Office of Inspector General

Railroad Retirement Board



Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2019 The Office of Audit (OA) conducts financial, performance, and compliance audits and evaluations of Railroad Retirement Board (RRB) programs. These responsibilities include performing the statutorily required annual audit of the RRB's financial statements and the evaluation of the agency's information security program pursuant to the Federal Information Security Modernization Act of 2014. In addition, OA regularly conducts audits and evaluations of the RRB's Medicare 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, 2019, the Office of Audit had 430 open recommendations for improvement, 129 of which RRB Management did not concur. The OIG believes all 430 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.

This includes 430 open recommendations plus 4 implemented recommendations still being collected less 6 open recommendations from management information reports (MIR) that do not meet the criteria for semiannual reporting purposes.

| REPORT TITLE | Management Information Report - Financial Interchange: Status of Prior Recommendations for Change |
|-----------------------------|---|
| REPORT DATE | 9/28/1999 |
| REPORT NUMBER | 99-16 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | \$48,000,000 |
| COST TYPE | Funds Put to Better Use |
| REPORT TITLE | Evaluation of the RRB's Processing of Disability Earnings Cases |
| REPORT DATE | 2/11/2005 |
| REPORT NUMBER | 05-03 |
| RECOMMENDATION NUMBER | 1 |
| 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 |

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

| 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 |
| 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 |
| 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 | 6 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING | Management concurred with this recommendation. |

| REPORT TITLE | Audit of Controls to Safeguard Sensitive Personally Identifiable Information |
|---|--|
| REPORT DATE | 9/27/2007 |
| REPORT NUMBER | 07-09 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| REPORT TITLE | Audit of Controls to Safeguard Sensitive Personally Identifiable Information |
| REPORT DATE | 9/27/2007 |
| REPORT NUMBER | 07-09 |
| RECOMMENDATION NUMBER | 10 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Audit of Controls to Safeguard Sensitive Personally Identifiable Information |
| | |
| REPORT DATE | 9/27/2007 |
| REPORT DATE REPORT NUMBER | 9/27/2007 07-09 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | 9/27/2007 07-09 11 |
| REPORT NUMBER | 07-09 |
| REPORT NUMBER RECOMMENDATION NUMBER | 07-09 11 |

| 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 | |
| | |
| 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 | |
| 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 | |
| | |
| 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 | |
| | |

| 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 | 10 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | |
| | |
| | |
| REPORT TITLE | Fiscal Year 2008 Financial Statement Audit Letter to Management |
| REPORT TITLE | |
| REPORT DATE | 3/24/2009 |
| | |
| REPORT DATE REPORT NUMBER | 3/24/2009 09-02 12 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | 3/24/2009 09-02 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION | 3/24/2009 09-02 12 Management concurred with this recommendation. |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | 3/24/2009 09-02 12 Management concurred with this recommendation. \$600,000 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | 3/24/2009 09-02 12 Management concurred with this recommendation. \$600,000 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | 3/24/2009 09-02 12 Management concurred with this recommendation. \$600,000 Funds Put to Better Use |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | 3/24/2009 09-02 12 Management concurred with this recommendation. \$600,000 Funds Put to Better Use |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE | 3/24/2009 09-02 12 Management concurred with this recommendation. \$600,000 Funds Put to Better Use Fiscal Year 2008 Financial Statement Audit Letter to Management |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE | 3/24/2009 09-02 12 Management concurred with this recommendation. \$600,000 Funds Put to Better Use Fiscal Year 2008 Financial Statement Audit Letter to Management 3/24/2009 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER | 3/24/2009 09-02 12 Management concurred with this recommendation. \$600,000 Funds Put to Better Use Fiscal Year 2008 Financial Statement Audit Letter to Management 3/24/2009 09-02 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | 3/24/2009 09-02 12 Management concurred with this recommendation. \$600,000 Funds Put to Better Use Fiscal Year 2008 Financial Statement Audit Letter to Management 3/24/2009 09-02 13 |

| REPORT TITLE | Audit of the Railroad Medicare Integrity Program at Palmetto Government Benefits Administrators |
|--|--|
| REPORT DATE | 9/25/2009 |
| REPORT NUMBER | 09-04 |
| RECOMMENDATION NUMBER | 2 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| 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 | |
| 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 | |
| | |
| REPORT TITLE | Review of the Technical Approach and Methodology Used to Determine the Annual Financial Interchange Amount for the Year Ended September 30, 2008 |
| REPORT DATE | 5/19/2010 |
| REPORT NUMBER | 10-07 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |

| REPORT TITLE | Review of the Accuracy of the Financial Interchange as Executed for the Year Ended September 30, 2008 |
|---|--|
| REPORT DATE | 5/25/2010 |
| REPORT NUMBER | 10-10 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | |
| REPORT TITLE | Audit of Controls Over Railroad Medicare Contract Costs |
| | |
| REPORT DATE | 4/20/2011 |
| REPORT NUMBER | 11-06 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | \$6,793,002 |
| COST TYPE | Questioned Costs |
| | |
| REPORT TITLE | Audit of Controls Over Railroad Medicare Contract Costs |
| | 4/20/2044 |
| REPORT DATE | 4/20/2011 |
| REPORT NUMBER | 11-06 |
| RECOMMENDATION NUMBER | 4 |
| NANIA OFNENIT DECICION | NATION AND A STREET AND A STREE |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. \$168,539 Questioned Costs |

| REPORT TITLE | Audit of Controls Over Railroad Medicare Contract Costs |
|-----------------------------|---|
| REPORT DATE | 4/20/2011 |
| REPORT NUMBER | 11-06 |
| RECOMMENDATION NUMBER | 10 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| | |
| REPORT TITLE | Audit of Controls Over Railroad Medicare Contract Costs |
| REPORT DATE | 4/20/2011 |
| REPORT NUMBER | 11-06 |
| RECOMMENDATION NUMBER | 11 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| | |
| 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 | |
| | |
| REPORT TITLE | Review of the Railroad Retirement Board's Security Patch Management Process - Abstract |
| REPORT DATE | 7/7/2011 |
| REPORT NUMBER | 11-08 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| REPORT TITLE | Review of the Railroad Retirement Board's Security Patch Management Process - Abstract |
|--|--|
| REPORT DATE | 7/7/2011 |
| REPORT NUMBER | 11-08 |
| RECOMMENDATION NUMBER | 7 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Review of the Railroad Retirement Board's Security Patch Management Process - Abstract |
| REPORT DATE | 7/7/2011 |
| REPORT NUMBER | 11-08 |
| RECOMMENDATION NUMBER | 13 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| | |
| REPORT TITLE | Inspection of the Railroad Retirement Board's Agency Enterprise General Information Support System Certification and Accreditation - Abstract |
| REPORT DATE | 9/28/2011 |
| REPORT NUMBER | 11-10 |
| RECOMMENDATION NUMBER | 2 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |

| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| REPORT TITLE | Fiscal Year 2011 Financial Statement Audit Letter to Management |
| REPORT DATE | 1/31/2012 |
| REPORT NUMBER | 12-04 |
| RECOMMENDATION NUMBER | 5 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | |

| 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 | |
| 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 | 6 |
| 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 | 7 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| | |
| 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 | 8 |
| 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 | |

| 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 | |
| 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 | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| 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 | 4 |
| MANAGEMENT DECISION | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| 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 |

| 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 | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 2 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 13 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | Management concurred with this recommendation. |
| COST TYPE | |
| 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 | 15 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| 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 | |
| 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 | |
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with the Government Charge Card Abuse Prevention Act of 2012 |
| REPORT DATE | 9/19/2013 |
| REPORT NUMBER | 13-10 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with the Government Charge Card Abuse Prevention Act of 2012 |
| REPORT DATE | 9/19/2013 |
| REPORT NUMBER | 13-10 |
| RECOMMENDATION NUMBER | 2 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| REPORT TITLE | Audit of the Railroad Retirement Board's Privacy Program |
|---|---|
| REPORT DATE | 9/19/2013 |
| REPORT NUMBER RECOMMENDATION NUMBER | 13-11 5 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| REPORT TITLE | Audit of the Railroad Retirement Board's Privacy Program |
| REPORT DATE | 9/20/2013 |
| REPORT NUMBER RECOMMENDATION NUMBER | 13-11 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| REPORT TITLE | Audit of the Railroad Retirement Board's Privacy Program |
| | , 3 |
| REPORT DATE | 9/20/2013 |
| REPORT DATE REPORT NUMBER | |
| REPORT NUMBER RECOMMENDATION NUMBER | 9/20/2013 13-11 3 |
| REPORT NUMBER | 9/20/2013 13-11 |
| REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | 9/20/2013 13-11 3 |
| REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | 9/20/2013 13-11 3 Management concurred with this recommendation. |
| REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER | 9/20/2013 13-11 3 Management concurred with this recommendation. Audit of the Railroad Retirement Board's Privacy Program 9/20/2013 13-11 |
| REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE | 9/20/2013 13-11 3 Management concurred with this recommendation. Audit of the Railroad Retirement Board's Privacy Program 9/20/2013 |

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

| REPORT TITLE | Fiscal Year 2013 Financial Statement Audit Letter to Management |
|-----------------------------|---|
| REPORT DATE | 2/20/2014 |
| REPORT NUMBER | 14-02 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Fiscal Year 2013 Audit of Information Security at the Railroad Retirement Board - Abstract |
| REPORT DATE | 3/4/2014 |
| REPORT NUMBER | 14-03 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Fiscal Year 2013 Audit of Information Security at the Railroad Retirement Board - Abstract |
| REPORT DATE | 3/4/2014 |
| REPORT NUMBER | 14-03 |
| RECOMMENDATION NUMBER | 6 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 |

| 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 | |
| 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 | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 4 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 5 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| 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 | 6 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 7 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 8 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 9 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| 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 | 10 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| | |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| REPORT TITLE | Audit of the Business Process Controls in the Financial Management Integrated System |
| REPORT DATE | 8/1/2014 |
| REPORT NUMBER | 14-10 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | \$17,300,000 |
| COST TYPE | Questioned Costs |

| REPORT TITLE | Audit of the Business Process Controls in the Financial Management Integrated System |
|-----------------------------|---|
| REPORT DATE | 8/1/2014 |
| REPORT NUMBER | 14-10 |
| RECOMMENDATION NUMBER | 2 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | |
| | |
| 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 | |
| | |
| 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 | |
| | |

| 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 | 4 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 5 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| 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 | |

| REPORT TITLE | Fiscal Year 2014 Financial Statement Audit Letter to Management |
|--|---|
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | 3/31/2015 15-05 2 Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| 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 | |
| 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 | |
| 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 |

| 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 | |
| | |
| 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 | |
| | |
| 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 | |

| 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 |
| 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 | |
| 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 | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |

| 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 | 4 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | |
| 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 | |

| | Audit of the Internal Controls Over Obligations at the Dailysed Dations at |
|---|--|
| 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 | |
| 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 | 11 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| REPORT TITLE | Audit of the Internal Controls Over Obligations at the Railroad Retirement Board |
| REPORT TITLE | - |
| | Board |
| REPORT DATE | Board 8/14/2015 |
| REPORT DATE REPORT NUMBER | Board 8/14/2015 15-08 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | Board 8/14/2015 15-08 12 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION | Board 8/14/2015 15-08 12 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Board 8/14/2015 15-08 12 Management concurred with this recommendation. |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | Board 8/14/2015 15-08 12 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Board 8/14/2015 15-08 12 Management concurred with this recommendation. Audit of the Internal Controls Over Obligations at the Railroad Retirement |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE | Board 8/14/2015 15-08 12 Management concurred with this recommendation. Audit of the Internal Controls Over Obligations at the Railroad Retirement Board |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE | Board 8/14/2015 15-08 12 Management concurred with this recommendation. Audit of the Internal Controls Over Obligations at the Railroad Retirement Board 8/14/2015 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER | Board 8/14/2015 15-08 12 Management concurred with this recommendation. Audit of the Internal Controls Over Obligations at the Railroad Retirement Board 8/14/2015 15-08 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | Board 8/14/2015 15-08 12 Management concurred with this recommendation. Audit of the Internal Controls Over Obligations at the Railroad Retirement Board 8/14/2015 15-08 16 |

| 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 | |
| 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 | |
| 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 | |
| | |

| REPORT TITLE | Fiscal Year 2015 Financial Statement Audit Letter to Management |
|------------------------------|--|
| REPORT DATE | 2/2/2016 |
| REPORT NUMBER | 16-04 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | 5 |
| COST TYPE | |
| | |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

| 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 | |
| | |
| 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 | 13 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 |
| REPORT NUMBER RECOMMENDATION NUMBER | 16-05 14 |
| | 14 |
| RECOMMENDATION NUMBER | |
| RECOMMENDATION NUMBER | 14 |
| RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | 14 |
| RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | 14 |
| RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | 14 Management concurred with this recommendation. Control Weaknesses Diminish the Value of Medical Opinions in the Railroad |
| RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE | 14 Management concurred with this recommendation. Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process |
| RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE | 14 Management concurred with this recommendation. Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process 3/9/2016 |
| RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER | 14 Management concurred with this recommendation. Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process 3/9/2016 16-05 |
| RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | 14 Management concurred with this recommendation. Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process 3/9/2016 16-05 15 |

| 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 | 16 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 17 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| 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 | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| | |
| TOTAL POTENTIAL COST SAVING | |

| 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 | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 4 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 5 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | 6 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| | |

| 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 | 7 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 8 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 9 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 10 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| 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 | 11 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 14 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 15 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| 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 | |
| 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 | 20 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | 23 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

| 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 |
| 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 | |
| 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 | |

| 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 |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

| 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 | 17 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 18 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 19 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 20 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| REPORT TITLERailroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal RequirementsREPORT DATE8/22/2016REPORT NUMBER16-10RECOMMENDATION NUMBER23 |
|---|
| REPORT NUMBER16-10RECOMMENDATION NUMBER23 |
| 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 |
| Report TITLE Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs Ir Accordance With Federal Requirements |
| REPORT DATE 8/22/2016 |
| REPORT NUMBER 16-10 |
| RECOMMENDATION NUMBER 24 |
| MANAGEMENT DECISIONManagement 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 |
| REPORT TITLE Digital Accountability and Transparency Act of 2014 Readiness Assessment for the Railroad Retirement Board |
| REPORT DATE 10/4/2016 |
| REPORT NUMBER DATA Act |
| RECOMMENDATION NUMBER 1 |
| MANAGEMENT DECISION Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE |
| REPORT TITLE Digital Accountability and Transparency Act of 2014 Readiness Assessment for the Railroad Retirement Board |
| REPORT DATE 10/4/2016 |
| REPORT NUMBER DATA Act |
| RECOMMENDATION NUMBER 2 |
| MANAGEMENT DECISION Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE |

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2019

| REPORT TITLE | Digital Accountability and Transparency Act of 2014 Readiness Assessment for the Railroad Retirement Board |
|--|--|
| REPORT DATE | 10/4/2016 |
| REPORT NUMBER | DATA Act |
| RECOMMENDATION NUMBER | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Digital Accountability and Transparency Act of 2014 Readiness Assessment |
| | for the Railroad Retirement Board |
| REPORT DATE | 10/4/2016 |
| REPORT NUMBER | DATA Act |
| RECOMMENDATION NUMBER | 4 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| REPORT TITLE | Fiscal Very 2016 Financial Statement Audit Latter to Management |
| | 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 | |
| | |

| REPORT TITLE | Fiscal Year 2016 Financial Statement Audit Letter to Management |
|------------------------------|--|
| REPORT DATE | 2/16/2017 |
| REPORT NUMBER | 17-03 |
| RECOMMENDATION NUMBER | 6 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Fiscal Year 2016 Financial Statement Audit Letter to Management |
| REPORT DATE | 2/16/2017 |
| REPORT NUMBER | 17-03 |
| RECOMMENDATION NUMBER | 7 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | 1 |
| 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 | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation |
| REPORT DATE | 4/11/2017 |
| REPORT NUMBER | 17-04 |
| RECOMMENDATION NUMBER | 2 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| 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 | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 4 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| 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 | 6 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |

| 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 | 7 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| REPORT TITLE | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation |
| REPORT DATE | 4/11/2017 |
| REPORT NUMBER RECOMMENDATION NUMBER | 17-04 8 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 9 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 10 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| 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 | |
| | |
| 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 | 12 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | 13 |
| MANAGEMENT DECISION | Management does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING | \$51,589 |
| COST TYPE | Questioned Costs |
| | |
| 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 | 14 |
| 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 | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation |
|--|--|
| REPORT DATE | 4/11/2017 |
| REPORT NUMBER | 17-04 |
| 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 | |
| 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 | 16 |
| 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 | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation |
| REPORT DATE | 4/11/2017 |
| REPORT NUMBER | 17-04 |
| RECOMMENDATION NUMBER | 17 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | \$2,173 |
| COST TYPE | Questioned Costs |

| REPORT TITLE | Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation |
|--|---|
| REPORT DATE | 4/11/2017 |
| REPORT NUMBER RECOMMENDATION NUMBER | 17-04 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 | 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 | |
| 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 | |

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

| 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 | |
| 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 | 5 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 6 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |

| 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 | 8 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 11 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| 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 | 12 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 15 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| 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 | 16 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 17 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| 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 | |

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

| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 29 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 30 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| 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 | 32 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 33 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 34 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 35 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| 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 | |
| | |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

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

| 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 | |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

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

| 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 | |
| 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 | |
| | |
| 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 | |
| | |
| 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 | 8 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |

| 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 | |
| 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 | |
| | |
| 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 | |
| | |
| 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 | |
| | |

| REPORT TITLE | Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives |
|---|---|
| | |
| | 9/28/2017 |
| REPORT NUMBER RECOMMENDATION NUMBER | 17-08 13 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate |
| REPORT DATE | 11/8/2017 |
| REPORT NUMBER | 18-01 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| REPORT TITLE | Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate |
| REPORT DATE | 11/8/2017 |
| REPORT NUMBER | 18-01 |
| RECOMMENDATION NUMBER | 2 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| REPORT TITLE | Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate |
| REPORT DATE | 11/8/2017 |
| REPORT NUMBER | 18-01 |
| RECOMMENDATION NUMBER | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |

| REPORT TITLE | Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate |
|---------------------------------------|--|
| REPORT DATE | 11/8/2017 |
| REPORT NUMBER | 18-01 |
| RECOMMENDATION NUMBER | 4 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | - |
| COST TYPE | |
| | |
| REPORT TITLE | Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate |
| REPORT DATE | 11/8/2017 |
| REPORT NUMBER | 18-01 |
| RECOMMENDATION NUMBER | 5 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate |
| REPORT DATE | 11/8/2017 |
| REPORT NUMBER | 18-01 |
| RECOMMENDATION NUMBER | 6 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| REPORT TITLE | Railroad Retirement Board's Initial DATA Act Submission, While Timely, Was Not Complete or Accurate |
| REPORT DATE | 11/8/2017 |
| REPORT NUMBER | 18-01 |
| RECOMMENDATION NUMBER | 7 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| | |

| REPORT TITLE | Fiscal Year 2017 Financial Statement Audit Letter to Management |
|--|---|
| REPORT DATE | 2/8/2018 |
| REPORT NUMBER | 18-04 |
| RECOMMENDATION NUMBER | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | \$28,600,000 |
| COST TYPE | Questioned Costs |
| REPORT TITLE | Fiscal Year 2017 Financial Statement Audit Letter to Management |
| REPORT DATE | 2/8/2018 |
| REPORT NUMBER | 18-04 |
| RECOMMENDATION NUMBER | 4 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | \$329,700,000 |
| COST TYPE | Questioned Costs |
| 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 | |
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2017 Performance and Accountability Report |
| REPORT DATE | 5/9/2018 |
| REPORT NUMBER | 18-05 |
| RECOMMENDATION NUMBER | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | \$895 |
| COST TYPE | Questioned costs |

| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2017 Performance and Accountability Report |
|---|---|
| REPORT DATE | 5/9/2018 |
| REPORT NUMBER | 18-05 |
| RECOMMENDATION NUMBER | 2 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | \$5,500,000 |
| COST TYPE | Questioned cost |
| REPORT TITLE | Audit of the Railroad Retirement Board's Compliance with Improper Payments Elimination and Recovery Act of 2010 in Fiscal Year 2017 Performance and Accountability Report |
| REPORT DATE | 5/9/2018 |
| REPORT NUMBER | 18-05 |
| RECOMMENDATION NUMBER | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| REPORT TITLE | Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board |
| REPORT TITLE | • |
| | Board |
| REPORT DATE | Board 6/5/2018 |
| REPORT DATE REPORT NUMBER | Board 6/5/2018 18-06 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | Board 6/5/2018 18-06 1 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION | Board 6/5/2018 18-06 1 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | Board 6/5/2018 18-06 1 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Board 6/5/2018 18-06 1 Management concurred with this recommendation. Fiscal Year 2017 Audit of Information Security at the Railroad Retirement |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE | Board 6/5/2018 18-06 1 Management concurred with this recommendation. Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE | Board 6/5/2018 18-06 1 Management concurred with this recommendation. Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board 6/5/2018 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER | Board 6/5/2018 18-06 1 Management concurred with this recommendation. Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board 6/5/2018 18-06 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | Board 6/5/2018 18-06 1 Management concurred with this recommendation. Fiscal Year 2017 Audit of Information Security at the Railroad Retirement Board 6/5/2018 18-06 2 |

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

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

| 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 | 11 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | |
| 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 | |
| | |
| 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 | 14 |
| RECOMMENDATION NUMBER MANAGEMENT DECISION | 14 Management concurred with this recommendation. |
| | |
| MANAGEMENT DECISION | |

| 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 | |
| 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 | 19 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | 20 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | Management concurred with this recommendation. |
| COST TYPE | |
| 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 | |

| | Enterprise Dick Management Process of the Deilroad Definement Deard Was |
|-----------------------------|--|
| 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 | 1 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| 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 | |
| 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 | |

| 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 | |
| | |
| 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 | |
| | |
| 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 | 18-07 10 |
| RECOMMENDATION NUMBER | |
| | 10 |
| MANAGEMENT DECISION | 10 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | 10 Management concurred with this recommendation. |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | 10 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | 10 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE | 10 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE | 10 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER | 10 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | 10 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 1 |

| 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 | 2 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| 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 | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| | |
| | |
| REPORT TITLE | Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 |
| REPORT TITLE | • |
| | Security Modernization Act of 2014 Fiscal Year 2018 |
| REPORT DATE | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 |
| REPORT DATE REPORT NUMBER | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 7 |
| REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE REPORT TITLE REPORT DATE REPORT NUMBER RECOMMENDATION NUMBER MANAGEMENT DECISION | Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 4 Management concurred with this recommendation. Performance Audit of RRB's Compliance with the Federal Information Security Modernization Act of 2014 Fiscal Year 2018 12/19/2018 19-03 7 |

| REPORT TITLE | Parformance Audit of PDP's Compliance with the Endered Information |
|---|---|
| REPORT HILE | 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 | 8 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| 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 | 10 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 11 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |

| 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 | |
| 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 | 13 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| | |
| 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 | 14 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 15 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |

| 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 | 16 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| | |
| 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 | 17 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| | |
| 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 | |
| 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 | 19 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |
| | |

| 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 | 20 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| | |
| 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 | 22 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | 23 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPE | |

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

| 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 | 28 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING | |
| COST TYPE | |
| 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 | |
| | |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 | |

| 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 | |
| | |
| 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 | |
| | |
| 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 | |
| | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

| REPORT TITLE | Fiscal Year 2018 Financial Statement Audit Letter to Management |
|---|---|
| REPORT DATE | 2/20/2019 |
| REPORT NUMBER | 19-06 |
| RECOMMENDATION NUMBER | 4 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| REPORT TITLE | Fiscal Year 2018 Financial Statement Audit Letter to Management |
| REPORT DATE | 2/20/2019 |
| REPORT NUMBER | 19-06 |
| RECOMMENDATION NUMBER | 5 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| REPORT TITLE | Fiscal Year 2018 Financial Statement Audit Letter to Management |
| REPORT DATE | 2/20/2019 |
| REPORT NUMBER | 19-06 |
| RECOMMENDATION NUMBER | 7 |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |
| 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| 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 | |
| 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 | |
| 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 | |
| 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 | |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING | |

| REPORT TITLEImprovements Needed for the Unapplied Cash Process at the Railroad Retirement BoardREPORT DATE5/16/2019REPORT NUMBER19-08RECOMMENDATION NUMBER4MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING COST TYPEImprovements Needed for the Unapplied Cash Process at the Railroad Retirement BoardREPORT TITLEImprovements Needed for the Unapplied Cash Process at the Railroad Retirement BoardREPORT DATE5/16/2019REPORT NUMBER19-08RECOMMENDATION NUMBER5MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING5 |
|--|
| REPORT NUMBER RECOMMENDATION NUMBER19-08MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPEManagement concurred with this recommendation.REPORT NITLEImprovements Needed for the Unapplied Cash Process at the Railroad Retirement BoardREPORT DATE5/16/2019REPORT NUMBER RECOMMENDATION NUMBER19-08S5MANAGEMENT DECISIONManagement concurred with this recommendation. |
| RECOMMENDATION NUMBER4MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPEManagement concurred with this recommendation.REPORT TITLEImprovements Needed for the Unapplied Cash Process at the Railroad Retirement BoardREPORT DATE5/16/2019REPORT NUMBER19-08RECOMMENDATION NUMBER5MANAGEMENT DECISIONManagement concurred with this recommendation. |
| MANAGEMENT DECISION TOTAL POTENTIAL COST SAVING COST TYPEManagement concurred with this recommendation.REPORT TITLEImprovements Needed for the Unapplied Cash Process at the Railroad Retirement BoardREPORT DATE5/16/2019REPORT NUMBER19-08RECOMMENDATION NUMBER5MANAGEMENT DECISIONManagement concurred with this recommendation. |
| TOTAL POTENTIAL COST SAVING COST TYPEImprovements Needed for the Unapplied Cash Process at the Railroad Retirement BoardREPORT DATE5/16/2019REPORT NUMBER RECOMMENDATION NUMBER5MANAGEMENT DECISIONManagement concurred with this recommendation. |
| REPORT TITLEImprovements Needed for the Unapplied Cash Process at the Railroad Retirement BoardREPORT DATE5/16/2019REPORT NUMBER19-08RECOMMENDATION NUMBER5MANAGEMENT DECISIONManagement concurred with this recommendation. |
| Retirement BoardREPORT DATE5/16/2019REPORT NUMBER19-08RECOMMENDATION NUMBER5MANAGEMENT DECISIONManagement concurred with this recommendation. |
| REPORT NUMBER19-08RECOMMENDATION NUMBER5MANAGEMENT DECISIONManagement concurred with this recommendation. |
| RECOMMENDATION NUMBER 5 MANAGEMENT DECISION Management concurred with this recommendation. |
| MANAGEMENT DECISION Management concurred with this recommendation. |
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| TOTAL POTENTIAL COST SAVING |
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| COST TYPE |
| |
| REPORT TITLE Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board Retirement Board |
| REPORT DATE 5/16/2019 |
| REPORT NUMBER 19-08 |
| RECOMMENDATION NUMBER 6 |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believe this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING |
| COST TYPE |
| |
| REPORT TITLE Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board 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 |

| 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 | |
| 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 | |
| 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 | |

| 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 | 5 |
| COST TYPE | |
| | |
| 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 | |
| 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 | |
| | |
| 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 | |

| 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 | |
| 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 | |
| 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 | 3 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| 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 | 4 |
| 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 | 5 |
| 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 | 6 |
| 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 | 7 |
| 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 | 8 |
| 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 | 9 |
| 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 | 10 |
| 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 | 11 |
| 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 | 12 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| 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 | 13 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| 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 | 14 |
| MANAGEMENT DECISION | Management concurred with this recommendation. |
| 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 | 15 |
| 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 | 16 |
| 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 | 17 |
| 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 | 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 | |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| 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 | |

| 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 | |
| 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 |
| 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 |

| REPORT DATE 8/5/2019 |
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| REPORT NUMBER 19-10 |
| RECOMMENDATION NUMBER 9 |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING \$683,905 |
| COST TYPE Questioned Costs |
| |
| 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 DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING \$86,445 |
| COST TYPE Questioned Costs |
| |
| 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 DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented. |
| TOTAL POTENTIAL COST SAVING \$24,389 |
| COST TYPE Questioned Costs |

| 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 | |
| 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 | |
| | |
| 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 |

| 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 |
| 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 | |
| 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 | |

| REPORT DATE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER18MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVINGCOST TYPEREPORT TITLERailroad Medicare Controls Over Evaluation and Management ServicesREPORT DATE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER19MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVINGCOST TYPEREPORT TITLERailroad Medicare Controls Over Evaluation and Management ServicesREPORT TITLESold Medicare Controls Over Evaluation and Management ServicesREPORT TITLESold Medicare Controls Over Evaluation and Management ServicesCOST TYPEQuestioned CostsTOTAL POTENTIAL COST SAVINGS5.592COST TYPEQuestioned CostsREPORT TITLERailroad Medicare Controls Over Evaluation and Management ServicesREPORT TITLERailroad Medicare Controls Over Evaluation and Management ServicesWere Not Fully Adequate - AbstractTOTAL POTENTIAL COST SAVINGS5.592Cost TYPEREPORT NUMBER19-10REPORT NUMBER19-10REPORT NUMBE | REPORT TITLE | Railroad Medicare Controls Over Evaluation and Management Services |
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| REPORT NUMBER 19-10 RECOMMENDATION NUMBER 18 MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING Version of the second se | | Were Not Fully Adequate - Abstract |
| RECOMMENDATION NUMBER 18 MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 REPORT NUMBER 19-10 RECOMMENDATION NUMBER 19 MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING 19 MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING 19 REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract 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 REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract | REPORT DATE | 8/5/2019 |
| MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING Management concurred with this recommendation. REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 RECOMMENDATION NUMBER 19 MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING Management concurred with this recommendation. COST TYPE REPORT TITLE 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 REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services this recommendation should be implemented. < | REPORT NUMBER | 19-10 |
| TOTAL POTENTIAL COST SAVING COST TYPE Reiroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 REPORT DATE 8/5/2019 REPORT NUMBER 19-10 RECOMMENDATION NUMBER 19 MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING COST TYPE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 REPORT NUMBER 19-10 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 REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract Were Not Fully Adequate - Abstract REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract Were Not Fully Adequate | RECOMMENDATION NUMBER | 18 |
| COST TYPE REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 REPORT DATE 8/5/2019 REPORT NUMBER 19 MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING COST TYPE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 REPORT NUMBER 19-10 REPORT NUMBER 19-10 REPORT 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 REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 REPORT NUMBER 19-10 | MANAGEMENT DECISION | Management concurred with this recommendation. |
| 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 19 MANAGEMENT DECISION Management concurred with this recommendation. TOTAL POTENTIAL COST SAVING COST TYPE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 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 REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT TITLE Railroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - Abstract REPORT DATE 8/5/2019 REPORT DATE 8/5/2019 REPORT NUMBER 19-10 RECOMMENDATION NUMBER 21 MANAGEMENT DECISION Management does not concur with this recommendation. The OIG b | TOTAL POTENTIAL COST SAVING | |
| Were Not Fully Adequate - AbstractREPORT DATE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER19MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING COST TYPERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT DATE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER20MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,592COST TYPEQuestioned CostsREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLES/2019REPORT NUMBER19-10RECOMMENDATION NUMBER21MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | COST TYPE | |
| Were Not Fully Adequate - AbstractREPORT DATE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER19MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVING COST TYPERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT DATE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER20MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,592COST TYPEQuestioned CostsREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLES/2019REPORT NUMBER19-10RECOMMENDATION NUMBER21MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | | |
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| RECOMMENDATION NUMBER19MANAGEMENT DECISIONManagement concurred with this recommendation.TOTAL POTENTIAL COST SAVINGManagement concurred with this recommendation.COST TYPERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT DATE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER20MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,592COST TYPEQuestioned CostsREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT TITLE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER21MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | REPORT DATE | 8/5/2019 |
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| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING COST TYPE\$5,592 Questioned CostsREPORT TITLERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT DATE\$/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER21MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | REPORT NUMBER | 19-10 |
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| TOTAL POTENTIAL COST SAVING COST TYPE\$5,592 Questioned CostsREPORT DATERailroad Medicare Controls Over Evaluation and Management Services Were Not Fully Adequate - AbstractREPORT DATE8/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER21MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | MANAGEMENT DECISION | |
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| REPORT DATEØ/5/2019REPORT NUMBER19-10RECOMMENDATION NUMBER21MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes his recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | | |
| REPORT NUMBER19-10RECOMMENDATION NUMBER21MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | REPORT TITLE | |
| RECOMMENDATION NUMBER21MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | REPORT DATE | 8/5/2019 |
| MANAGEMENT DECISIONManagement does not concur with this recommendation. The OIG believes this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | REPORT NUMBER | 19-10 |
| this recommendation should be implemented.TOTAL POTENTIAL COST SAVING\$5,418 | RECOMMENDATION NUMBER | 21 |
| TOTAL POTENTIAL COST SAVING \$5,418 | MANAGEMENT DECISION | |
| COST TYPE Questioned Costs | TOTAL POTENTIAL COST SAVING | |
| | COST TYPE | Questioned Costs |

| 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 | |
| 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 | |
| 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 | |

| 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 | |
| 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 |
| 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 |

| 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 |
| 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 | |
| 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 |

| 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 | |
| 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 | |
| | |
| 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 | |

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

Open or Unimplemented Audit Recommendations and Cost Savings as of September 30, 2019

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

| 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 | |
| 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 | |
| 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 | |
| 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 | |

| | The Acquisition Management Sunction at the Deilyand Detirement Deard |
|---|---|
| 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 | |
| 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 | |
| REPORT TITLE | The Implementation of the Disability Program Improvemennt 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 | |
| REPORT TITLE | The Implementation of the Disability Program Improvemennt 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 TOTAL POTENTIAL COST SAVING COST TYPE | Management concurred with this recommendation. |

| REPORT TITLE | The Implementation of the Disability Program Improvemennt 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 | |
| | |
| 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 | |
| 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 | |

| 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 | |
| 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 | |
| | |
| 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 | |

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 recommedation. 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.'