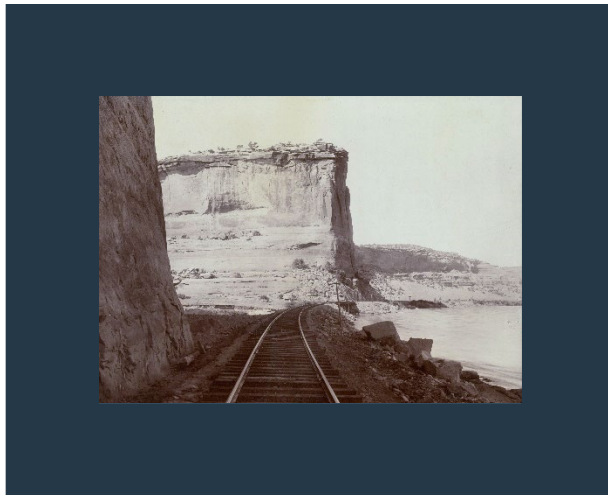


Office of Inspector General
■
Railroad Retirement Board



Semiannual Report to the Congress

■
October 1, 2023 – March 31, 2024



UNITED STATES RAILROAD RETIREMENT BOARD

OFFICE OF INSPECTOR GENERAL

April 30, 2024

The Honorable Erhard R. Chorlé
Chairman
Railroad Retirement Board
844 North Rush Street
Chicago, Illinois 60611-1275

Dear Mr. Chorlé:

As Acting Inspector General, I am pleased to submit this *Semiannual Report to the Congress*. This report provides a descriptive summary of the Railroad Retirement Board (RRB), Office of Inspector General (OIG) achievements during the period of October 1, 2023 through March 31, 2024.

It has been an honor to assume the responsibility of leading the RRB OIG as of April 28, 2024. The accomplishments described in this report were planned and initiated by Martin J. Dickman, who served from October 1994 through March 2024 as RRB Inspector General. This report is submitted in accordance with Section 405 of the Inspector General Act of 1978, as amended. Section 405(c) of the Act requires that you transmit this report to the appropriate Congressional committees or subcommittees within 30 days.

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

Sincerely,

Original Signed

Ben R. Wagner
Acting Inspector General

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INTRODUCTION

Railroad Retirement Board

The Railroad Retirement Board (RRB) is an independent agency in the executive branch of the Federal Government. The RRB administers comprehensive disability, retirement-survivor, and unemployment-sickness insurance benefit programs for the nation's railroad workers and their families. These programs are codified under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA), respectively. In fiscal year 2023, the RRB paid retirement-survivor benefits of approximately \$13.9 billion (including \$847,995,000 in disability annuities) to about 493,000 beneficiaries and paid unemployment-sickness benefits of approximately \$54.7 million to about 15,000 claimants.

Additionally, the RRB has administrative responsibilities for certain benefit payments under the Social Security Act, including the administration of Medicare benefits for qualified railroad workers and their dependents. Pursuant to statutory authority, the RRB, in consultation with the Centers for Medicare and Medicaid Services (CMS), awards and monitors a single nationwide Railroad Medicare Part B services contract. The RRB's Specialty Medicare Administrative Contractor (SMAC), Palmetto Government Benefit Administrators, LLC (Palmetto GBA), processed almost 7.9 million Railroad Medicare claims and paid approximately \$938 million in Railroad Medicare Part B benefits for fiscal year 2023. Additional information concerning the RRB Medicare Program begins on page 20 of this report.

Board Members

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

Office of Inspector General

The Railroad Retirement Solvency Act of 1983 amended the RRA to provide for an Office of Inspector General (OIG) for the RRB. The 1988 amendments to the Inspector General Act of 1978 added the RRB to the list of covered agencies. The RRB's Inspector General is a Presidential Appointee, with Senate confirmation, who serves as an independent and objective voice to the Board Members and the Congress. It is the Inspector General's responsibility to promote economy, efficiency, and effectiveness in

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the RRB's programs and operations. To that end, the OIG conducts audits/reviews of the RRB's programs and operations. As a product of its efforts, the OIG offers recommendations for agency improvement to RRB management. The OIG also identifies and investigates cases of fraud, waste, and abuse in the RRB's programs and operations. The OIG works closely with federal prosecutors and makes the appropriate referrals for criminal prosecution, civil prosecution, monetary recovery, or administrative action.

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

EXECUTIVE SUMMARY

Office of Audit

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

- completed its annual audit of the RRB's comparative financial statements for fiscal years ended September 30, 2023 and 2022 along with the related reports on internal control and compliance (mandated);
- prepared and issued the Inspector General's statement of *Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2023* (mandated);
- issued an audit of the RRB's organizational structure and field service operations;
- published an audit pertaining to the RRB's use of information technology (IT) modernization funds as of fiscal year 2023; and
- conducted a risk assessment, in compliance with the Government Charge Card Abuse Prevention Act of 2012, related to the RRB's purchase and travel card programs for fiscal year 2023 (mandated).

OA's activities, during this reporting period, are discussed in further detail on pages 3 through 10 of this report. All audits/reviews conducted during this semiannual reporting period were disclosed to the public on OIG's website at <https://www.rrb.gov/index.php/OurAgency/InspectorGeneral> and on Oversight.gov.

Audits/Reviews Not Disclosed to the Public

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

Office of Investigations

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

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

From October 1, 2023 through March 31, 2024, OI achieved 11 criminal convictions and almost \$9.5 million in financial accomplishments.¹

Additional details regarding OI activities are discussed on pages 11 through 17 plus page 19.

OCTOBER 1, 2023 – MARCH 31, 2024 ACCOMPLISHMENTS

Office of Audit

Congress established the OIG to provide independent oversight of the RRB. Within the OIG, OA's mission is to promote economy, efficiency, and effectiveness in the administration of the RRB's programs and operations; and to detect and prevent fraud, waste, and abuse. Through the Inspector General, OA keeps Board Members and the

¹ The total amount of financial accomplishments may reflect fraud amounts related to programs administered exclusively by the Railroad Retirement Board (RRB) and fraud amounts from other federal programs, such as Medicare, which were included in the disposition resulting from the investigation. Results associated with joint casework are sometimes listed in an aggregate amount and not necessarily delineated by individual agencies. If delineated, the Railroad Medicare amount, and not the aggregate amount, will be reflected in OIG's financial accomplishments.

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Congress informed of current and potential problems and deficiencies in the RRB's operations and financial management. OA also tracks the agency's progress towards corrective action.

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

Report on the Railroad Retirement's Financial Statements Fiscal Year 2023 (Report No. 24-01)

What RRB OIG Did

RRB OIG contracted with an independent public accounting (IPA) firm to audit the financial statements of the RRB, which included the consolidated balance sheets as of September 30, 2023 and 2022, and the related consolidated statements of net cost, consolidated statements of changes in net position, and combined statements of budgetary resources for the fiscal years then ended, statements of social insurance as of October 1, 2022, October 1, 2021, October 1, 2020, October 1, 2019, and October 1, 2018, statement of changes in social insurance for the two year period ended September 30, 2022, and related notes to the consolidated financial statements (collectively referred to herein as the consolidated financial statements). The IPA was also engaged to audit RRB's internal control over financial reporting as of September 30, 2023, based on criteria established in the *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States.

The IPA is responsible for the auditor report and the conclusions expressed therein. OA does not express opinions on RRB's financial statements, internal control over financial reporting, or conclusions on compliance and other matters.

What the Independent Public Accounting Firm Did

The contract required that the audit be performed in accordance with U.S. generally accepted government auditing standards (GAGAS), the Office of Management and Budget (OMB) audit requirements, the U.S. Government Accountability Office and the Council of the Inspectors General on Integrity and Efficiency's *Financial Audit Manual*, applicable American Institute of Certified Public Accountants professional standards, and other applicable OMB guidance.

What the Independent Public Accounting Firm Found

The IPA reported:

- a disclaimer of opinion on the consolidated financial statements because RRB could not provide sufficient appropriate evidential matter in a timely manner for complete and accurate consolidated financial statements;

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- a disclaimer of opinion on internal control over financial reporting because RRB could not provide sufficient appropriate evidential matter in a timely manner to support its internal control over financial reporting due to inadequate processes, controls, and records; and
- three instances of noncompliance or other matters that were required to be reported.

The IPA also identified 12 material weaknesses (8 reiterated from their prior year report and 4 new) which are described in Exhibit I of the auditor's report.

What the Independent Public Accounting Firm Recommended

To address the material weaknesses identified in the report, the IPA made 14 recommendations. In addition, the IPA identified instances of noncompliance with laws and regulations which are described in Exhibit II of the auditor's report. To address three instances of noncompliance or other matters identified in the report, the IPA made two recommendations. The IPA did not make recommendations for findings from prior OIG reports where the existing recommendation, if implemented, could correct the finding.

In response to the IPA's findings and recommendations, RRB did not express concurrence or nonconcurrence. Instead, RRB provided an approximately two page response to the entirety of the auditor's report disagreeing with the disclaimers of opinions and categorization of all findings and recommendations as material weaknesses or instances of noncompliance. RRB provided additional overarching explanations regarding dissatisfaction with the audit.

As required by GAGAS, the IPA evaluated RRB's response. Based on the evaluation, the IPA's findings and recommendations remain unchanged and the IPA concluded that its audit report remains as written and was not modified.

Management Information Report – Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2023 (Report No. 24-02)

What RRB OIG Did

RRB OIG annually identifies management and performance challenges facing the RRB and reports on them in the RRB's Performance and Accountability Report. This statement is prepared pursuant to the Reports Consolidation Act of 2000 and the requirements of OMB Circular A-136. This Circular requires the Inspectors General to identify the most serious management challenges facing their parent agency and to briefly assess the agency's progress in addressing those challenges.

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What RRB OIG Found

RRB OIG’s identification of challenges facing RRB management is based on recent audits, reviews, investigations, follow-up activities, and issues of concern to them. During fiscal year 2023, the RRB OIG identified the following six major management and performance challenges facing the RRB. Many of these challenges have been repeatedly included in prior statements. Some have been included in one form or another for a number of years. Because the RRB has either dismissed our concerns or has not taken sufficient actions to address them, the IG continues to highlight these repeated critical challenges.

Most Serious Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2023 (as identified by the Office of Inspector General)	
Challenge 1	<i>Improve Agency Disability Program Integrity</i>
Challenge 2	<i>Improve Information Technology Security and Complete System Modernization</i>
Challenge 3	<i>Improve Transparency and Management of Railroad Medicare</i>
Challenge 4	<i>Improve Payment Accuracy and Transparency</i>
Challenge 5	<i>Achieving a Clean Opinion on Agency Financial Statements and Internal Controls over Financial Reporting</i>
Challenge 6	<i>Compliance Concerns Identified</i>

RRB provided written comments, which are reprinted in Report No. 24-02. While RRB management provided comments and disagreements with the majority of the challenges identified, RRB OIG’s assessment of the major challenges facing the RRB remains unchanged.

Audit of the Railroad Retirement Board’s Organizational Structure and Field Service Operations (Report No. 24-03)

What RRB OIG Did

RRB OIG engaged an IPA to conduct a performance audit of the RRB’s organizational structure and field service operations.

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What the Independent Public Accounting Firm Did

The IPA conducted this audit in accordance with performance audit standards established by GAGAS. The IPA is responsible for the audit report and the conclusions expressed therein. OIG does not express any assurance on the conclusions presented in the IPA's audit report.

The overarching audit objectives were to assess the RRB's overall organizational structure and to determine the efficiency and effectiveness of field service operations. The scope of the audit was the RRB's organizational structure and field service operations from fiscal years 2019 through 2021. For these fiscal years, the average total cost for Bureau of Field Service was approximately \$24 million per year.

What the Independent Public Accounting Firm Found

The IPA determined that the RRB's organizational structure itself did not impede the agency's primary mission, cross organizational communications, or transactional flows. The IPA, however, determined that the RRB: 1) did not create an agency-wide capital plan; 2) could not determine the optimal number of field service employees needed to support call demand; 3) lacked communications between four of its seven primary units; 4) did not document or distribute its lessons learned from the COVID 19 pandemic; 5) did not offer language assistance for customers with Limited English Proficiency (LEP); 6) did not offer a robust online services platform; and 7) could not determine the individual operating or rental costs for each of its 53 field offices located across the country.

The IPA determined that these issues occurred because of an upper management retirement, lack of reliable operational data for field services, and lack of comprehensive policies and procedures. The RRB explained there was insufficient annual appropriations to simultaneously modernize RRB's systems and applications.

As a result of these issues, RRB did not have sufficient insights into its field service resources and costs to increase customer service or to implement future requirements. Field service staff and the railroad community were exposed to high call demands, long wait times, and the processing of paper documents. Customers with LEP may not have received correct or accurate information about their RRB benefits.

What the Independent Public Accounting Firm Recommended

To address the issues identified in this audit, the IPA made 17 recommendations concerning capital planning, reliable data, online services, policies and procedures for communications, lessons learned from the pandemic, and LEP customers. RRB management concurred with eight recommendations and did not concur with nine recommendations.

Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023 (Report No. 24-04)

What RRB OIG Did

RRB OIG engaged an IPA to conduct an audit of the utilization of IT modernization funds at the RRB as of fiscal year 2023. This was a follow-up to RRB OIG Audit Report No. 22-10 issued June 29, 2022.²

What the Independent Public Accounting Firm Did

The IPA conducted this audit in accordance with performance audit standards established by GAGAS. The IPA is responsible for the audit report and the conclusions expressed therein. RRB OIG does not express any assurance on the conclusions presented in the IPA's audit report.

The overall audit objective was to determine whether the RRB had sufficient controls in place to effectively and efficiently expend IT modernization funds.

The scope of this audit was RRB's utilization of \$28.6 million in questioned costs identified in RRB OIG Audit Report No. 22-10, as part of the \$30.2 million RRB received for IT modernization.³

What the Independent Public Accounting Firm Found

The IPA determined that the RRB's management of IT modernization funds continued to need improvement in fiscal year 2023. Similar issues were originally identified by the IPA in a prior RRB OIG audit report.⁴

The IPA determined that the: 1) RRB could not provide detailed project plans to expend approximately \$26.5 million in IT modernization funding, and 2) RRB provided conflicting and incomplete information regarding the status of available funds for IT projects. From the \$26.5 million in funds, \$6.6 million in obligated funds were potentially spent on non-IT modernization projects, leaving the RRB at risk for failing to secure and modernize IT. These issues occurred because the RRB's Bureau of Information Services continued to use alternative understandings and methods for tracking projects rather than detailed project plans specific to the requirements, and continued to lack a consistent process to track/monitor appropriated funds.

² RRB Office of Inspector General (OIG), *The RRB Did Not Have Detailed Project Plans to Expend Information Technology Modernization Funds*, Report No. 22-10 (Chicago, IL: June 29, 2022).

³ Ibid.

⁴ Ibid.

As a result, there was an increased risk of overall project failure, inefficient spending, and project delays, hindering RRB's ability to reduce operating costs, meet mission needs, and address security risks. Additionally, the RRB faced an increasing risk of not providing relief to citizens and businesses, not facilitating oversight, and not creating accountability for results. While improvements were observed, the RRB was at risk of failing to protect information as appropriate, not applying sound data management principles to make evidence-based decisions, and not providing open data for analysis and public use.

What the Independent Public Accounting Firm Recommended

To address the identified weaknesses, the IPA made seven recommendations concerning the lack of detailed project plans and the availability of IT modernization funding information. RRB management concurred with all seven recommendations.

Fiscal Year 2023 Risk Assessment for the Government Charge Card Abuse Prevention Act of 2012 (Special Report)

What RRB OIG Did

In compliance with the Government Charge Card Abuse Prevention Act of 2012, RRB OIG conducted a risk assessment of the RRB's purchase and travel card programs for fiscal year 2023 that included a review of the implementation status of existing audit recommendations related to those programs. The RRB's purchase and travel card spending totaled approximately \$1,039,610 and \$483,717, respectively. The RRB's spending was below the \$10 million threshold established for increased oversight and reporting.

What RRB OIG Found

Based on the results of RRB OIG's fiscal year 2023 purchase and travel card risk assessment, RRB OIG assessed the overall risk level of illegal, improper, or erroneous purchases and payments as low.

What RRB OIG Recommended

In fiscal year 2023, the RRB OIG did not perform any performance audits related to RRB's government charge card program; therefore, no new recommendations were issued. RRB did implemented 11 out of the 12 open audit recommendations from prior RRB OIG government charge care program audits.

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Management Decisions and Implementation

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

Management Decisions	
Requiring Management Decision on October 1, 2023	0
Pending Management Decision for New Recommendations	0
Management Decision on Previous Recommendations	0
Recommendations Pending Management Decision on March 31, 2024	0

Corrective Actions	
Recommendations Requiring Action on October 1, 2023	477
Recommendations Issued During Reporting Period	40
Corrective Actions Completed During Reporting Period	31
Final Actions Pending on March 31, 2024	486

The Inspector General Empowerment Act of 2016 requires additional details pertaining to outstanding and unimplemented recommendations. This information, including the associated potential cost savings, regarding the 486 open audit recommendations is incorporated into this report by reference and may be accessed in the library section of OIG's website.⁵ This report is titled *Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2024*.

⁵ <https://www.rrb.gov/index.php/OurAgency/InspectorGeneral>

Office of Investigations

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

Current Caseload

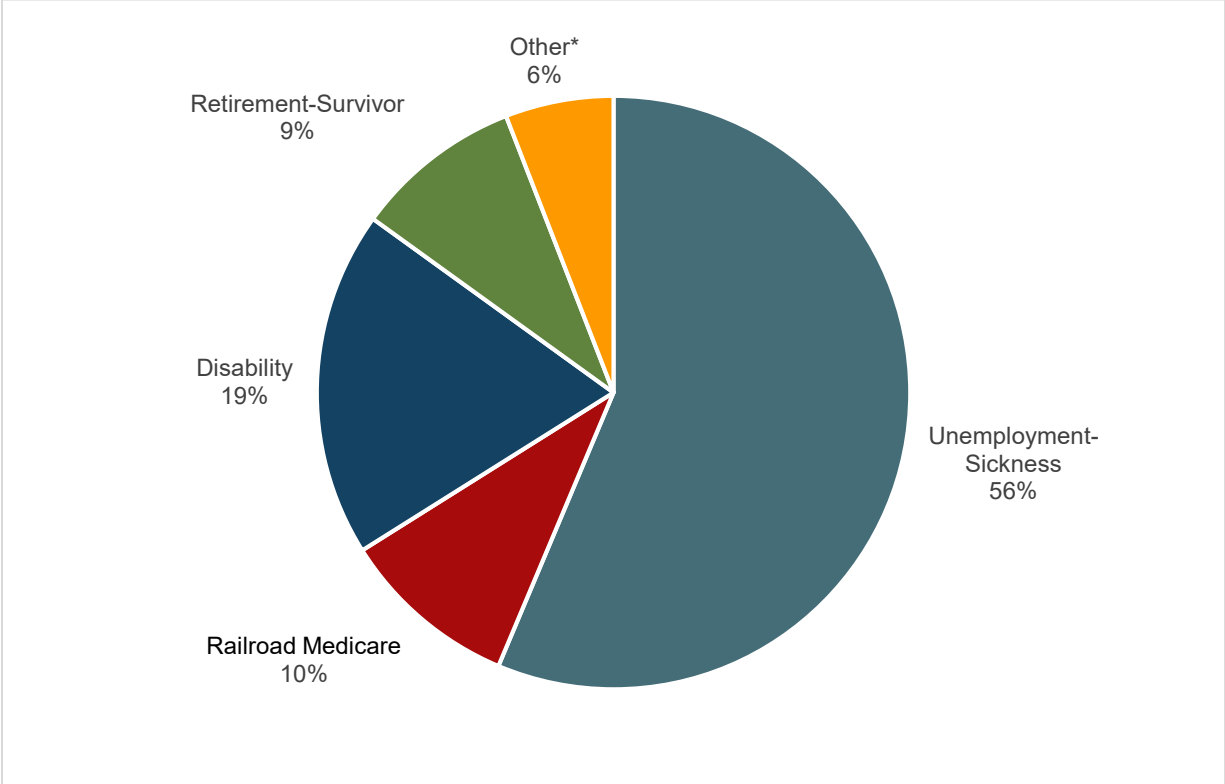
During this reporting period, OI opened 55 new investigative cases.⁶

Current Caseload	
Investigative Cases Open as of October 1, 2023	323
Investigative Cases Closed During Reporting Period	39
Investigative Cases Opened During Reporting Period	55
Investigative Cases Open as of March 31, 2024	339

As of March 31, 2024, OI's investigative caseload totaled 339 matters. The chart on the following page reflects the distribution of OI cases open at the end of the reporting period.

⁶ An investigative case may include multiple subjects.

Investigative Caseload by Case Type



*Other case type is a combination of various types of cases involving matters such as misconduct by RRB employees, false reporting by railroad employers, and others.

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Investigative Accomplishments and Statistics

Action	October 1, 2023 – March 31, 2024
Total Number of Investigative Reports Issued	23
Total Number of Persons Referred to the Department of Justice for Criminal Prosecution	16
Total Number of Persons Referred to State or Local Prosecuting Authorities for Criminal Prosecution	0
Indictments/Informations During Reporting Period (Original Prosecutive Referral Made Prior to October 1, 2023)	7
Subpoenas Issued	60
Criminal Convictions	11
Restitution and Fines	Almost \$9.5 Million

A description of the metrics used for developing the data for the above table follows.

The total number of investigative reports issued includes both prosecution reports and investigative case summary letters submitted to prosecutors.

The total number of persons referred for prosecution may include individuals or business entities such as corporations.

Restitution and fines may reflect the full amount of restitution and fines ordered including losses to other programs, such as Medicare. If delineated, the Railroad Medicare amount, and not the aggregate amount, will be reflected in OIG's financial accomplishments.

Investigative Case Summaries

Brief descriptions of representative matters referred to prosecutorial authorities and the resulting convictions are summarized on pages 14 through 17 plus 19. OI does not have any substantiated senior government employee misconduct cases or incidents of whistleblower retaliation to report.

Disability Investigations

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

During this reporting period, OI obtained the following disability fraud conviction.

Disability Annuitant Ordered to Pay Full Restitution

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

This case was referred to the United States Attorney's Office for the Eastern District of Tennessee which filed an indictment against the annuitant. The annuitant subsequently pleaded guilty and was sentenced to 14 months in jail, 3 years of probation, and ordered to pay full restitution of more than \$148,000.

Unemployment-Sickness Insurance Investigations

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

During this reporting period, OI obtained three criminal convictions for UI-SI fraud cases. Defendants in these cases received, in the aggregate, sentences totaling eight years of probation and were ordered to pay almost \$26,000 in restitution and fines.

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

UI Claimant Prosecuted in State Court

OI investigated a UI claimant based upon a referral from the RRB. OI's investigation determined that during the period of July 2016 through January 2017, the claimant applied for UI benefits on the same days he was working and being paid by a private employer. The claimant submitted a total of 13 false claims and received more than \$8,000 in fraudulent UI benefits.

This case was referred to the local District Attorney's Office which filed criminal charges against the claimant. The claimant subsequently pleaded guilty and was sentenced to seven years of probation and ordered to pay full restitution.

UI Claimant Enters into a Pretrial Intervention Agreement

OI investigated a UI claimant based upon a referral from the RRB. OI's investigation determined that during the period of April 2019 through December 2019, the claimant applied for UI benefits on the same days he was working and being paid by a private employer. The claimant submitted a total of 20 false claims and received more than \$10,000 in fraudulent UI benefits including enhanced UI benefits under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

This case was referred to the local District Attorney's Office which filed an indictment against the claimant. He subsequently agreed to pay full restitution under a pretrial intervention agreement.

Retirement-Survivor Investigations

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

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

During this reporting period, OI obtained two criminal convictions for retirement-survivor benefit fraud cases. Defendants in these cases received sentences totaling more than three years in prison, four years of probation, and were ordered to almost \$610,000 in restitution.

Descriptions of these retirement-survivor fraud cases follow.

RRB Annuitant Ordered to Pay Full Restitution

OI investigated an annuitant who concealed his earnings from the RRB.

This case was referred to the United States Attorney's Office for the Middle District of North Carolina which filed an information against the annuitant. The annuitant subsequently pleaded guilty and was sentenced to one year of probation and ordered to pay full restitution of almost \$60,000.

Representative Payee Stole Federal Benefits

OI worked cooperatively with the Social Security Administration OIG to investigate the employee of a charitable organization. The joint investigation revealed that the employee, who ran the organization's representative payee program, stole federal benefits from their clients including RRB beneficiaries.

This case was referred to the United States Attorney's Office for the Eastern District of California which filed an indictment against the employee. The employee subsequently pleaded guilty and was sentenced to 37 months in jail, 3 years of probation, and ordered to pay almost \$550,000 to the victims.⁷

Railroad Medicare Investigations

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

During this reporting period, OI obtained four criminal convictions in Railroad Medicare related fraud cases. Defendants in these cases received, in the aggregate, sentences totaling more than 13 years in prison, 9 years of probation, and were ordered to pay more than \$8.6 million in restitution and fines.⁸

⁷ This case involved theft from individual beneficiaries and, as such, the judgment ordered restitution be paid directly to the victims. Given the circumstances of this case and OI's involvement, the full amount of restitution has been included in OIG's financial accomplishment for this reporting period.

⁸ OI's Railroad Medicare fraud cases are typically joint investigations. Results associated with these cases are sometimes prescribed in an aggregate amount and not necessarily delineated by individual agencies. If delineated, the Railroad Medicare amount, and not the aggregate amount, will be reflected in this report.

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Descriptions of these cases follow.

Medical Clinic Directors Sentenced to Prison

An OI Special Agent participated as a member of a multi-agency team investigating allegations of fraudulent billing practices by a medical clinic. The investigation revealed instances of mail fraud, wire fraud, health care fraud, and conspiracy.

This case was referred to the United States Attorney's Office for the Northern District of Ohio which filed an indictment against the clinic's director and the clinic's medical director. Both individuals were subsequently convicted after a jury trial. They were sentenced, in the aggregate, to more than nine years in prison, three years of probation, and more than \$40,000 in restitution and fines.

Home Health Clinic Owner and Employee Sentenced

An OI Special Agent participated as a member of a multi-agency team investigating allegations into the medical billing practices of a home health clinic. The investigation determined that the owners billed for medically unnecessary services in addition to violating the Anti-Kickback Statute.

This case was referred to the United States Attorney's Office for the Southern District of Texas which filed an indictment against the clinic owners and several employees. During this reporting period two individuals, who previously pleaded guilty, were sentenced, in the aggregate, to four years in prison, six years of probation, and more than \$8.6 million in restitution.

Hotline Contacts

The OIG's hotline provides an open line of communication for individuals to report suspected criminal activity and mismanagement/waste of RRB funds. During this reporting period, the hotline received 1,323 contacts in the following manner: 22 percent by telephone and 78 percent by email. These hotline contacts resulted in 9 referrals to OI.

OTHER OVERSIGHT ACTIVITIES

Coronavirus Aid, Relief, and Economic Security Act

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

Consolidated Appropriations Act, 2021

On December 27, 2020, the President signed into law H.R. 133 (Consolidated Appropriations Act, 2021), which included Subchapter III – Continued Assistance to Rail Workers Act of 2020. This subchapter extended the UI-SI benefits, although at a lower rate, that were payable under the CARES Act. The RRB also received a nominal amount for rebates and COVID-related tax administration issues.

American Rescue Plan Act of 2021

The American Rescue Plan Act of the 2021 (ARPA) was signed on March 11, 2021. ARPA extended, once again, enhanced UI-SI benefits for railroad workers impacted by the COVID-19 pandemic. ARPA appropriated the RRB an additional \$2 million to pay for the enhanced benefits and an additional \$27.975 million to prevent, prepare for, and respond to coronavirus. ARPA designated \$21.175 million to supplement the RRB's IT investment initiative and \$6.8 million for additional hiring and overtime bonuses. The OIG received \$500,000 for audit, investigatory, and review activities.

The OIG provides oversight to all aspects of the agency's responsibilities, which includes monitoring the implementation of significant provisions of laws, regulations, and major projects to identify at-risk situations. As part of OIG's oversight of the agency's implementation of COVID-19 legislation, we have issued a monitoring plan, three Management Information Reports, and three audit reports including audit report 24-04, *Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023* (see pages 8 and 9 of this report).⁹ Our oversight efforts remain in progress.

⁹ Railroad Retirement Board (RRB) Office of Inspector General (OIG), *Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023*, Report No. 24-04 (Chicago, IL: March 6, 2024).

As of March 31, 2024, OI had 167 open UI-SI investigative cases involving enhanced COVID-19 pandemic related benefits.

Railroad Employee Sentenced for Paycheck Protection Program Fraud

An OI Special Agent participated as a member of a multi-agency team investigating allegations of RRB SI fraud. The investigation revealed that the railroad employee fraudulently applied for and received two Small Business Administration Paycheck Protection Program loans while collecting RRB SI benefits.

This case was referred to the United States Attorney's Office for the Eastern District of Louisiana which filed an information against the railroad employee for making false statements to the Small Business Administration. The employee subsequently pleaded guilty and was sentenced to five years of probation and ordered to repay the loans worth more than \$55,000.¹⁰

OPERATIONAL ISSUES

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

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

During this semiannual reporting period, the OIG did not encounter any reportable instances of independence interference. However, the OIG's auditors and the IPA firms, contracted by the OIG, continued to encounter slow response times to requests for information. This resulted in some of our contracted audits having to be modified, more than once, to extend the period of performance. Additionally, as explained in the following section, RRB management's denial of its ownership of the Railroad Medicare program and lack of responsiveness to recommendations regarding this program impact our oversight responsibilities.

¹⁰ OI actively participated in the investigation of a railroad employee charged with Paycheck Protection Program loan fraud. The judgment ordered full restitution paid to the Small Business Administration. Given the circumstances of this case and OI's involvement, the full amount of restitution has been included in OIG's financial accomplishment for this reporting period.

Railroad Medicare

The term Railroad Medicare is used throughout this report to describe the Medicare Part B services provided to qualified railroad retirement beneficiaries instead of Medicare Part B services provided to the remaining Medicare recipients. The OIG and the RRB's SMAC has continually and consistently used this term over the years. Figure 1 illustrates Palmetto GBA's use of the term Railroad Medicare on its website by providing railroad beneficiaries applicable contact information.

Figure 1. Palmetto GBA and Railroad Medicare



Source: <https://www.palmettogba.com/rr> accessed on April 19, 2024.

Operational issues surrounding audit oversight of the Railroad Medicare program continued into this reporting period. The following paragraphs update the characteristics of the program. For this semiannual reporting period, OIG has removed repeat issues that have been mentioned in previous semiannual reports.

As of September 30, 2023, more than 437,000 qualified railroad retirement beneficiaries were enrolled in Medicare Part B through the RRB. During fiscal year 2023 and on behalf of the RRB, Palmetto GBA processed almost 7.9 million Railroad Medicare claims and paid approximately \$938 million in benefit payments to providers for Part B services.

To support the Railroad Medicare program during fiscal year 2023, the RRB estimated that CMS would need to provide \$42.2 million to the RRB for incurred expenses and contract payments. Of that amount, approximately \$27.6 million would need to be transferred to fund the RRB's Palmetto GBA contract, and \$14.6 million would need to be paid to the RRB for reimbursable expenses incurred for administering the program.¹¹ At the time of this report, the fiscal year 2023 amounts are estimates only because the RRB has not finalized its fiscal year 2023 cost allocation plan.

As outlined in OA's most recent and previous payment integrity reports, there has been no public transparency regarding the improper payment rate of the Railroad Medicare program for many years. Five years of improper payment information is unknown to the

¹¹ The \$14.6 million reimbursable expense includes costs associated with RRB and RRB OIG.

Semiannual Report to the Congress

public and the Congress, including Palmetto GBA's fiscal year 2023 performance in processing almost 7.9 million claims to pay various providers approximately \$938 million. OA's review of nonpublic internal reports found that the Railroad Medicare improper payment rate has ranged from 2 percent up to 13.7 percent. At the time of this report, the RRB and Palmetto GBA were operating under a bridge contract due to an award challenge. The bridge contract's base period was through March 31, 2024, with one six-month option period from April 1, 2024 through October 31, 2024.

OIG continues to disagree with RRB management's assertion that the RRB is not responsible for oversight of its Railroad Medicare program, which costs the public on average over \$30 million per year. It is the OIG's position that until CMS absorbs the complete administration of the Railroad Medicare program, including contract oversight of Palmetto GBA, the RRB should implement Railroad Medicare related audit recommendations or submit a request to close any recommendation that are no longer viable. If not, the Railroad Medicare program will continue to lack transparency and, in this weakened state of control, payment integrity will remain vulnerable, as no agency would be held accountable for maintaining effective oversight of the SMAC contract. Due to the RRB's indifference to oversight of the Railroad Medicare program and the waste of maintaining it as a separate program, there is no practical reason for its existence. Total Railroad Medicare program elimination should be strongly considered as a necessary means for strengthening federal financial integrity and curbing wasteful government spending.

LEGISLATIVE & REGULATORY REVIEW

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

APPENDICES

<i>Appendix</i>	<i>Title</i>	<i>Page No.</i>
A	Office of Inspector General Reports and Other Publicly Available Papers Issued	23
B	Audit Reports with Questioned Costs or with Recommendations that Funds be Put to Better Use	24
C	Significant Matters	26
D	Peer Reviews	32
E	Reporting Requirements	33
F	Acronyms	35
G	Legal References	36

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

- *Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023* (Report No. 24-01)
- *Management Information Report – Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2023* (Report No. 24-02)
- *Audit of the Railroad Retirement Board’s Organizational Structure and Field Service Operations* (Report No. 24-03)
- *Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023* (Report No. 24-04)
- *Fiscal Year 2023 Risk Assessment for the Government Charge Card Abuse Prevention Act of 2012* (Special Report)

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

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

	Audit Reports With Questioned Costs	Amount of Questioned Costs	Amount of Unsupported Costs
A. For which no management decision had been made by October 1, 2023	0	\$0	\$0
B. Which were issued from October 1, 2023 through March 31, 2024	0	\$0	\$0
Subtotal (A + B)	0	\$0	\$0
C. For which a management decision was made between October 1, 2023 through March 31, 2024	0	\$0	\$0
(i) dollar value of disallowed costs (agreed to by management)	0	\$0	\$0
(ii) dollar value of costs not disallowed (not agreed to by management)	0	\$0	\$0
D. For which no management decision had been made by March 31, 2024	0	\$0	\$0

	Audit Reports With Recommendations That Funds Be Put to Better Use	Dollar Value
A. For which no management decision had been made by October 1, 2023	0	\$0
B. Which were issued from October 1, 2023 through March 31, 2024	0	\$0
Subtotal (A + B)	0	\$0
C. For which a management decision was made between October 1, 2023 through March 31, 2024	0	\$0
(i) dollar value of recommendations agreed to by management	0	\$0
(ii) dollar value of recommendations not agreed to by management	0	\$0
D. For which no management decision had been made by March 31, 2024	0	\$0

Appendix C – Significant Matters

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

Financial Management

Since fiscal year 2013, RRB has not received an unmodified (clean) opinion on its annual agency-wide financial statements because auditors have not been permitted to communicate with the RRB's component auditor (the National Railroad Retirement Investment Trust's (NRRIT) auditor), as required by financial statement audit guidance. As reported in the RRB's fiscal year 2023 financial statements, the NRRIT held approximately \$24 billion of the RRB's \$33 billion (73 percent) in assets.

For its fiscal year 2023 financial statements, the RRB received a disclaimer of opinion and separately received an additional disclaimer of opinion on its internal controls over financial reporting for the second time.¹² Disclaimers are issued when the independent financial statement auditor cannot express an opinion. Besides the lack of access to the NRRIT, the other primary reasons for the fiscal year 2023 disclaimers were due to the RRB's inability to provide sufficient appropriate evidential matter to the auditors and unresolved accounting issues. Overall, the RRB's fiscal year 2023 financial statement audit included 12 material weaknesses and 3 instances of noncompliance. The independent auditor provided the RRB with 16 recommendations to correct the identified issues.

The material weaknesses encompass the inability to communicate with the NRRIT's auditor and deficient internal controls at the agency-wide level. During the fiscal year 2023 financial statement audit, OIG's contracted IPA firm identified four overarching areas that need improvement: 1) scope limitations, 2) internal control environment, 3) financial reporting, and 4) compliance with laws and regulations. The underlying findings were:

Scope Limitations

- Lack of Access to NRRIT Audit Results (Repeat Finding)
- Insufficient and Untimely Evidential Matter (Repeat Finding)
- Unsupported Railroad Retirement Act Annuity Payments (New Finding)

Internal Control Environment

- Ineffective Internal Control Program (Modified Repeat Finding)
- Ineffective IT Control Over Financial Reporting (Repeat Finding)
- Outdated Accounting Procedure Guides (New Finding)

¹² The independent financial statement auditor issued its report on November 15, 2023.

Financial Reporting

- Preparing and Reviewing Financial Reports (Modified Repeat Finding)
- Open Obligations Not Timely Reviewed (Repeat Finding)
- Unsupported Undelivered Orders (New Finding)
- Unsupported Journal Entries (Repeat Finding)
- Financial Statement Analysis (Repeat Finding)
- Non-Compliance with Treasury United States Standard General Ledger (USSGL) (New Finding)

Compliance with Laws and Regulations

- Inadequate Controls Over Railroad Service and Compensation (Modified Repeat Finding)
- Antideficiency Act (New Finding)
- Contract Closeout Process (New Finding)

Details of each finding are located under Exhibit I and II of the independent auditor's report starting on page 121 of the RRB's Fiscal Year 2023 Performance and Accountability report (<https://rrb.gov/sites/default/files/2023-11/Audit%20Report%2024-01.pdf>).

Financial Controls and Reporting Issue Area	Date of Report	Audit Report and Recommendations
Communication with the NRRIT's Auditor / Lack of Access to NRRIT Audit Results	March 31, 2015 through November 15, 2023	OIG Report 15-05, 8
Ineffective Standards for Internal Control	February 16, 2017 April 11, 2017 September 28, 2017 July 9, 2018 November 15, 2023	OIG Report 17-03, 2, 3 OIG Report 17-04, 5, 11,19 OIG Report 17-08, 2-7, 9-13 OIG Report 18-07, 2, 6-8, 10 OIG Report 24-01, 4
Information Security and Financial Reporting Controls	December 19, 2018 December 18, 2019 January 14, 2021 January 4, 2022 November 15, 2022 through November 15, 2023	OIG Report 19-03, 9, 12, 18, 21, 24-27, 29-31 OIG Report 20-04, 3, 4, 7, 10-17 OIG Report 21-03, 2, 5, 7-9 OIG Report 22-04, 2, 5, 6, 8-10 OIG Report 23-01, 6
Compliance with Indirect Laws, Regulations, Contracts, Treaties, and International Agreements	November 15, 2019 November 15, 2023	OIG Report 20-02, 2, 3 OIG Report 24-01, 15-16
Controls Over Railroad Service and Compensation	November 15, 2019 through November 15, 2023 February 15, 2022	OIG Report 20-02, 4 OIG Report 22-05, 1-4
Timeliness of Evidential Matter	November 15, 2022 through November 15, 2023	OIG Report 23-01, 1-4

Financial Controls and Reporting Issue Area	Date of Report	Audit Report and Recommendations
Statement of Assurance Reporting	November 15, 2022	OIG Report 23-01, 5
Preparing and Reviewing Financial Reports	November 15, 2022 through November 15, 2023	OIG Report 23-01, 7-9
Lack of Corrective Action Plans	November 15, 2022	OIG Report 23-01, 10

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October 1, 2023 – March 31, 2024

Financial Controls and Reporting Issue Area	Date of Report	Audit Report and Recommendations
Open Obligations Not Timely Reviewed	November 15, 2022 through November 15, 2023	OIG Report 23-01, 11
Unsupported Journal Entries	November 15, 2022 through November 15, 2023	OIG Report 23-01, 12, 13
Financial Statement Analysis	November 15, 2022 through November 15, 2023	OIG Report 23-01, 14, 15 OIG Report 24-01, 12
Unsupported RRA Annuity Payments	November 15, 2023	OIG Report 24-01, 1-3
Outdated Accounting Procedure Guides	November 15, 2023	OIG Report 24-01, 5-8
Unsupported Undelivered Orders	November 15, 2023	OIG Report 24-01, 9-11
Non-Compliance with Treasury USSGL	November 15, 2023	OIG Report 24-01, 13-14

Information Technology

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

Prior IT reports included recommendations for improvement, many of which continue to be open or unimplemented. OA’s fiscal year 2022 Federal Information Security Modernization Act of 2014 performance audit report was issued on January 18, 2023.¹³

Most recently on August 31, 2023, auditors reported the maturity of RRB’s Information Security Program (ISP) to be not effective.¹⁴ OIG’s IPA firm reviewed the RRB’s Agency Enterprise General Information System General Support System and determined that despite an overall not effective system, the RRB has sustained some of the prior year ratings, continued to improve on other ratings, and continued to make steady progress in improving their ISP.

Information Technology Issue Area	Date of Report	Audit Report and Recommendations
Information Security	January 4, 2022	OIG Report 22-04, 2, 5, 6, 8-10
	June 29, 2022	OIG Report 22-10, 1
	January 18, 2023	OIG Report 23-02, 1-4, 6, 8-11
	March 6, 2024	OIG Report 24-04, 1-7

¹³ RRB OIG, *Performance Audit of RRB’s Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022*, Report No. 23-02 (Chicago, IL: January 18, 2023).

¹⁴ An IPA firm made this determination using the required fiscal year 2023 Core and Supplemental Inspector General Federal Information Security Modernization Act of 2014 Reporting Metrics. The IPA firm provided the RRB OIG with what is commonly known as the CyberScope report. This report was uploaded in the Department of Homeland Security’s CyberScope Portal.

Major Management Challenges

The OIG annually identifies the most serious management and performance challenges facing the RRB. Identification of these challenges and evaluation of the agency's progress towards addressing them are based upon recent audits, reviews, investigations, follow-up activities, and issues of concern to the OIG.

For more information regarding the major management and performance challenges identified, see pages 5 and 6 of this report and OIG Report No. 24-02 *Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2023*.¹⁵

¹⁵ RRB OIG, *Management Information Report – Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2023*, Report No. 24-02 (Chicago, IL: February 5, 2024).

Appendix D – Peer Reviews

Office of Audit

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

The results of OA's most recently completed peer review for the period ending March 31, 2021, was transmitted on September 20, 2021. OA received a peer review rating of pass. The system review report did not contain any recommendations. The U.S. Department of Commerce's OIG determined that the system of quality control for the audit organization of RRB OIG in effect for the period ended March 31, 2021 has been suitably designed and complied with to provide RRB OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

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

Office of Investigations

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

The results of OI's most recent peer review, for the period ending December 31, 2023, was transmitted on March 28, 2024. OI received a rating of compliant.

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

Appendix E – Reporting Requirements

Act Section	Inspector General Reporting Requirements	Page(s)
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405(b)(5)	Summary of Refusals by the RRB to Provide the OIG with Requested Information	—
405(b)(6)	Open or Unimplemented Audit Recommendations and the Associated Cost Savings	10
405(b)(7)	Summary of Each Significant Report	3 – 10
405(b)(8)	Statistical Table on Management Decisions on Questioned Costs	24
405(b)(9)	Statistical Table on Management Decisions on Recommendations That Funds Be Put to Better Use	25
405(b)(10)	Prior Audit Reports with No Management Decision Made, No Establishment Comments, and Outstanding Unimplemented Recommendations	10
405(b)(11)	Description and Explanation for Any Significant Revised Management Decision	—
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405(b)(22)(B)	OIG Investigations Involving Senior Government Employees Closed and Not Disclosed to the Public	—

Act Section	Inspector General Reporting Requirements	Page(s)
405(c)(1)	Comments by the Head of the Establishment	Required of RRB
405(c)(2), (3)	Management Statistical Tables	Required of RRB
405(c)(4)	Whistleblowers Settlement Agreements	Required of RRB
405(c)(5)	Agency Statement on Decided Unimplemented Recommendations	Required of RRB

Appendix F – Acronyms

Acronym	Explanation
ARPA	American Rescue Plan Act of 2021
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CMS	Centers for Medicare and Medicaid Services
GAGAS	Generally Accepted Government Auditing Standards
HHS	Department of Health and Human Services
IPA	Independent Public Accounting Firm
ISP	Information Security Program
IT	Information Technology
LEP	Limited English Proficiency
NRRIT	National Railroad Retirement Investment Trust
OA	Office of Inspector General for the Railroad Retirement Board – Office of Audit
OI	Office of Inspector General for the Railroad Retirement Board – Office of Investigations
OIG	Office of Inspector General for the Railroad Retirement Board
OMB	Office of Management and Budget
RRA	Railroad Retirement Act
RRB	Railroad Retirement Board
RUIA	Railroad Unemployment Insurance Act
SI	Sickness Insurance
SMAC	Specialty Medicare Administrative Contractor
UI	Unemployment Insurance
USSGL	United States Standard General Ledger

Appendix G – Legal References

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

American Rescue Plan Act of 2021 – P.L. 117-2

Anti-Kickback Statute – 42 U.S.C. § 1320a-7b(b)

Consolidated Appropriations Act, 2021 – P.L. 116-260

Continued Assistance to Rail Workers Act of 2020 – P.L. 116-260

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

Federal Financial Management Improvement Act of 1996 – P.L. 104-208

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

Government Charge Card Abuse Prevention Act of 2012 – P.L. 112-194

Inspector General Act of 1978, as amended – 5 U.S.C. § 401, et. seq.

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

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

Railroad Retirement and Survivors' Improvement Act of 2001 – P.L. 107-90

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

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

Reports Consolidation Act of 2000 – P.L. 106-531

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

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

REPORT FRAUD, WASTE, AND ABUSE



Call: 1-800-772-4258

Write: RRB, OIG Hotline Officer
844 N. Rush Street, 4th Floor
Chicago, Illinois 60611-1275

Email: hotline@oig.rrb.gov

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