

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



**Office of Inspector General  
Railroad Retirement Board**

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

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

As of September 30, 2023, the OA had 477 open recommendations for improvement, including 213 recommendations without full concurrence by RRB management. The OIG believes all 477 recommendations should be implemented. Please refer to the following table for specific information about each open audit recommendation. The dates on which the recommendations were initially made are the Audit Report Date.

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

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|------------------------------------|---------------------------------------------------------------------------------------------------|
| <b>REPORT TITLE</b>                | Management Information Report - Financial Interchange: Status of Prior Recommendations for Change |
| <b>REPORT DATE</b>                 | 9/28/1999                                                                                         |
| <b>REPORT NUMBER</b>               | 99-16                                                                                             |
| <b>RECOMMENDATION NUMBER</b>       | 1                                                                                                 |
| <b>MANAGEMENT DECISION</b>         | Management concurred with this recommendation.                                                    |
| <b>TOTAL POTENTIAL COST SAVING</b> | \$48,000,000                                                                                      |
| <b>COST TYPE</b>                   | Funds Put to Better Use                                                                           |

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|                                    |                                                                 |
|------------------------------------|-----------------------------------------------------------------|
| <b>REPORT TITLE</b>                | Evaluation of the RRB's Processing of Disability Earnings Cases |
| <b>REPORT DATE</b>                 | 2/11/2005                                                       |
| <b>REPORT NUMBER</b>               | 05-03                                                           |
| <b>RECOMMENDATION NUMBER</b>       | 1                                                               |
| <b>MANAGEMENT DECISION</b>         | Management concurred with this recommendation.                  |
| <b>TOTAL POTENTIAL COST SAVING</b> | \$1,800,000 (Aggregate total from recommendations 1 and 2.)     |
| <b>COST TYPE</b>                   | Funds Put to Better Use                                         |

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

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

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**REPORT TITLE** Evaluation of the RRB's Processing of Disability Earnings Cases

**REPORT DATE** 2/11/2005

**REPORT NUMBER** 05-03

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$1,800,000 (Aggregate total from recommendations 1 and 2.)

**COST TYPE** Funds Put to Better Use

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**REPORT TITLE** Review of the Termination and Suspension of Benefits Paid Under the Railroad Retirement Act

**REPORT DATE** 5/24/2006

**REPORT NUMBER** 06-06

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$200,000

**COST TYPE** Funds Put to Better Use

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**REPORT TITLE** Fiscal Year 2007 Evaluation of Information Security at the Railroad Retirement Board

**REPORT DATE** 9/27/2007

**REPORT NUMBER** 07-08

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Controls to Safeguard Sensitive Personally Identifiable Information

**REPORT DATE** 9/27/2007

**REPORT NUMBER** 07-09

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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

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

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

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

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

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

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REPORT TITLE Fiscal Year 2008 Evaluation of Information Security at the RRB

REPORT DATE 9/30/2008

REPORT NUMBER 08-05

RECOMMENDATION NUMBER 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Review of Statistical Methods Employed in the Financial Interchange Determination

REPORT DATE 5/4/2010

REPORT NUMBER 10-06

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Review of Statistical Methods Employed in the Financial Interchange Determination

REPORT DATE 5/4/2010

REPORT NUMBER 10-06

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Audit of Unilateral Disability Freeze Determinations

REPORT DATE 8/12/2010

REPORT NUMBER 10-11

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**REPORT TITLE** Audit of Controls Over Railroad Medicare Contract Costs

**REPORT DATE** 4/20/2011

**REPORT NUMBER** 11-06

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$168,539

**COST TYPE** Questioned Costs

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**REPORT TITLE** Audit of Railroad Retirement Act Benefit Overpayments and Internal Controls

**REPORT DATE** 6/29/2011

**REPORT NUMBER** 11-07

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2011 Evaluation of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 1/5/2012

**REPORT NUMBER** 12-02

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2011 Evaluation of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 1/5/2012

**REPORT NUMBER** 12-02

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

---

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

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 4

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

---

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

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 9

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

---

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

REPORT DATE 9/21/2012

REPORT NUMBER 12-08

RECOMMENDATION NUMBER 10

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 1

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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



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

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**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** 3

**MANAGEMENT DECISION** Pending

**TOTAL POTENTIAL COST SAVING** \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)

**COST TYPE** Questioned Costs

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**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** 4

**MANAGEMENT DECISION** Pending

**TOTAL POTENTIAL COST SAVING** \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)

**COST TYPE** Questioned Costs

---

**REPORT TITLE** Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants

**REPORT DATE** 1/15/2013

**REPORT NUMBER** 13-02

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$3,800,000 (Aggregate total from recommendations 2, 3, 4, and 5.)

**COST TYPE** Questioned Costs

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**REPORT TITLE** Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 2/12/2013

**REPORT NUMBER** 13-04

**RECOMMENDATION NUMBER** 17

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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REPORT TITLE Fiscal Year 2012 Audit of Information Security at the Railroad Retirement Board - Abstract  
REPORT DATE 2/12/2013  
REPORT NUMBER 13-04  
RECOMMENDATION NUMBER 18  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Audit of the Railroad Retirement Board's Privacy Program  
REPORT DATE 9/20/2013  
REPORT NUMBER 13-11  
RECOMMENDATION NUMBER 1  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Audit of the Railroad Retirement Board's Privacy Program  
REPORT DATE 9/20/2013  
REPORT NUMBER 13-11  
RECOMMENDATION NUMBER 6  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Audit of the Railroad Retirement Board's Privacy Program  
REPORT DATE 9/20/2013  
REPORT NUMBER 13-11  
RECOMMENDATION NUMBER 8  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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**REPORT TITLE** Audit of the Railroad Retirement Board's Privacy Program

**REPORT DATE** 9/20/2013

**REPORT NUMBER** 13-11

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board's Privacy Program

**REPORT DATE** 9/20/2013

**REPORT NUMBER** 13-11

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Railroad Retirement Act Dual Spouse Annuity Adjustments

**REPORT DATE** 3/20/2014

**REPORT NUMBER** 14-04

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$866,000

**COST TYPE** Funds Put to Better Use

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System - Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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





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

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

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

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

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

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

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

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System - Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 21

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the General and Application Controls in the Railroad Retirement Board's Financial Management Information System - Abstract

**REPORT DATE** 5/6/2014

**REPORT NUMBER** 14-06

**RECOMMENDATION NUMBER** 22

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements

**REPORT DATE** 1/29/2015

**REPORT NUMBER** 15-03

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements

**REPORT DATE** 1/29/2015

**REPORT NUMBER** 15-03

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 3/16/2015  
**REPORT NUMBER** 15-04  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 3/16/2015  
**REPORT NUMBER** 15-04  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2014 Audit of Information Security at the Railroad Retirement Board - Abstract  
**REPORT DATE** 3/16/2015  
**REPORT NUMBER** 15-04  
**RECOMMENDATION NUMBER** 9  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Fiscal Year 2014 Financial Statement Audit Letter to Management  
**REPORT DATE** 3/31/2015  
**REPORT NUMBER** 15-05  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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



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

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**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** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 6

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 9

**MANAGEMENT DECISION** Management agreed with the recommendations' substance, but did not concur with the organization in which it was directed. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$8,600,000

**COST TYPE** Questioned Costs

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**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** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks

**REPORT DATE** 6/4/2015

**REPORT NUMBER** 15-07

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks

**REPORT DATE** 6/4/2015

**REPORT NUMBER** 15-07

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks

**REPORT DATE** 6/4/2015

**REPORT NUMBER** 15-07

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$14,000,000

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks

**REPORT DATE** 6/4/2015

**REPORT NUMBER** 15-07

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

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

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

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**REPORT TITLE** Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

**REPORT DATE** 8/14/2015

**REPORT NUMBER** 15-08

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

**REPORT DATE** 8/14/2015

**REPORT NUMBER** 15-08

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Internal Controls Over Obligations at the Railroad Retirement Board

**REPORT DATE** 8/14/2015

**REPORT NUMBER** 15-08

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

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

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

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REPORT TITLE Select Financial Management Integrated System Business Process Controls  
Need Improvement

REPORT DATE 11/30/2015

REPORT NUMBER 16-02

RECOMMENDATION NUMBER 8

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Select Financial Management Integrated System Business Process Controls  
Need Improvement

REPORT DATE 11/30/2015

REPORT NUMBER 16-02

RECOMMENDATION NUMBER 9

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

---

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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**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** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 7

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 8

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process

**REPORT DATE** 3/9/2016

**REPORT NUMBER** 16-05

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 4/26/2016

**REPORT NUMBER** 16-06

**RECOMMENDATION NUMBER** 16

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2015 Audit of Information Security at the Railroad Retirement Board - Abstract

**REPORT DATE** 4/26/2016

**REPORT NUMBER** 16-06

**RECOMMENDATION NUMBER** 18

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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



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

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**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** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 6  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 7  
**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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**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** 8

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$30,400,000

**COST TYPE** Questioned Costs

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**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** 9

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$33,800,000

**COST TYPE** Questioned Costs

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**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** 12

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 13

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 14

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 15

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 16

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements

**REPORT DATE** 8/22/2016

**REPORT NUMBER** 16-10

**RECOMMENDATION NUMBER** 23

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 24

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$19,500

**COST TYPE** Funds Put to Better Use

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**REPORT TITLE** Fiscal Year 2016 Financial Statement Audit Letter to Management

**REPORT DATE** 2/16/2017

**REPORT NUMBER** 17-03

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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REPORT TITLE Fiscal Year 2016 Financial Statement Audit Letter to Management

REPORT DATE 2/16/2017

REPORT NUMBER 17-03

RECOMMENDATION NUMBER 3

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation

REPORT DATE 4/11/2017

REPORT NUMBER 17-04

RECOMMENDATION NUMBER 19

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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



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

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**REPORT TITLE** Audit of the Railroad Retirement Board’s Compliance with the Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016 Performance and Accountability Report

**REPORT DATE** 5/12/2017

**REPORT NUMBER** 17-05

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board’s Compliance with the Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2016 Performance and Accountability Report

**REPORT DATE** 5/12/2017

**REPORT NUMBER** 17-05

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$19,000,000

**COST TYPE** Questioned Costs

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**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** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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

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

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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 7  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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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 23

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board

REPORT DATE 6/16/2017

REPORT NUMBER 17-06

RECOMMENDATION NUMBER 24

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board

REPORT DATE 6/16/2017

REPORT NUMBER 17-06

RECOMMENDATION NUMBER 27

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2016 Audit of Information Security at the Railroad Retirement Board

REPORT DATE 6/16/2017

REPORT NUMBER 17-06

RECOMMENDATION NUMBER 28

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Priority Audit Memorandum - Contractor Training Not Assigned

REPORT DATE 7/31/2017

REPORT NUMBER PAM 17-01

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**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** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 4

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 5

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 8

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**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** 9  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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



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

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 15

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

**REPORT DATE** 8/1/2017

**REPORT NUMBER** 17-07

**RECOMMENDATION NUMBER** 17

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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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 18

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board

REPORT DATE 8/1/2017

REPORT NUMBER 17-07

RECOMMENDATION NUMBER 19

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives

REPORT DATE 9/28/2017

REPORT NUMBER 17-08

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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

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

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

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

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

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

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

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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REPORT TITLE Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives

REPORT DATE 9/28/2017

REPORT NUMBER 17-08

RECOMMENDATION NUMBER 13

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2017 Financial Statement Audit Letter to Management

REPORT DATE 2/8/2018

REPORT NUMBER 18-04

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board

REPORT DATE 6/5/2018

REPORT NUMBER 18-06

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board

REPORT DATE 6/5/2018

REPORT NUMBER 18-06

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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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 3  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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

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

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

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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 9  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board  
REPORT DATE 6/5/2018  
REPORT NUMBER 18-06  
RECOMMENDATION NUMBER 13  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 2  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 3  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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



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

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REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 6  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 7  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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REPORT TITLE Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective  
REPORT DATE 7/9/2018  
REPORT NUMBER 18-07  
RECOMMENDATION NUMBER 10  
MANAGEMENT DECISION Management concurred with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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**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** 9

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 18

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018  
**REPORT DATE** 12/19/2018  
**REPORT NUMBER** 19-03  
**RECOMMENDATION NUMBER** 24  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018

**REPORT DATE** 12/19/2018

**REPORT NUMBER** 19-03

**RECOMMENDATION NUMBER** 29

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-05

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Railroad Retirement Board Write-off and Waiver Processes were not Fully Efficient, Effective, or Adequate

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-05

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Fiscal Year 2018 Financial Statement Audit Letter to Management

**REPORT DATE** 2/20/2019

**REPORT NUMBER** 19-06

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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REPORT TITLE Fiscal Year 2018 Financial Statement Audit Letter to Management

REPORT DATE 2/20/2019

REPORT NUMBER 19-06

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Fiscal Year 2018 Financial Statement Audit Letter to Management

REPORT DATE 2/20/2019

REPORT NUMBER 19-06

RECOMMENDATION NUMBER 3

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 1

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 4

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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REPORT TITLE Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board

REPORT DATE 5/16/2019

REPORT NUMBER 19-08

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board

REPORT DATE 5/16/2019

REPORT NUMBER 19-08

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 4

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**REPORT TITLE** Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board  
**REPORT DATE** 5/16/2019  
**REPORT NUMBER** 19-08  
**RECOMMENDATION NUMBER** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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**REPORT TITLE** Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board  
**REPORT DATE** 5/16/2019  
**REPORT NUMBER** 19-08  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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



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

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**REPORT TITLE** Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board

**REPORT DATE** 5/16/2019

**REPORT NUMBER** 19-08

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board

**REPORT DATE** 5/16/2019

**REPORT NUMBER** 19-08

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management did not concur with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 12

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management did not concur with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board

**REPORT DATE** 5/16/2019

**REPORT NUMBER** 19-08

**RECOMMENDATION NUMBER** 14

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 6

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 7

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 8

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 9

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 11

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 15

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 16

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 17

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 18

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** 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** 19

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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



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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$2,238,324

**COST TYPE** Questioned Costs

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

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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 8

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$319,157

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$683,905

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$86,445

**COST TYPE** Questioned Costs

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

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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$24,389

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 13

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 14

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$26,506

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 15

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$10,459

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 16

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 17

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 20

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$5,592

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 21

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$5,418

**COST TYPE** Questioned Costs

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

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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 22

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 23

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 24

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 25

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 26

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$84,535

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 27

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$381

**COST TYPE** Questioned Costs

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



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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 28

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$27,917

**COST TYPE** Questioned Costs

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 29

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 30

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING** \$2,763

**COST TYPE** Questioned Costs

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

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

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 31

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 32

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

**REPORT DATE** 8/5/2019

**REPORT NUMBER** 19-10

**RECOMMENDATION NUMBER** 33

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract

REPORT DATE 8/5/2019

REPORT NUMBER 19-10

RECOMMENDATION NUMBER 34

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 4

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 9/27/2019

REPORT NUMBER 19-14

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 8

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

---

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

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

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

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

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

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

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**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** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 1  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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**REPORT TITLE** The Railroad Retirement Board Disability Programs Do not Effectively Consider Fraud Risk Indicators in the Disability Decision Process

**REPORT DATE** 9/27/2019

**REPORT NUMBER** 19-16

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board Disability Programs Do not Effectively Consider Fraud Risk Indicators in the Disability Decision Process

**REPORT DATE** 9/27/2019

**REPORT NUMBER** 19-16

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board Disability Programs Do not Effectively Consider Fraud Risk Indicators in the Disability Decision Process

**REPORT DATE** 9/27/2019

**REPORT NUMBER** 19-16

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** The Use of Medical Experts During Disability Determinations at the Railroad Retirement Board Can Be Improved

**REPORT DATE** 9/27/2019

**REPORT NUMBER** 19-17

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Use of Medical Experts During Disability Determinations at the Railroad Retirement Board Can Be Improved

**REPORT DATE** 9/27/2019

**REPORT NUMBER** 19-17

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 9

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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



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

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2019

**REPORT DATE** 11/15/2019

**REPORT NUMBER** 20-02

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2019

**REPORT DATE** 11/15/2019

**REPORT NUMBER** 20-02

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2019

**REPORT DATE** 11/15/2019

**REPORT NUMBER** 20-02

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**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** 3

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 7

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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REPORT TITLE Performance Audit of RRB's Compliance with the Federal Information Modernization Act of 2014 for Fiscal Year 2019

REPORT DATE 12/18/2019

REPORT NUMBER 20-04

RECOMMENDATION NUMBER 15

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board's Telework Program Needs Improvement

REPORT DATE 4/24/2020

REPORT NUMBER 20-05

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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REPORT TITLE Railroad Retirement Board's Telework Program Needs Improvement

REPORT DATE 4/24/2020

REPORT NUMBER 20-05

RECOMMENDATION NUMBER 4

MANAGEMENT DECISION Management does not concur with this recommendation.The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board's Telework Program Needs Improvement

REPORT DATE 4/24/2020

REPORT NUMBER 20-05

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management does not concur with this recommendation.The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Railroad Retirement Board's Telework Program Needs Improvement

REPORT DATE 4/24/2020

REPORT NUMBER 20-05

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management does not concur with this recommendation.The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**REPORT TITLE** Railroad Retirement Board's Telework Program Needs Improvement

**REPORT DATE** 4/24/2020

**REPORT NUMBER** 20-05

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management does not concur with this recommendation.The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation.The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation.The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR

**REPORT DATE** 5/12/2020

**REPORT NUMBER** 20-06

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR

**REPORT DATE** 5/12/2020

**REPORT NUMBER** 20-06

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR

**REPORT DATE** 5/12/2020

**REPORT NUMBER** 20-06

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Controls over Medicare Premium Penalties and Refunds Can Be Improved

**REPORT DATE** 6/4/2020

**REPORT NUMBER** 20-07

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$13,044.00

**COST TYPE** Questioned Costs

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

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

---

REPORT TITLE Controls over Medicare Premium Penalties and Refunds Can Be Improved

REPORT DATE 6/4/2020

REPORT NUMBER 20-07

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING Reported with #1

COST TYPE Questioned Costs

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REPORT TITLE Controls over Medicare Premium Penalties and Refunds Can Be Improved

REPORT DATE 6/4/2020

REPORT NUMBER 20-07

RECOMMENDATION NUMBER 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING Reported with #1

COST TYPE Questioned Costs

---

REPORT TITLE Controls over Medicare Premium Penalties and Refunds Can Be Improved

REPORT DATE 6/4/2020

REPORT NUMBER 20-07

RECOMMENDATION NUMBER 4

MANAGEMENT DECISION Management partially concurred with this recommendation.

TOTAL POTENTIAL COST SAVING Reported with #1

COST TYPE Questioned Costs

---

REPORT TITLE Controls over Medicare Premium Penalties and Refunds Can Be Improved

REPORT DATE 6/4/2020

REPORT NUMBER 20-07

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING Reported with #1

COST TYPE Questioned Costs

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



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

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REPORT TITLE Controls over Medicare Premium Penalties and Refunds Can Be Improved

REPORT DATE 6/4/2020

REPORT NUMBER 20-07

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management partially concurred with this recommendation.

TOTAL POTENTIAL COST SAVING Reported with #1

COST TYPE Questioned Costs

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REPORT TITLE Controls over Medicare Premium Penalties and Refunds Can Be Improved

REPORT DATE 6/4/2020

REPORT NUMBER 20-07

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING \$87,011.00

COST TYPE Questioned Costs

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REPORT TITLE Controls over Medicare Premium Penalties and Refunds Can Be Improved

REPORT DATE 6/4/2020

REPORT NUMBER 20-07

RECOMMENDATION NUMBER 8

MANAGEMENT DECISION Management partially concurred with this recommendation.

TOTAL POTENTIAL COST SAVING Reported with #7

COST TYPE Questioned Costs

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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 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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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 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020

REPORT DATE 1/14/2021

REPORT NUMBER 21-03

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 8

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020

REPORT DATE 1/14/2021

REPORT NUMBER 21-03

RECOMMENDATION NUMBER 9

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**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** 10

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020

**REPORT DATE** 5/17/2021

**REPORT NUMBER** 21-05

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020

**REPORT DATE** 5/17/2021

**REPORT NUMBER** 21-05

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

---

**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020

**REPORT DATE** 5/17/2021

**REPORT NUMBER** 21-05

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020

**REPORT DATE** 5/17/2021

**REPORT NUMBER** 21-05

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020

**REPORT DATE** 5/17/2021

**REPORT NUMBER** 21-05

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

---

**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020

**REPORT DATE** 5/17/2021

**REPORT NUMBER** 21-05

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020

**REPORT DATE** 5/17/2021

**REPORT NUMBER** 21-05

**RECOMMENDATION NUMBER** 7

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020

**REPORT DATE** 5/17/2021

**REPORT NUMBER** 21-05

**RECOMMENDATION NUMBER** 8

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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**REPORT TITLE** The Railroad Retirement Board's Disability Briefing Document Process Was Not Fully Effective

**REPORT DATE** 8/16/2021

**REPORT NUMBER** 21-07

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management non concurred with this recommendation. This recommendation will remain open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement

**REPORT DATE** 9/1/2021

**REPORT NUMBER** 21-08

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

---

**REPORT TITLE** Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement

**REPORT DATE** 9/1/2021

**REPORT NUMBER** 21-08

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management did not concur with this recommendation

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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

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REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 4  
MANAGEMENT DECISION Management concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 5  
MANAGEMENT DECISION Management concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 6  
MANAGEMENT DECISION Management concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

---

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

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

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REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 7  
MANAGEMENT DECISION Management concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 8  
MANAGEMENT DECISION Management partially concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 10  
MANAGEMENT DECISION Management partially concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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



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

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REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 11  
MANAGEMENT DECISION Management did not concur with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

---

REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 12  
MANAGEMENT DECISION Management partially concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 13  
MANAGEMENT DECISION Management partially concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

---

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

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

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

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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 Management concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

---

REPORT TITLE Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement  
REPORT DATE 9/1/2021  
REPORT NUMBER 21-08  
RECOMMENDATION NUMBER 17  
MANAGEMENT DECISION Management partially concurred with this recommendation  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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



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

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REPORT TITLE Audit of the Updated IT Initiatives Legacy Systems Modernization Services:  
Re-engineering Mission Essential

REPORT DATE 9/23/2021

REPORT NUMBER 21-10

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Audit of the Updated IT Initiatives Legacy Systems Modernization Services:  
Re-engineering Mission Essential

REPORT DATE 9/23/2021

REPORT NUMBER 21-10

RECOMMENDATION NUMBER 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Improvements Needed for the Designated Change Process at the Railroad  
Retirement Board

REPORT DATE 9/29/2021

REPORT NUMBER 21-11

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Pending

TOTAL POTENTIAL COST SAVING \$807,444

COST TYPE Questioned Costs

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REPORT TITLE Improvements Needed for the Designated Change Process at the Railroad  
Retirement Board

REPORT DATE 9/29/2021

REPORT NUMBER 21-11

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**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** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Designated Change Process at the Railroad Retirement Board  
**REPORT DATE** 9/29/2021  
**REPORT NUMBER** 21-11  
**RECOMMENDATION NUMBER** 4  
**MANAGEMENT DECISION** Pending  
**TOTAL POTENTIAL COST SAVING** \$366,216  
**COST TYPE** Questioned Costs

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**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** 5  
**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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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 8  
MANAGEMENT DECISION Pending  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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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 11  
MANAGEMENT DECISION Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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

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

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

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

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

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

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**REPORT TITLE** Improvements Needed for the Designated Change Process at the Railroad Retirement Board

**REPORT DATE** 9/29/2021

**REPORT NUMBER** 21-11

**RECOMMENDATION NUMBER** 16

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Designated Change Process at the Railroad Retirement Board

**REPORT DATE** 9/29/2021

**REPORT NUMBER** 21-11

**RECOMMENDATION NUMBER** 17

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Designated Change Process at the Railroad Retirement Board

**REPORT DATE** 9/29/2021

**REPORT NUMBER** 21-11

**RECOMMENDATION NUMBER** 18

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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



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

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**REPORT TITLE** Improvements Needed for the Designated Change Process at the Railroad Retirement Board

**REPORT DATE** 9/29/2021

**REPORT NUMBER** 21-11

**RECOMMENDATION NUMBER** 19

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Designated Change Process at the Railroad Retirement Board

**REPORT DATE** 9/29/2021

**REPORT NUMBER** 21-11

**RECOMMENDATION NUMBER** 20

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Improvements Needed for the Designated Change Process at the Railroad Retirement Board

**REPORT DATE** 9/29/2021

**REPORT NUMBER** 21-11

**RECOMMENDATION NUMBER** 21

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** Improvements Needed for the Designated Change Process at the Railroad Retirement Board

**REPORT DATE** 9/29/2021

**REPORT NUMBER** 21-11

**RECOMMENDATION NUMBER** 23

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** Audit of the RRB's DATA Act Submission for the First Quarter of Fiscal Year 2021

**REPORT DATE** 11/5/2021

**REPORT NUMBER** 22-01

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**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** 2

**MANAGEMENT DECISION** Management did not concur with this recommendation

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for FY 2021.  
**REPORT DATE** 1/4/2022  
**REPORT NUMBER** 22-04  
**RECOMMENDATION NUMBER** 10  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 1  
**MANAGEMENT DECISION** Management did not concur with this recommendation  
**TOTAL POTENTIAL COST SAVING** \$1,376,513  
**COST TYPE** 2

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**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** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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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 4

MANAGEMENT DECISION Management concurred with this recommendation

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 1

MANAGEMENT DECISION Management partially concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

---

REPORT TITLE RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic

REPORT DATE 3/17/2022

REPORT NUMBER 22-07

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management did not concur with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 3

MANAGEMENT DECISION Management did not concur with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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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 4

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

---

REPORT TITLE RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic

REPORT DATE 3/17/2022

REPORT NUMBER 22-07

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING \$310,359

COST TYPE Funds Put to Better Use

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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 6

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING see recommendation #5

COST TYPE Funds Put to Better Use

---

REPORT TITLE RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic

REPORT DATE 3/17/2022

REPORT NUMBER 22-07

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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REPORT TITLE RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic

REPORT DATE 3/17/2022

REPORT NUMBER 22-07

RECOMMENDATION NUMBER 8

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic

REPORT DATE 3/17/2022

REPORT NUMBER 22-07

RECOMMENDATION NUMBER 9

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic

REPORT DATE 3/17/2022

REPORT NUMBER 22-07

RECOMMENDATION NUMBER 10

MANAGEMENT DECISION Management did not concur with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic

REPORT DATE 3/17/2022

REPORT NUMBER 22-07

RECOMMENDATION NUMBER 11

MANAGEMENT DECISION Management partially concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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



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

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021

**REPORT DATE** 6/16/2022

**REPORT NUMBER** 22-08

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021

**REPORT DATE** 6/16/2022

**REPORT NUMBER** 22-08

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021

**REPORT DATE** 6/16/2022

**REPORT NUMBER** 22-08

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021

**REPORT DATE** 6/16/2022

**REPORT NUMBER** 22-08

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021

**REPORT DATE** 6/16/2022

**REPORT NUMBER** 22-08

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021

**REPORT DATE** 6/16/2022

**REPORT NUMBER** 22-08

**RECOMMENDATION NUMBER** 6

**MANAGEMENT DECISION** Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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REPORT TITLE The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021

REPORT DATE 6/16/2022

REPORT NUMBER 22-08

RECOMMENDATION NUMBER 7

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021

REPORT DATE 6/16/2022

REPORT NUMBER 22-08

RECOMMENDATION NUMBER 9

MANAGEMENT DECISION Management does not concur with this recommendation. The OIG believes this recommendation should be implemented.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement

REPORT DATE 6/24/2022

REPORT NUMBER 22-09

RECOMMENDATION NUMBER 1

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement

REPORT DATE 6/24/2022

REPORT NUMBER 22-09

RECOMMENDATION NUMBER 2

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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REPORT TITLE Controls Over Recoverable Unemployment and Sickness Overpayments  
Need Improvement

REPORT DATE 6/24/2022

REPORT NUMBER 22-09

RECOMMENDATION NUMBER 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Controls Over Recoverable Unemployment and Sickness Overpayments  
Need Improvement

REPORT DATE 6/24/2022

REPORT NUMBER 22-09

RECOMMENDATION NUMBER 4

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING \$183,858

COST TYPE Questioned Costs

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REPORT TITLE Controls Over Recoverable Unemployment and Sickness Overpayments  
Need Improvement

REPORT DATE 6/24/2022

REPORT NUMBER 22-09

RECOMMENDATION NUMBER 5

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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REPORT TITLE Controls Over Recoverable Unemployment and Sickness Overpayments  
Need Improvement

REPORT DATE 6/24/2022

REPORT NUMBER 22-09

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**REPORT TITLE** Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement  
**REPORT DATE** 6/24/2022  
**REPORT NUMBER** 22-09  
**RECOMMENDATION NUMBER** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement  
**REPORT DATE** 6/24/2022  
**REPORT NUMBER** 22-09  
**RECOMMENDATION NUMBER** 8  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** The RRB Did Not Have Detailed Project Plans to Expend Information Technology Modernization Funds  
**REPORT DATE** 6/29/2022  
**REPORT NUMBER** 22-10  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management partially concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING** \$28,575,000  
**COST TYPE** Questioned Costs

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**REPORT TITLE** Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022  
**REPORT DATE** 11/15/2022  
**REPORT NUMBER** 23-01  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management did not concur with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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

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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 3  
MANAGEMENT DECISION Management did not concur with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 4  
MANAGEMENT DECISION Management did not concur with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 5  
MANAGEMENT DECISION Management did not concur with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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

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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 7  
MANAGEMENT DECISION Management did not concur with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

---

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

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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 9  
MANAGEMENT DECISION Management did not concur with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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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 Management did not concur with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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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 11  
MANAGEMENT DECISION Management did not concur with this recommendation.  
TOTAL POTENTIAL COST SAVING  
COST TYPE

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

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

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



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

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**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** 14  
**MANAGEMENT DECISION** Management did not concur with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 15  
**MANAGEMENT DECISION** Management did not concur with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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**REPORT TITLE** Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2022  
**REPORT DATE** 1/18/2023  
**REPORT NUMBER** 23-02  
**RECOMMENDATION NUMBER** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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

REPORT DATE 1/18/2023

REPORT NUMBER 23-02

RECOMMENDATION NUMBER 3

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 1/18/2023

REPORT NUMBER 23-02

RECOMMENDATION NUMBER 4

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 1/18/2023

REPORT NUMBER 23-02

RECOMMENDATION NUMBER 6

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 7

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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

REPORT DATE 1/18/2023

REPORT NUMBER 23-02

RECOMMENDATION NUMBER 8

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

REPORT DATE 1/18/2023

REPORT NUMBER 23-02

RECOMMENDATION NUMBER 9

MANAGEMENT DECISION Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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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 Management concurred with this recommendation.

TOTAL POTENTIAL COST SAVING

COST TYPE

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

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

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**REPORT TITLE** The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022

**REPORT DATE** 5/19/2023

**REPORT NUMBER** 23-04

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022

**REPORT DATE** 5/19/2023

**REPORT NUMBER** 23-04

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022

**REPORT DATE** 5/19/2023

**REPORT NUMBER** 23-04

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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**REPORT TITLE** The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022

**REPORT DATE** 5/19/2023

**REPORT NUMBER** 23-04

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022

**REPORT DATE** 5/19/2023

**REPORT NUMBER** 23-04

**RECOMMENDATION NUMBER** 5

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 1

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 2

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING** \$358,800,000

**COST TYPE** Questioned Costs

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 3

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 4

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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

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

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**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** 7  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 9

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 10

**MANAGEMENT DECISION** Management does not concur with this recommendation. This recommendation remains open because the Office of Inspector General for the Railroad Retirement Board continues to see the need for the recommended corrective action.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 11

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 12

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 13

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 14

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

**REPORT DATE** 8/9/2023

**REPORT NUMBER** 23-05

**RECOMMENDATION NUMBER** 15

**MANAGEMENT DECISION** Management concurred with this recommendation.

**TOTAL POTENTIAL COST SAVING**

**COST TYPE**

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

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

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

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

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

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

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

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

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**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** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens  
**REPORT DATE** 8/9/2023  
**REPORT NUMBER** 23-05  
**RECOMMENDATION NUMBER** 21  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**REPORT TITLE** Audit of the Railroad Retirement Board's Records and Information Management Program  
**REPORT DATE** 9/27/2023  
**REPORT NUMBER** 23-06  
**RECOMMENDATION NUMBER** 1  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 2  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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**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** 3  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 4  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 5  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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**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** 6  
**MANAGEMENT DECISION** Management concurred with this recommendation.  
**TOTAL POTENTIAL COST SAVING**  
**COST TYPE**

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

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

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

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

In addition to the reports identified on the previous pages with hyperlinks to our audit library, OA has released the following reports and/or memoranda that are restricted.

'Audit of Controls to Safeguard Sensitive Personally Identifiable Information' (Report No. 07-09). The purpose of this audit was to assess the effectiveness of the agency's policies, procedures, and practices to adequately safeguard sensitive Personally Identifiable Information (PII). This report was restricted from public distribution because of its sensitive nature. Specifically, we noted that the RRB needs to establish a more comprehensive security program to fully ensure the physical security of sensitive PII at all RRB offices including sanitization and disposal of documents and equipment containing PII, security of sensitive PII when in transit, and accountability of equipment which may contain PII.

'Priority Audit Memorandum - Contractor Training Not Assigned' (PAM 17-01). The purpose of this memorandum was to ensure timely completion of security awareness and safeguarding controlled unclassified information training by RRB contractors. This memorandum was restricted from public distribution because of its sensitive nature.

With regard to Total Potential Cost Savings, the Inspector General Act of 1978 defines 'Funds Put to Better Use' as those associated with a recommendation by the Office that funds could be used more efficiently if management of an establishment took actions to implement and complete the recommendation. The OIG considers 'Funds Put to Better Use' to be the known dollar value of errors detected in our audit tests. The Inspector General Act of 1978 defines 'Questioned Costs' as those that result from an alleged violation governing the expenditure of funds, a cost that is not supported by adequate documentation, or expenditure for a purpose that is unnecessary or unreasonable. The OIG considers sample projections based on an estimated number of error cases to be 'Questioned Costs.' An audit report can have both 'Questioned Costs' and 'Funds Put to Better Use.'