actions by December 2026. It will be important for DBD to achieve implementation by this date, or sooner, to meet the intent of promptly implementing the audit recommendation.

### Accounts Payable Procedures Were Outdated

The standard operating procedure for the accounts payable function was not current. The procedure was dated June 19, 2012, approximately 11 years prior to the fiscal year under audit (fiscal year 2023).

Outdated procedures may not reflect the current operating environment or control activities required to address the risks associated with accounts payable, including inaccuracies and untimeliness in processing accounts payable.

GAO's *Standards for Internal Control in the Federal Government* require management to review its policies and procedures periodically to ensure that the policies and procedures remain relevant and effective for mitigating risk to the entity's objectives[20].

BFO stated that it was aware of the need to update its standard operating procedures and had begun the process of updating the document and developing additional job aids for its processes. However, it became understaffed, and this delayed the process. Management subsequently reported that it completed the update of its standard operating procedures prior to the issuance of this report.

**Recommendations:**

The condition described in this finding was identified in a prior OIG audit (Report No. 21-08), under the finding "*A Comprehensive Set of Policies and Procedures Guiding the Sections' Operation is Inadequate or Does Not Exist*", and a recommendation (Recommendation 1) was made to address the underlying condition. During the current audit, management reported that it completed the recommended corrective actions prior to report issuance. Therefore, we make no new recommendations. However, we encourage BFO to coordinate with the OIG to obtain closure of the prior recommendation in a timely manner.

### FMIS User Access Controls Were Inadequate

BFO did not consistently ensure that FMIS recertification requests were routed to the appropriate level of management. Our audit identified an instance in which a recertification request was routed directly to the user whose access was being reviewed rather than to the user's supervisor

[20] *Standards for Internal Control in the Federal Government* (*Green Book*), September 2014, Principle 12 Implement Control Activities – Periodic Review of Control Activities, Paragraph 12.05

for approval. As a result, the user certified their own access and retained permissions to process medical exam orders, even though those permissions were not required to perform their assigned duties.

Failure to ensure that a user's need for FMIS is reviewed and evaluated by personnel with adequate knowledge of the user's job responsibilities and role, makes it difficult for BFO to take appropriate action to control access to the system. This increases the risk that users would have inappropriate access to the system. BFO took action to remove this user's inappropriate access based on our findings. However, permitting an unauthorized user to access FMIS and the medical order processing module, gave this user access to confidential or restricted information and could have resulted in the compromise and exposure of beneficiaries' medical and personally identifiable information (PII) to the public.

The RRB's Access Control Policy and Procedures require supervisors and contracting officer's representatives (CORs) to validate all direct-report employee access levels. According to the GAO's *Green Book*, management should design control activities to limit user access to information technology through authorization control activities, and to ensure that these control activities restrict authorized users to only the applications or functions commensurate with their assigned responsibilities, supporting an appropriate segregation of duties.[21]

BFO stated that the inappropriate access to FMIS was due to an oversight on the part of RRB management that allowed the user in question to self-certify their need for access. The RRB's FMIS annual recertification process mandates that RRB managers or senior staff review the FMIS access of each of their direct reports and certify that they still need access to the system (recertification) or notify BFO that the access is no longer needed (prompting BFO to revoke the access). This is a crucial control measure to ensure that access is limited to only users who genuinely require it to perform their job duties. However, during the self-certification process, the access validation request was sent to the user, who worked in the Office of the Chairman, instead of being sent to the user's supervisor. As a result, the user incorrectly attested to their need for certain roles and BFO's review of the response did not detect that the user certified their own access.

However, RRB management has recognized the need to improve controls surrounding user access to FMIS and has already initiated discussions with the relevant stakeholders to implement changes. These changes include directing certification requests to the appropriate management level during system recertification efforts and potentially adjusting the process (as well as system access forms) to consider changes in employee roles within the same bureau or office (such as promotions) or transfers within the RRB.

[21] *Standards for Internal Control in the Federal Government* (*Greenbook*) Principle 11 - Design Activities for the Information System, Design of Security Management, Paragraph 11.14

**Recommendation:**

We recommend that the Bureau of Fiscal Operations:

5. Enhance its FMIS access recertification procedures to ensure that annual recertification requests are sent to the appropriate certifying officers.

**Summary of Management's Comments and WAI's Response**

The Bureau of Fiscal Operations (BFO) concurred with Recommendation 5 and target completing the planned corrective actions by February 2027. It will be important for BFO to achieve implementation by this date, or sooner, to meet the intent of promptly implementing the audit recommendation.

## Vendor Master Data Was Not Maintained Properly In FMIS

AM did not ensure that the vendor master data in the FMIS was accurate and current. AM did not perform monitoring controls to detect and rectify discrepancies in the vendor master data files. During our walkthrough of the FMIS vendor management process, we found that FMIS identified 1,695 discrepancies in the vendor master data through its built-in Vendor Name Discrepancy Report in fiscal year 2023.[22] Those discrepancies remained unaddressed and unresolved at the time of our audit, as AM did not review them or engage in other monitoring activities to ensure that the vendor master data was accurate and current. We also found that RRB mistakenly configured nine vendors in FMIS to be exempt from receiving interest and penalties on late payments, although they were legally entitled to them. Consequently, these vendors went without interest payments for years. Following our findings, RRB adjusted the prompt payment status for all affected vendors, allowing them to start receiving interest and penalties on late payments immediately.

Without ensuring that vendor master data is up to date, AM is unable to detect and address inaccuracies within the data. This increases the risk that the system's algorithms and logic would calculate and compute financial transactions incorrectly, consequently leading to monetary losses. The actual amount of unpaid interests applicable to late payments made to vendors in fiscal year 2023 was $821.[23] However, the RRB has not yet performed a comprehensive evaluation of the total financial and legal impact of the issue or decided on the proper actions regarding the unpaid interests and penalties accumulated from prior years.

[22] FMIS contains built-in features that generate integrity reports to assist management in the monitoring of vendor master data, such as the Taxpayer Identification Number (TIN) Discrepancy Report, which identifies vendors for which the Vendor Line Level TIN differs from the Header TIN in FMIS, and the Vendor Name Discrepancy Report, which flags transactions with out-of-date vendor information.
[23] See Appendix D: Fiscal Year 2023 Unpaid Interest, Interest Incurred (Rounded total).

The RRB's procurement directive, Administrative Circular OA-14, requires AM to keep the FMIS vendor master database current[24]. The GAO's internal control standards also require that management design appropriate types of control activities in its information system, including application control around master file[25]. In addition, GAO's information systems manual requires establishing master data maintenance procedures, including approval, review, and adequate support for changes to the master data[26].

AM stated that it believed CGI assumed responsibility for reviewing the vendor master files following the RRB's transition to FMIS. Since FMIS automated the validation of vendor data by integrating with external databases like the System for Award Management (SAM) and the Federal Procurement Data System (FPDS), AM ceased monitoring activities and did not establish procedures for overseeing the vendor master data files post-transition.

**Recommendations:**

We recommend that Office of Administration:

6. Require Acquisition Management to acknowledge and assume its responsibility for maintaining FMIS' vendor master file data as is outlined in Administrative Circular OA14;

7. Develop and implement monitoring procedures to ensure that vendor master data is current and accurate;

8. Review and resolve outstanding discrepancies identified in FMIS' built-in data logs, including the Vendor Name Discrepancy Report;

9. Pay Prompt Payment Act interest incurred during fiscal year 2023 to vendors that were incorrectly excluded from receiving such interest due to improper vendor setup in FMIS; and

10. Conduct a comprehensive assessment to identify and take action to address unpaid interest and penalties that may have accumulated in years prior to fiscal year 2023.

**Summary of Management's Comments and WAI's Response**

Office of Administration (OA) concurred with Recommendations 6, 7, and 8. According to OA, the Division of Acquisition Management (AM) will work with Conseillers en Gestion et Informatique (CGI) to develop procedures for monitoring vendor data in FMIS and to ensure that

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[24] Administrative Circular OA-14, September 2, 2021, Procurement of Goods and Services, Section V (D)(1)(a)
[25] *Standards for Internal Controls in the Federal Government* (*Greenbook*), Principle 11—Design Activities for the Information System, Design of Appropriate Types of Control Activities, Paragraphs 11.06 and 11.08
[26] Government Accountability Office (GAO)'s Federal Information System Controls Audit Manual (FISCAM), Critical Element BP-4, Establishing master data maintenance procedures, including approval, review, and adequate support for changes to master data

vendor master data is current and accurate. OA also stated that AM has identified three vacancies that, if filled, would support the timely completion of the actions necessary to implement the recommendations. OA stated that AM targets completing the planned corrective actions within ten months of filling two of those vacancies.

In addition to addressing the identified staffing needs, it will be important for AM to implement its other planned corrective actions, including working with CGI to develop procedures for monitoring vendor data in FMIS ensuring that vendor master data is current and accurate, to minimize the likelihood of further backlog accumulation.

OA also concurred with Recommendations 9 and 10. According to OA, the Division of Acquisition Management (AM) targets completing the planned corrective actions for Recommendation 9 by September 2027, and for Recommendation 10 by December 2027. It will be important for AM to achieve implementation by these dates, or sooner, to meet the intent of promptly implementing the audit recommendations.

**APPENDIX A: Management's Response**

UNITED STATES GOVERNMENT
*MEMORANDUM*

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

July 28, 2026

**TO** : Shanon Holman
Assistant Inspector General for Audit

**FROM** : Jack Schreibman
Director of Administration

JACK SCHREIBMAN
Digitally signed by JACK SCHREIBMAN
Date: 2026.07.28 15:59:39 -04'00'

**SUBJECT:** Office of Administration Management Response – Audit of the U.S. Railroad Retirement Board's FMIS Business Process Controls

Thank you for the opportunity to review and provide comments on the draft report for the Audit of the US Railroad Retirement Board's FMIS Business Process Controls that was issued on July 24, 2026. The following is management's response and planned corrective actions to address the findings and recommendations directed to the Office of Administration.

Recommendation 1. Require Acquisition Management to complete ongoing enhancements to its existing tracking tools and FMIS functionality to ensure that completed contracts and supporting documentation are consistently and accurately monitored throughout the contract closeout process.

Management Decision: Concur.

Planned Corrective Actions: AM has been working with CGI to receive additional training on new contract closeout tools in FMIS. Further, the Chief of AM is working with AM staff to develop internal procedures to ensure that the backlog of all physically complete contracts that are eligible for complete closure are closed in a timely manner.

Milestone 1: Close small dollar purchase order type contracts from FY2023 and earlier.

Responsible Party: Chief of Acquisition Management

Milestone 2: The remaining physically complete and open contracts will be reviewed by AM staff to determine if any additional information (Final invoices, COR statements, Funding reviews) is needed to complete the closeout process.

Responsible Party: Chief of Acquisition Management

Milestone 3: Document closeout procedures in the Procurement Procedure Desktop Manual that is currently under development to include enhanced procedures to address closeout procedures that align with Administrative Circular OA-14.

Responsible Party: Chief of Acquisition Management.

Resource Requirements: AM will need the support of staff from all bureaus to provide timely responses to requests supporting the closeout procedures. AM has identified 3 vacancies on the critical hire list that would support a timely completion of all actions necessary to comply with the recommendation. For a more expeditious closeout of all physically complete contracts eligible for closeout, a 1-year support contract with an estimated cost of $200K could result in all eligible contracts being closed with any outstanding funds returned to the agency.

Target Completion Date: 10 months after 2 Contract Specialist vacancies are filled or one year after award of contract for contractor support to address the backlog.

Recommendation 2. Require Acquisition Management to complete the development of its standard operating procedures and ensure that the procedures include specific control measures within its processes to obtain and retain documentary evidence that supports contract close-out transactions recorded in FMIS, including evidence of confirmation that final invoices were received and paid, and additional evidence supporting changes in de-obligation balances, where applicable.

Management Decision: Concur

Planned Corrective Action: AM has been diligently working on the Procurement Procedure Desktop Manual for over a year and was close to release when the priorities of the current administration with the release of many Executive Orders that impact the procurement process, the Revolutionary Far Overhaul and the reduction in AM staff due to recent retirements and hiring freezes, the progress on the completion of the manual has been slowed. AM will continue working to complete the manual.

Milestone 1: AM will continue with the manual development as time permits going forward.

Responsible Party: Chief of Acquisition Management

Resource Requirements: AM has identified 3 vacancies on the critical hire list that would support a timely completion of all actions necessary to comply with the recommendation.

Target Completion Date: 09/2027

Recommendation 6. Require Acquisition Management to acknowledge and assume its responsibility for maintaining FMIS' vendor master file data as is outlined in Administrative Circular OA14.

Recommendation 7. Develop and implement monitoring procedures to ensure that vendor master data is current and accurate.

Recommendation 8. Review and resolve outstanding discrepancies identified in FMIS' built-in data logs, including the Vendor Name Discrepancy Report.

Management Decision for Recommendations 6, 7 & 8: Concur

Planned Corrective Action: AM will work with CGI to understand the magnitude and intricacies necessary to develop an enhanced procedure for monitoring Vendor Data in FMIS.

Milestone 1: AM will coordinate with CGI to develop a procedure/process to manage Vendor Data in FMIS.

Responsible Party: Chief of Acquisition Management

Milestone 2: AM will work with CGI to ensure that master data is current and accurate in FMIS.

Responsible Party: Chief of Acquisition Management.

Resource Requirements: AM has identified 3 vacancies on the critical hire list that would support a timely completion of all actions necessary to comply with the recommendation.

Target Completion Date: 10 months after 2 Contract Specialist vacancies are filled

Recommendation 9. Pay Prompt Payment Act interest incurred during fiscal year 2023 to vendors that were incorrectly excluded from receiving such interest due to improper vendor setup in FMIS;

Management Decision: Concur.

Planned Corrective Action: AM agrees that any vendor who is improperly set up in FMIS is due interest and will work with BFO to address those vendors noted during the audit.

Milestone 1: AM will work with BFO to ensure any contractors who are due interest are properly compensated for this interest resulting from the vendor being improperly set up in FMIS.

Responsible Party: Chief of Acquisition Management

Milestone 2: AM will work with BFO to develop a proper procedure that addresses the timeline for calculating interest after the receipt of a proper invoice that includes concurrence/acceptance by the COR or other responsible POC.

Responsible Party: Chief of Acquisition Management

Resource Requirements: AM has identified 3 vacancies on the critical hire list that would support a timely completion of all actions necessary to comply with the recommendation.

Target Completion Date: 09/2027

Recommendation 10. Conduct a comprehensive assessment to identify and take action to address unpaid interest and penalties that may have accumulated in years prior to fiscal year 2023.

Management Decision: Concur

Planned Corrective Action: AM will work with BFO and CGI to identify any instances where interest has not been paid when it is alleged to be due based on the application of the improper vendor data identified above.

Milestone 1: Coordinate with Office of Inspector General audit staff to understand the intent of the recommendation and clarify what "years prior to fiscal year 2023" means.

Responsible Party: Chief of Acquisition Management

Milestone 2: Audit results revealed that $821 of unpaid interest was due to vendors. AM will conduct a cost benefit analysis to determine the cost to complete the comprehensive assessment.

Responsible Party: Chief of Acquisition Management

Milestone 3: AM will provide a recommendation on how to proceed based on the results of the cost benefit analysis.

Responsible Party: Chief of Acquisition Management

Resource Requirements: AM has identified 3 vacancies on the critical hire list that would be able to assist if further action is required.

Target Completion Date: 12/2027

cc: Shawna R. Weekley, Audit Follow-Up Official
Stephen Schenk, Chief of Acquisition Management
Danielle M. Clark, Director, Audit Affairs and Compliance Division

Wai & Associates
CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS

UNITED STATES GOVERNMENT
**MEMORANDUM**

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

July 28, 2026

**TO:** Shanon E. Holman
Assistant Inspector General for Audit

**FROM:** Jebby Rasputnis
Director of Programs

JEBBY RASPUTNIS
Digitally signed by JEBBY RASPUTNIS
Date: 2026.07.28 11:32:52 -05'00'

**SUBJECT:** Office of Programs' Management Response – The Railroad Retirement Board (RRB)'s Financial Management Integrated Systems (FMIS) Business Process Controls

Thank you for the opportunity to review and provide comments on the draft report for the "Railroad Retirement Board (RRB)'s Financial Management Integrated Systems (FMIS) Business Process Controls" that was issued in July 2026 and determined that work by the Disability Benefits Division (DBD) resulted in just 0.4% ($8.82) of the interest payments identified in this audit. The following is management's response and planned corrective actions to address the finding and recommendation directed to the Office of Programs/DBD.

Recommendation #4: Require the Disability Benefits Division to develop additional standard operating procedures or enhance existing procedures for its medical exams and consultative opinion ordering process that ensure oversight of the work performed by claims examiners and contain control activities to ensure that vendor payments are processed timely.

Management Decision: Concur.

Planned Corrective Actions: Although management observes that compensating controls exist for the segregation of duties issues identified in the audit report narrative, DBD will implement additional checks/reviews of the examination and opinion ordering process in order to address the timely payment concern which management understands as the target of this recommendation.

Milestone 1: Determine what additional checks will enhance oversight and timeliness without compromising efficiency and productivity.

Responsible Party: April Bass, Director of the Disability Benefits Division.

Milestone 2: Implement actions to ensure additional oversight of examiner actions as well as timely transmission of invoices to BFO to support timely vendor payments (reviews of a sample of orders by the Chief Medical Officer to ensure examinations and opinions are ordered appropriately, depending on case details;

periodic PEMS review and DBD management's review of PEMS results; we will explore additional reminders flowing from Claims Assistants to examiners, and CORs will implement recurring checks with follow up actions as needed).

Responsible Party: April Bass, Director of the Disability Benefits Division.

Resource Requirements: These corrective actions will require additional time by, and training of, existing personnel.

Target Completion Date: We will strive to complete implementation by December 2026.

cc: April Bass, Director, Disability Benefits Division, Office of Programs
Linda Atlas, MD, Chief Medical Officer, Office of Programs
Michal Olejnik, Senior Advisor, Office of Programs
Danielle M. Clark, Director, Audit Affairs and Compliance Division

UNITED STATES GOVERNMENT
**MEMORANDUM**

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

July 29, 2026

**TO:** Shanon E. Holman
Assistant Inspector General for Audit

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

SHAWNA WEEKLEY Digitally signed by SHAWNA WEEKLEY Date: 2026.07.29 10:08:06 -05'00'

**SUBJECT:** Executive Committee & Bureau of Fiscal Operations Management Response – Audit of the U.S. Railroad Retirement Board's FMIS Business Process Controls

Thank you for the opportunity to review and provide comments on the draft report for the "Audit of the U.S. Railroad Retirement Board's FMIS Business Process Controls" that was issued on July 24, 2026. The following is management's response and planned corrective actions to address the findings and recommendations directed to the Executive Committee (EC) and the Bureau of Fiscal Operations (BFO).

Recommendation 3: We recommend that the RRB's Executive Committee: Require the bureaus and offices within the RRB to develop procedures that ensure that vendor invoices are reviewed, approved, and submitted to the Bureau of Fiscal Operations within a predefined reasonable timeframe for timely payment.

Management Decision: Concur

Planned Corrective Actions: The Chief Financial Officer (CFO) will work with BFO staff to establish timeframes for bureaus and offices to review, approve, and submit vendor invoices for payment. The CFO will document the timeframes in a memorandum, which will be distributed to EC members for implementation agency wide.

Milestone 1: The CFO will develop a memorandum to document the timeframes bureaus and offices are required to follow when reviewing, approving, and submitting vendor invoices for payment.

Responsible Party: CFO

Milestone 2: The CFO, who also serves as the Chair of the Executive Committee (CEC), will distribute the memorandum to the EC and instruct EC members to ensure their offices and bureaus follow the established timeframes.

Responsible Party: CFO

Resource Requirements: The CFO, in her capacity as the CEC, will provide guidance and assistance as needed to support full implementation.

Target Completion Date: October 2026

Recommendation 5: Enhance its FMIS access recertification procedures to ensure that annual recertification requests are sent to the appropriate certifying officers.

Management Decision: Concur

Planned Corrective Actions: The Deputy Chief Financial Officer (DCFO) will work with Financial Systems Unit (FSU) staff to review existing recertification procedures to determine if updates are required to ensure that annual recertification requests are sent to each FMIS user's supervisor. If needed, the DCFO will work with FSU staff to update the recertification procedures to specify that annual recertification requests must be sent to each FMIS user's supervisor.

Milestone 1: Review existing recertification procedures to determine if updates are required to specify that annual recertification requests must be sent to each FMIS user's supervisor.

Responsible Party: DCFO

Milestone 2: Based on the results of the review in Milestone 1, the DCFO and FSU staff will work together to update the recertification procedures to specify that annual recertification requests must be sent to each FMIS user's supervisor.

Responsible Party: DCFO

Resource Requirements: The DCFO and FSU staff will require dedicated time to review existing recertification procedures and make any required updates.

Target Completion Date: February 2027

cc: Mario Moreno, Deputy Chief Financial Officer
Danielle M. Clark, Director, Audit Affairs and Compliance Division

## APPENDIX B: Late Payment Interest—Accounts Payable and Medical Exams

This appendix presents the interests incurred and paid by the RRB for late payments related to accounts payable and medical exam transactions in fiscal year 2023. The information is summarized in the table below and further detailed in Table A (Accounts Payable) and Table B (Medical Exams).

SUMMARY

| FMIS Module | Disbursement Document Type | Interest Paid | Total Transactions |
|---|---|---|---|
| Accounts Payable | Invoice | $2,056.83 | 11 |
| Medical Exams | Medical Payment Voucher (MPV) | $8.82 | 3 |
| | **Total** | **$2,065.65** | **14** |

DETAIL

Table A. Accounts Payable Interest Details

| Item | Type | Reference Document | Amount Due | Amount Disbursed | Interest Incurred |
|---|---|---|---|---|---|
| 1 | Accounts Payable | 14266 | $1,025.00 | $1,037.30 | $12.30 |
| 2 | Accounts Payable | TL23-800-024-RRB | 141,313.36 | $141,504.00 | $190.64 |
| 3 | Accounts Payable | 92594140 | $19,502.13 | $19,516.87 | $14.74 |
| 4 | Accounts Payable | 8-169-26995 | $695.17 | $696.19 | $1.02 |
| 5 | Accounts Payable | SI07150 | $20,844.45 | $20,868.55 | $24.10 |
| 6 | Accounts Payable | 40559 | $62,632.46 | $62,897.10 | $264.64 |
| 7 | Accounts Payable | 1536986959 | 123,875.35 | $125,249.03 | $1,373.68 |
| 8 | Accounts Payable | INV116406 | $8,547.20 | $8,558.60 | $11.40 |
| 9 | Accounts Payable | PS-00212152 | $3,094.23 | $3,103.03 | $8.80 |
| 10 | Accounts Payable | 2304 | $2,400.00 | $2,409.25 | $9.25 |
| 11 | Accounts Payable | 1615 | $72,000.00 | $72,146.26 | $146.26 |
| | | | | **Total interest paid** | **$2,056.83** |

Table B. Medical Exams Interest Details

| Item | Type | Reference Document | Amount Due | Amount Disbursed | Interest Incurred |
|---|---|---|---|---|---|
| 1 | Medical Exam | RRB23MPV0419 | $504.98 | $506.48 | $1.50 |
| 2 | Medical Exam | RRB23MPV0429 | $381.69 | $383.12 | $1.43 |
| 3 | Medical Exam | RRB24MPV0170 | $500.59 | $506.48 | $5.89 |
| | | | | **Total interest paid** | **$8.82** |

APPENDIX C: FMIS Business Process Controls Sampling Methodology

This appendix contains the key assumptions and input of our sampling approach.

Universe—The populations subject to sampling would be the transactions processed in FMIS for each of the following obligating modules:

- *Accounts Payable*: all payment vouchers created in FMIS in fiscal year 2023;
- *Medical Exams Orders*: all orders for medical exams recorded in FMIS in fiscal year 2023;
- *Consultative Opinions Orders*: all orders for consultative opinions recorded in FMIS in fiscal year 2023; and
- *Procurement*: all purchase requisitions (PR) recorded in FMIS in fiscal year 2023.

Sampling Unit—A single vendor invoice payment voucher for AP, a single order for a medical exam, a single order for a consultative opinion, and a single PR.

Sample Selection Technique—A statistical sampling approach, using a random number generator to identify and select samples to test.

Sample Size Determination—To ensure that sufficient evidential matter is examined to support our conclusion, we used the Financial Audit Manual (FAM). WAI used FAM 450.1, Table 1 and selected a confidence level of 90% and tolerable rate of deviation of 5%.

| Source | Universe | Sampling Unit (Single) | Confidence Level | Tolerable Rate of Deviation (Sample Precision) | Acceptable Number of Deviation | Sample Size |
|---|---|---|---|---|---|---|
| **Accounts Payable** | 1,397 | Payment voucher | 90% | 5% | 1 | 78 |
| **Medical Exams** | 1,110 | Medical exam order | 90% | 5% | 1 | 78 |
| **Consultative Opinions** | 1,779 | Consultative opinion order | 90% | 5% | 1 | 78 |
| **Procurement** | 390 | Purchase requisition | 90% | 5% | 1 | 78 |

**APPENDIX D: Interest Incurred and Unpaid**

This appendix presents interests that should have been paid to vendors but were not, due to incorrect vendor setup in FMIS.

| Vendor ID/Code | Interest Incurred |
|---|---|
| VKRASAN | $26.01 |
| VZIONCLOUD | $710.88 |
| CPV VENDOR | $83.62 |
| **Total** | **$820.51** |

**APPENDIX E: Summary and Classification of Monetary Impact of Interests Incurred**

This appendix classifies the monetary impacts of findings identified during the audit into reportable categories.

| Monetary Impact | | Impact Classification | |
|---|---|---|---|
| **Impact Type** | **Total Monetary Impact** | **Questioned Costs** | **Funds Put to Better Use** |
| Paid Interests | $2,066[27] | $0 | $2,066 |
| Unpaid Interest | $821[28] | $0 | $821 |
| | | **Total** | **$2,887** |

[27] Appendix B, Summary, Total (Rounded)

[28] Appendix D, Total (Rounded)

## APPENDIX F: Completed Contracts / De-obligation Population

This appendix presents the fiscal year 2023 completed contracts and de-obligations selected for testing and the results of the procedures performed, including a summary in Table A and detailed results in Table B.

Table A. Test Result Summary

| Total Transactions | Missing Final Invoice | Unsupported |
|---|---|---|
| 57 | 57 | 5 |

Table B. Test Result Detail

| No. | Award | Amount | Final Invoice Received? | Amount Agreed to Support? |
|---|---|---|---|---|
| 1 | 60RRBH20T0064 | $279.00 | **No** | **No** |
| 2 | 60RRBH23F1002 | $2,980.58 | **No** | **No** |
| 3 | 60RRBH23F1005 | $5,314.45 | **No** | **No** |
| 4 | 60RRBH23F1020 | $513.31 | **No** | **No** |
| 5 | 60RRBH23F1080 | $17.61 | **No** | **No** |
| 6 | 60RRBH22F1085 | $174.00 | **No** | Yes |
| 7 | 60RRBH20T0026 | $30,000.00 | **No** | Yes |
| 8 | 60RRBH21T0040 | $22,015.94 | **No** | Yes |
| 9 | 60RRBH21T0048 | $917.73 | **No** | Yes |
| 10 | 60RRBH22T0055 | $335.48 | **No** | Yes |
| 11 | 60RRBH19T0039 | $17.25 | **No** | Yes |
| 12 | 60RRBH21T0052 | $100.00 | **No** | Yes |
| 13 | 60RRBH21T0010 | $9,169.81 | **No** | Yes |
| 14 | 60RRBH21T0018 | $8,674.10 | **No** | Yes |
| 15 | 60RRBH22T0011 | $3,679.27 | **No** | Yes |
| 16 | 60RRBH22T0026 | $3,842.00 | **No** | Yes |
| 17 | 60RRBH18T0037 | $28,772.00 | **No** | Yes |
| 18 | 60RRBH21T0019 | $19,489.76 | **No** | Yes |
| 19 | 60RRBH21T0027 | $38,300.00 | **No** | Yes |
| 20 | 60RRBH18T0005 | $215,940.09 | **No** | Yes |
| 21 | RRB17G0074 | $30,003.18 | **No** | Yes |
| 22 | 60RRBH18T0041 | $26,856.30 | **No** | Yes |
| 23 | 60RRBH20F1004 | $6,914.00 | **No** | Yes |
| 24 | 60RRBH19C0022 | $992.70 | **No** | Yes |
| 25 | 60RRBH21F0018 | $12.61 | **No** | Yes |
| 26 | 60RRBH21F0015 | $724.01 | **No** | Yes |
| 27 | 60RRBH19C0022 | $5,000.00 | **No** | Yes |
| 28 | 60RRBH21F0014 | $1,007.73 | **No** | Yes |
| 29 | 60RRBH21F0008 | $379.76 | **No** | Yes |
| 30 | 60RRBH21F0017 | $225.44 | **No** | Yes |

| No. | Award | Amount | Final Invoice Received? | Amount Agreed to Support? |
|---|---|---|---|---|
| 31 | 60RRBH21F0035 | $1,029.97 | **No** | Yes |
| 32 | 60RRBH21F0034 | $1,725.00 | **No** | Yes |
| 33 | RRB12C011 | $- | **No** | Yes |
| 34 | RRB12C011 | $270,341.00 | **No** | Yes |
| 35 | RRB12C011 | $- | **No** | Yes |
| 36 | RRB12C011 | $- | **No** | Yes |
| 37 | RRB12C011 | $- | **No** | Yes |
| 38 | RRB12C011 | $- | **No** | Yes |
| 39 | RRB12C011 | $- | **No** | Yes |
| 40 | RRB12C011 | $- | **No** | Yes |
| 41 | 60RRBH22F0022 | $7,746.91 | **No** | Yes |
| 42 | 60RRBH22F0025 | $721.61 | **No** | Yes |
| 43 | 7000220005 | $62.11 | **No** | Yes |
| 44 | 60RRBH22F1028 | $554.39 | **No** | Yes |
| 45 | 60RRBH22F0028 | $805.61 | **No** | Yes |
| 46 | 60RRBH22P0043 | $45.25 | **No** | Yes |
| 47 | 60RRBH20F0222 | $6.00 | **No** | Yes |
| 48 | 60RRBH19F0002 | $16.83 | **No** | Yes |
| 49 | 60RRBH19F0030 | $150.79 | **No** | Yes |
| 50 | 60RRBH19F0030 | $314.15 | **No** | Yes |
| 51 | 60RRBH20T0058 | $2.25 | **No** | Yes |
| 52 | 60RRBH21T0042 | $714,086.74 | **No** | Yes |
| 53 | 60RRBH21T0007 | $60,707.37 | **No** | Yes |
| 54 | 60RRBH22T0016 | $95.17 | **No** | Yes |
| 55 | 60RRBH23C0003 | $5,293,200.00 | **No** | Yes |
| 56 | 60RRBH23C0003 | $300,969.00 | **No** | Yes |
| 57 | 60RRBH20F0222 | $6.00 | **No** | Yes |