



Office of Inspector General
U.S. RAILROAD RETIREMENT BOARD
Unimplemented Audit Recommendations
and Potential Cost Savings as of
September 30, 2024



**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

The Office of Audit (OA) conducts financial, performance, and compliance audits together with reviews of Railroad Retirement Board (RRB) programs. These responsibilities include performing the statutorily required annual audit of the RRB's financial statements and the annual audit of the agency's information security program pursuant to the Federal Information Security Modernization Act of 2014. In addition, OA regularly conducts audits and reviews of the RRB's Railroad Medicare program and benefit payment programs. Through its audit activities, OA keeps Board members and Congress informed of current and potential problems and deficiencies in the RRB's operations.

As of September 30, 2024, there were 283 unimplemented recommendations. The dates on which the recommendations were initially made are the report dates as listed in this compendium. The following pages includes 279 audit recommendations and 4 recommendations issued through either a management information report or a priority audit memorandum.

| Statistical Highlights | |
|--|---------------|
| Fiscal Year | 2007 - 2024 |
| Number of Reports with Unimplemented Recommendations | 62 |
| Number of Unimplemented Recommendations | 283 |
| Dollar Value of Aggregate Potential Cost Savings | \$399,335,272 |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Fiscal Year 2007 Evaluation of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 9/27/2007 | |
| REPORT NUMBER | 07-08 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Evaluation of Information Security for the RRB's Financial Interchange Major Application | |
| REPORT DATE | 9/26/2008 | |
| REPORT NUMBER | 08-03 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Evaluation of Information Security for the RRB's Financial Interchange Major Application | |
| REPORT DATE | 9/26/2008 | |
| REPORT NUMBER | 08-03 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Evaluation of Information Security for the RRB's Financial Interchange Major Application | |
| REPORT DATE | 9/26/2008 | |
| REPORT NUMBER | 08-03 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Fiscal Year 2008 Evaluation of Information Security at the RRB | |
| REPORT DATE | 9/30/2008 | |
| REPORT NUMBER | 08-05 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Review of Statistical Methods Employed in the Financial Interchange Determination | |
| REPORT DATE | 5/4/2010 | |
| REPORT NUMBER | 10-06 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Review of Statistical Methods Employed in the Financial Interchange Determination | |
| REPORT DATE | 5/4/2010 | |
| REPORT NUMBER | 10-06 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of Unilateral Disability Freeze Determinations | |
| REPORT DATE | 8/12/2010 | |
| REPORT NUMBER | 10-11 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of Railroad Retirement Act Benefit Overpayments and Internal Controls | |
| REPORT DATE | 6/29/2011 | |
| REPORT NUMBER | 11-07 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Fiscal Year 2011 Evaluation of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 1/5/2012 | |
| REPORT NUMBER | 12-02 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Fiscal Year 2011 Evaluation of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 1/5/2012 | |
| REPORT NUMBER | 12-02 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring | |
| REPORT DATE | 9/21/2012 | |
| REPORT NUMBER | 12-08 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring | |
| REPORT DATE | 9/21/2012 | |
| REPORT NUMBER | 12-08 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring | |
| REPORT DATE | 9/21/2012 | |
| REPORT NUMBER | 12-08 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

REPORT TITLE Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 04

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 05

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 09

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE Inspection of the Railroad Retirement Board's Financial Interchange System Continuous Monitoring

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 10

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------------|
| REPORT TITLE | Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants | |
| REPORT DATE | 1/15/2013 | |
| REPORT NUMBER | 13-02 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$950,000.00 |
| COST TYPE | Questioned Costs | |
| REPORT TITLE | Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants | |
| REPORT DATE | 1/15/2013 | |
| REPORT NUMBER | 13-02 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$950,000.00 |
| COST TYPE | Questioned Costs | |
| REPORT TITLE | Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 2/12/2013 | |
| REPORT NUMBER | 13-04 | |
| RECOMMENDATION NUMBER | 17 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| REPORT TITLE | Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 2/12/2013 | |
| REPORT NUMBER | 13-04 | |
| RECOMMENDATION NUMBER | 18 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Privacy Program | |
| REPORT DATE | 9/20/2013 | |
| REPORT NUMBER | 13-11 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Privacy Program | |
| REPORT DATE | 9/20/2013 | |
| REPORT NUMBER | 13-11 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Privacy Program | |
| REPORT DATE | 9/20/2013 | |
| REPORT NUMBER | 13-11 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Privacy Program | |
| REPORT DATE | 9/20/2013 | |
| REPORT NUMBER | 13-11 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------------|
| REPORT TITLE | Audit of Railroad Retirement Act Dual Spouse Annuity Adjustments | |
| REPORT DATE | 3/20/2014 | |
| REPORT NUMBER | 14-04 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$866,000.00 |
| COST TYPE | Funds Put to Better Use | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System | |
| REPORT DATE | 5/6/2014 | |
| REPORT NUMBER | 14-06 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System | |
| REPORT DATE | 5/6/2014 | |
| REPORT NUMBER | 14-06 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System | |
| REPORT DATE | 5/6/2014 | |
| REPORT NUMBER | 14-06 | |
| RECOMMENDATION NUMBER | 15 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System | |
| REPORT DATE | 5/6/2014 | |
| REPORT NUMBER | 14-06 | |
| RECOMMENDATION NUMBER | 17 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| <hr/> | | |
| REPORT TITLE | Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System | |
| REPORT DATE | 5/6/2014 | |
| REPORT NUMBER | 14-06 | |
| RECOMMENDATION NUMBER | 21 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| <hr/> | | |
| REPORT TITLE | Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System | |
| REPORT DATE | 5/6/2014 | |
| REPORT NUMBER | 14-06 | |
| RECOMMENDATION NUMBER | 22 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| <hr/> | | |
| REPORT TITLE | Management Information Report - Railroad Medicare Progress and Challenges | |
| REPORT DATE | 7/25/2014 | |
| REPORT NUMBER | 14-09 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 3/16/2015 | |
| REPORT NUMBER | 15-04 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 3/16/2015 | |
| REPORT NUMBER | 15-04 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report | |
| REPORT DATE | 5/15/2015 | |
| REPORT NUMBER | 15-06 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report | |
| REPORT DATE | 5/15/2015 | |
| REPORT NUMBER | 15-06 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report | |
| REPORT DATE | 5/15/2015 | |
| REPORT NUMBER | 15-06 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|----------------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2014 Performance and Accountability Report | |
| REPORT DATE | 5/15/2015 | |
| REPORT NUMBER | 15-06 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$8,600,000.00 |
| COST TYPE | Questioned Costs | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Select Financial Management Integrated System Business Process Controls Need Improvement | |
| REPORT DATE | 11/30/2015 | |
| REPORT NUMBER | 16-02 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Select Financial Management Integrated System Business Process Controls Need Improvement | |
| REPORT DATE | 11/30/2015 | |
| REPORT NUMBER | 16-02 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Select Financial Management Integrated System Business Process Controls Need Improvement | |
| REPORT DATE | 11/30/2015 | |
| REPORT NUMBER | 16-02 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process | |
| REPORT DATE | 3/9/2016 | |
| REPORT NUMBER | 16-05 | |
| RECOMMENDATION NUMBER | 18 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 4/26/2016 | |
| REPORT NUMBER | 16-06 | |
| RECOMMENDATION NUMBER | 16 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 4/26/2016 | |
| REPORT NUMBER | 16-06 | |
| RECOMMENDATION NUMBER | 18 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with the Improper Payments Elimination and Recovery Act of 2010 in the Fiscal Year 2015 Performance and Accountability Report | |
| REPORT DATE | 5/13/2016 | |
| REPORT NUMBER | 16-07 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Priority Audit Memorandum - Capturing Dates of Death from SSA and CMS Death Matches for Railroad Employees not Receiving Retirement Benefits | |
| REPORT DATE | 8/4/2016 | |
| REPORT NUMBER | 16-08 PAM | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Priority Audit Memorandum - Capturing Dates of Death from SSA and CMS Death Matches for Railroad Employees not Receiving Retirement Benefits | |
| REPORT DATE | 8/4/2016 | |
| REPORT NUMBER | 16-08 PAM | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements | |
| REPORT DATE | 8/22/2016 | |
| REPORT NUMBER | 16-10 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements | |
| REPORT DATE | 8/22/2016 | |
| REPORT NUMBER | 16-10 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation | |
| REPORT DATE | 4/11/2017 | |
| REPORT NUMBER | 17-04 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation | |
| REPORT DATE | 4/11/2017 | |
| REPORT NUMBER | 17-04 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation | |
| REPORT DATE | 4/11/2017 | |
| REPORT NUMBER | 17-04 | |
| RECOMMENDATION NUMBER | 19 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

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**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 14 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 22 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 24 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 25 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 26 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 27 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/16/2017 | |
| REPORT NUMBER | 17-06 | |
| RECOMMENDATION NUMBER | 31 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board | |
| REPORT DATE | 8/1/2017 | |
| REPORT NUMBER | 17-07 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board | |
| REPORT DATE | 8/1/2017 | |
| REPORT NUMBER | 17-07 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board | |
| REPORT DATE | 8/1/2017 | |
| REPORT NUMBER | 17-07 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives | |
| REPORT DATE | 9/28/2017 | |
| REPORT NUMBER | 17-08 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 17 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board | |
| REPORT DATE | 6/5/2018 | |
| REPORT NUMBER | 18-06 | |
| RECOMMENDATION NUMBER | 21 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective | |
| REPORT DATE | 7/9/2018 | |
| REPORT NUMBER | 18-07 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective | |
| REPORT DATE | 7/9/2018 | |
| REPORT NUMBER | 18-07 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective | |
| REPORT DATE | 7/9/2018 | |
| REPORT NUMBER | 18-07 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective | |
| REPORT DATE | 7/9/2018 | |
| REPORT NUMBER | 18-07 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 18 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 21 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 24 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 25 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 26 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 27 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 30 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 | |
| REPORT DATE | 12/19/2018 | |
| REPORT NUMBER | 19-03 | |
| RECOMMENDATION NUMBER | 31 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate | |
| REPORT DATE | 2/20/2019 | |
| REPORT NUMBER | 19-05 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate | |
| REPORT DATE | 2/20/2019 | |
| REPORT NUMBER | 19-05 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate | |
| REPORT DATE | 2/20/2019 | |
| REPORT NUMBER | 19-05 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate | |
| REPORT DATE | 2/20/2019 | |
| REPORT NUMBER | 19-05 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Selected General Information System Controls at the Railroad Retirement Board Were Not Always Adequate | |
| REPORT DATE | 5/14/2019 | |
| REPORT NUMBER | 19-07 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board | |
| REPORT DATE | 5/16/2019 | |
| REPORT NUMBER | 19-08 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board | |
| REPORT DATE | 5/16/2019 | |
| REPORT NUMBER | 19-08 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board | |
| REPORT DATE | 5/16/2019 | |
| REPORT NUMBER | 19-08 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board | |
| REPORT DATE | 5/16/2019 | |
| REPORT NUMBER | 19-08 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board | |
| REPORT DATE | 5/16/2019 | |
| REPORT NUMBER | 19-08 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board | |
| REPORT DATE | 5/16/2019 | |
| REPORT NUMBER | 19-08 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board | |
| REPORT DATE | 5/16/2019 | |
| REPORT NUMBER | 19-08 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of Railroad Retirement Board's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 Performance and Accountability Report | |
| REPORT DATE | 5/30/2019 | |
| REPORT NUMBER | 19-09 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of Railroad Retirement Board’s Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 Performance and Accountability Report | |
| REPORT DATE | 5/30/2019 | |
| REPORT NUMBER | 19-09 | |
| RECOMMENDATION NUMBER | 14 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective | |
| REPORT DATE | 9/27/2019 | |
| REPORT NUMBER | 19-14 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective | |
| REPORT DATE | 9/27/2019 | |
| REPORT NUMBER | 19-14 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective | |
| REPORT DATE | 9/27/2019 | |
| REPORT NUMBER | 19-14 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

REPORT TITLE The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 05

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 06

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 09

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 11

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

REPORT TITLE The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective
REPORT DATE 9/27/2019
REPORT NUMBER 19-14
RECOMMENDATION NUMBER 12
MANAGEMENT DECISION Concur
TOTAL POTENTIAL COST SAVING \$0.00
COST TYPE Not Applicable

REPORT TITLE The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective
REPORT DATE 9/27/2019
REPORT NUMBER 19-14
RECOMMENDATION NUMBER 13
MANAGEMENT DECISION Concur
TOTAL POTENTIAL COST SAVING \$0.00
COST TYPE Not Applicable

REPORT TITLE The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective
REPORT DATE 9/27/2019
REPORT NUMBER 19-14
RECOMMENDATION NUMBER 14
MANAGEMENT DECISION Concur
TOTAL POTENTIAL COST SAVING \$0.00
COST TYPE Not Applicable

REPORT TITLE The Implementation of the Disability Program Improvement Plan at the Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk Assessment Process
REPORT DATE 9/27/2019
REPORT NUMBER 19-15
RECOMMENDATION NUMBER 01
MANAGEMENT DECISION Concur
TOTAL POTENTIAL COST SAVING \$0.00
COST TYPE Not Applicable

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Implementation of the Disability Program Improvement Plan at the Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk Assessment Process | |
| REPORT DATE | 9/27/2019 | |
| REPORT NUMBER | 19-15 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Implementation of the Disability Program Improvement Plan at the Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk Assessment Process | |
| REPORT DATE | 9/27/2019 | |
| REPORT NUMBER | 19-15 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of Railroad Retirement Board's Digital Accountability and Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 | |
| REPORT DATE | 11/6/2019 | |
| REPORT NUMBER | 20-01 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of Railroad Retirement Board's Digital Accountability and Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 | |
| REPORT DATE | 11/6/2019 | |
| REPORT NUMBER | 20-01 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of Railroad Retirement Board's Digital Accountability and Transparency Act of 2014 Submission for First Quarter of Fiscal Year 2019 | |
| REPORT DATE | 11/6/2019 | |
| REPORT NUMBER | 20-01 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 14 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 15 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 16 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019 | |
| REPORT DATE | 12/18/2019 | |
| REPORT NUMBER | 20-04 | |
| RECOMMENDATION NUMBER | 17 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|-------------|
| REPORT TITLE | Railroad Retirement Board's Telework Program Needs Improvement | |
| REPORT DATE | 4/24/2020 | |
| REPORT NUMBER | 20-05 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| REPORT TITLE | Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR | |
| REPORT DATE | 5/12/2020 | |
| REPORT NUMBER | 20-06 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| REPORT TITLE | Controls over Medicare Premium Penalties and Refunds Can Be Improved | |
| REPORT DATE | 6/4/2020 | |
| REPORT NUMBER | 20-07 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$13,044.00 |
| COST TYPE | Questioned Costs | |
| REPORT TITLE | Controls over Medicare Premium Penalties and Refunds Can Be Improved | |
| REPORT DATE | 6/4/2020 | |
| REPORT NUMBER | 20-07 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Questioned Costs | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Controls over Medicare Premium Penalties and Refunds Can Be Improved | |
| REPORT DATE | 6/4/2020 | |
| REPORT NUMBER | 20-07 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Questioned Costs | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Controls over Medicare Premium Penalties and Refunds Can Be Improved | |
| REPORT DATE | 6/4/2020 | |
| REPORT NUMBER | 20-07 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Questioned Costs | |

| | | |
|------------------------------------|--|-------------|
| REPORT TITLE | Controls over Medicare Premium Penalties and Refunds Can Be Improved | |
| REPORT DATE | 6/4/2020 | |
| REPORT NUMBER | 20-07 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$87,011.00 |
| COST TYPE | Questioned Costs | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Controls over Medicare Premium Penalties and Refunds Can Be Improved | |
| REPORT DATE | 6/4/2020 | |
| REPORT NUMBER | 20-07 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Questioned Costs | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020 | |
| REPORT DATE | 1/14/2021 | |
| REPORT NUMBER | 21-03 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020 | |
| REPORT DATE | 1/14/2021 | |
| REPORT NUMBER | 21-03 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020 | |
| REPORT DATE | 1/14/2021 | |
| REPORT NUMBER | 21-03 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020 | |
| REPORT DATE | 1/14/2021 | |
| REPORT NUMBER | 21-03 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Management Information Report - Interim Review of Railroad Retirement Board CARES Act Benefit Payments During the Pandemic | |
| REPORT DATE | 3/26/2021 | |
| REPORT NUMBER | 21-04 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| <hr/> | | |
| REPORT TITLE | The Railroad Retirement Board's Disability Briefing Document Process Was Not Fully Effective | |
| REPORT DATE | 8/16/2021 | |
| REPORT NUMBER | 21-07 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| <hr/> | | |
| REPORT TITLE | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement | |
| REPORT DATE | 9/1/2021 | |
| REPORT NUMBER | 21-08 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| <hr/> | | |
| REPORT TITLE | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement | |
| REPORT DATE | 9/1/2021 | |
| REPORT NUMBER | 21-08 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| <hr/> | | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement | |
| REPORT DATE | 9/1/2021 | |
| REPORT NUMBER | 21-08 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement | |
| REPORT DATE | 9/1/2021 | |
| REPORT NUMBER | 21-08 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement | |
| REPORT DATE | 9/1/2021 | |
| REPORT NUMBER | 21-08 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement | |
| REPORT DATE | 9/1/2021 | |
| REPORT NUMBER | 21-08 | |
| RECOMMENDATION NUMBER | 15 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement | |
| REPORT DATE | 9/1/2021 | |
| REPORT NUMBER | 21-08 | |
| RECOMMENDATION NUMBER | 17 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Updated Information Technology Initiatives Legacy Systems Re-platform Services | |
| REPORT DATE | 9/23/2021 | |
| REPORT NUMBER | 21-09 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Updated IT Initiatives Legacy Systems Modernization Services: Re-engineering Mission Essential Programs | |
| REPORT DATE | 9/23/2021 | |
| REPORT NUMBER | 21-10 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Updated IT Initiatives Legacy Systems Modernization Services: Re-engineering Mission Essential Programs | |
| REPORT DATE | 9/23/2021 | |
| REPORT NUMBER | 21-10 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Improvements Needed for the Designated Change Process at the Railroad Retirement Board | |
| REPORT DATE | 9/29/2021 | |
| REPORT NUMBER | 21-11 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the RRB's DATA Act Submission for the First Quarter of Fiscal Year 2021 | |
| REPORT DATE | 11/5/2021 | |
| REPORT NUMBER | 22-01 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021 | |
| REPORT DATE | 1/4/2022 | |
| REPORT NUMBER | 22-04 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021 | |
| REPORT DATE | 1/4/2022 | |
| REPORT NUMBER | 22-04 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021 | |
| REPORT DATE | 1/4/2022 | |
| REPORT NUMBER | 22-04 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021 | |
| REPORT DATE | 1/4/2022 | |
| REPORT NUMBER | 22-04 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021 | |
| REPORT DATE | 1/4/2022 | |
| REPORT NUMBER | 22-04 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021 | |
| REPORT DATE | 1/4/2022 | |
| REPORT NUMBER | 22-04 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Railroad Retirement Board Audit Compliance Section Did Not Provide Adequate Audit Coverage of Railroad Employers | |
| REPORT DATE | 2/15/2022 | |
| REPORT NUMBER | 22-05 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Railroad Retirement Board Audit Compliance Section Did Not Provide Adequate Audit Coverage of Railroad Employers | |
| REPORT DATE | 2/15/2022 | |
| REPORT NUMBER | 22-05 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Railroad Retirement Board Audit Compliance Section Did Not Provide Adequate Audit Coverage of Railroad Employers | |
| REPORT DATE | 2/15/2022 | |
| REPORT NUMBER | 22-05 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$310,359.00 |
| COST TYPE | Funds Put to Better Use | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Funds Put to Better Use | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic | |
| REPORT DATE | 3/17/2022 | |
| REPORT NUMBER | 22-07 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement | |
| REPORT DATE | 6/24/2022 | |
| REPORT NUMBER | 22-09 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement | |
| REPORT DATE | 6/24/2022 | |
| REPORT NUMBER | 22-09 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement | |
| REPORT DATE | 6/24/2022 | |
| REPORT NUMBER | 22-09 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------------|
| REPORT TITLE | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement | |
| REPORT DATE | 6/24/2022 | |
| REPORT NUMBER | 22-09 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$183,858.00 |
| COST TYPE | Questioned Costs | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement | |
| REPORT DATE | 6/24/2022 | |
| REPORT NUMBER | 22-09 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement | |
| REPORT DATE | 6/24/2022 | |
| REPORT NUMBER | 22-09 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement | |
| REPORT DATE | 6/24/2022 | |
| REPORT NUMBER | 22-09 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement | |
| REPORT DATE | 6/24/2022 | |
| REPORT NUMBER | 22-09 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|-----------------|
| REPORT TITLE | The RRB Did Not Have Detailed Project Plans to Expend Information Technology Modernization Funds | |
| REPORT DATE | 6/29/2022 | |
| REPORT NUMBER | 22-10 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$28,575,000.00 |
| COST TYPE | Questioned Costs | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022 | |
| REPORT DATE | 11/15/2022 | |
| REPORT NUMBER | 23-01 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022 | |
| REPORT DATE | 11/15/2022 | |
| REPORT NUMBER | 23-01 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022 | |
| REPORT DATE | 11/15/2022 | |
| REPORT NUMBER | 23-01 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Pending | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022 | |
| REPORT DATE | 11/15/2022 | |
| REPORT NUMBER | 23-01 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 | |
| REPORT DATE | 1/18/2023 | |
| REPORT NUMBER | 23-02 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 | |
| REPORT DATE | 1/18/2023 | |
| REPORT NUMBER | 23-02 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB’s Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 | |
| REPORT DATE | 1/18/2023 | |
| REPORT NUMBER | 23-02 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB’s Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 | |
| REPORT DATE | 1/18/2023 | |
| REPORT NUMBER | 23-02 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB’s Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 | |
| REPORT DATE | 1/18/2023 | |
| REPORT NUMBER | 23-02 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Performance Audit of RRB’s Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022 | |
| REPORT DATE | 1/18/2023 | |
| REPORT NUMBER | 23-02 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

REPORT TITLE Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022

REPORT DATE 1/18/2023

REPORT NUMBER 23-02

RECOMMENDATION NUMBER 09

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022

REPORT DATE 1/18/2023

REPORT NUMBER 23-02

RECOMMENDATION NUMBER 10

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022

REPORT DATE 1/18/2023

REPORT NUMBER 23-02

RECOMMENDATION NUMBER 11

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

REPORT TITLE The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens

REPORT DATE 8/9/2023

REPORT NUMBER 23-05

RECOMMENDATION NUMBER 01

MANAGEMENT DECISION Concur

TOTAL POTENTIAL COST SAVING \$0.00

COST TYPE Not Applicable

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|------------------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$358,800,000.00 |
| COST TYPE | Questioned Costs | |
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 14 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 15 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 16 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 17 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 18 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 19 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 20 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens | |
| REPORT DATE | 8/9/2023 | |
| REPORT NUMBER | 23-05 | |
| RECOMMENDATION NUMBER | 21 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Records and Information Management Program | |
| REPORT DATE | 9/27/2023 | |
| REPORT NUMBER | 23-06 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Records and Information Management Program | |
| REPORT DATE | 9/27/2023 | |
| REPORT NUMBER | 23-06 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Records and Information Management Program | |
| REPORT DATE | 9/27/2023 | |
| REPORT NUMBER | 23-06 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Records and Information Management Program | |
| REPORT DATE | 9/27/2023 | |
| REPORT NUMBER | 23-06 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Records and Information Management Program | |
| REPORT DATE | 9/27/2023 | |
| REPORT NUMBER | 23-06 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Records and Information Management Program | |
| REPORT DATE | 9/27/2023 | |
| REPORT NUMBER | 23-06 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Records and Information Management Program | |
| REPORT DATE | 9/27/2023 | |
| REPORT NUMBER | 23-06 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 14 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 15 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2023 | |
| REPORT DATE | 11/15/2023 | |
| REPORT NUMBER | 24-01 | |
| RECOMMENDATION NUMBER | 16 | |
| MANAGEMENT DECISION | Nonconcur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations | |
| REPORT DATE | 2/8/2024 | |
| REPORT NUMBER | 24-03 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Pending | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations | |
| REPORT DATE | 2/8/2024 | |
| REPORT NUMBER | 24-03 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations | |
| REPORT DATE | 2/8/2024 | |
| REPORT NUMBER | 24-03 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations | |
| REPORT DATE | 2/8/2024 | |
| REPORT NUMBER | 24-03 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations | |
| REPORT DATE | 2/8/2024 | |
| REPORT NUMBER | 24-03 | |
| RECOMMENDATION NUMBER | 14 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations | |
| REPORT DATE | 2/8/2024 | |
| REPORT NUMBER | 24-03 | |
| RECOMMENDATION NUMBER | 15 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations | |
| REPORT DATE | 2/8/2024 | |
| REPORT NUMBER | 24-03 | |
| RECOMMENDATION NUMBER | 16 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations | |
| REPORT DATE | 2/8/2024 | |
| REPORT NUMBER | 24-03 | |
| RECOMMENDATION NUMBER | 17 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023 | |
| REPORT DATE | 3/6/2024 | |
| REPORT NUMBER | 24-04 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023 | |
| REPORT DATE | 3/6/2024 | |
| REPORT NUMBER | 24-04 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023 | |
| REPORT DATE | 3/6/2024 | |
| REPORT NUMBER | 24-04 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023 | |
| REPORT DATE | 3/6/2024 | |
| REPORT NUMBER | 24-04 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023 | |
| REPORT DATE | 3/6/2024 | |
| REPORT NUMBER | 24-04 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023 | |
| REPORT DATE | 3/6/2024 | |
| REPORT NUMBER | 24-04 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|--|--------|
| REPORT TITLE | Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023 | |
| REPORT DATE | 3/6/2024 | |
| REPORT NUMBER | 24-04 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 01 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 02 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 03 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 05 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 06 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 07 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 09 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 10 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 11 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 12 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | Audit of the Railroad Retirement Board’s Compliance with the FISMA of 2014 for Fiscal Year 2023 | |
| REPORT DATE | 4/10/2024 | |
| REPORT NUMBER | 24-05 | |
| RECOMMENDATION NUMBER | 13 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | The Railroad Retirement Board Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process | |
| REPORT DATE | 5/15/2024 | |
| REPORT NUMBER | 24-06 | |
| RECOMMENDATION NUMBER | 04 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

All referenced reports are located at <https://rrb.gov/OurAgency/InspectorGeneral/Library>.

**Unimplemented Audit Recommendations and Potential Cost Savings
as of September 30, 2024**

| | | |
|------------------------------------|---|--------|
| REPORT TITLE | The Railroad Retirement Board Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process | |
| REPORT DATE | 5/15/2024 | |
| REPORT NUMBER | 24-06 | |
| RECOMMENDATION NUMBER | 08 | |
| MANAGEMENT DECISION | Concur | |
| TOTAL POTENTIAL COST SAVING | | \$0.00 |
| COST TYPE | Not Applicable | |

Regarding total potential cost savings, the Inspector General Act, as amended, defines the terms questioned cost and funds put to better use in the following paragraphs.

QUESTIONED COST.—The term "questioned cost" means a cost that is questioned by the Office because of— (A) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (B) a finding that, at the time of the audit, the cost is not supported by adequate documentation; or (C) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

RECOMMENDATION THAT FUNDS BE PUT TO BETTER USE.—The term "recommendation that funds be put to better use" means a recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation, including— (A) reductions in outlays; (B) deobligation of funds from programs or operations; (C) withdrawal of interest subsidy costs on loans or loan guarantees, insurance, or bonds; (D) costs not incurred by implementing recommended improvements related to the operations of the establishment, a contractor, or grantee; (E) avoidance of unnecessary expenditures noted in preaward reviews of contract or grant agreements; or (F) any other savings which are specifically identified.