



U.S. RAILROAD RETIREMENT BOARD

# OFFICE OF INSPECTOR GENERAL

*This report summary presents the abbreviated results of the subject audit. The full report includes information protected from disclosure and has been designated for limited distribution pursuant to*

*5 U. S. C. § 552.*

## Audit of the Updated Information Technology Initiatives Legacy Systems Re-platform Services

Report No. 21-09

September 23, 2021



## What RMA Found

RMA Associates, LLC (RMA) found that the conditions identified in the findings associated with contract management and Information Technology (IT) governance impeded completion of the contract. The goals of the contract were not attained because the contract was terminated and RRB sought an alternative solution. RRB was compliant with termination requirements. The tasks required in the stop work order were completed. The RRB managed the stop work order and eventual contract termination to obtain the best value.

RMA assessed contract award and execution documentation, as well as required deliverables for the specified contract. The RRB issued a stop work order on June 30, 2020, and subsequently terminated the contract on September 14, 2020.

RMA identified two findings. One concerned IT governance and information security requirements with a system security plan that was not approved. The other concerned contract management and that changes in contract requirements were not formally documented.

## What RMA Recommends

To address the weaknesses identified in this audit, RMA made three recommendations. First, they recommended that the Bureau of Information Services (BIS) ensure that policies and procedures are developed for maintaining timelines for each project milestone, including responsibilities of the designated RRB senior management official. The second recommendation was that the BIS ensure the System Security Plan is finalized and includes approval from a designated senior management official or executive with the authority to formally assume responsibility for operating an information system at an acceptable level of risk to agency operations, agency assets, or individuals before authorizing a system. The third recommendation was that BIS formally document changes in terms and conditions of its contracts through written agreement of the parties.

RRB BIS concurred with all of the recommendations.

## What We Did

The Office of Inspector General (OIG) for the Railroad Retirement Board (RRB) engaged RMA to conduct a performance audit of the updated technology initiatives, specifically, Legacy Systems Re-platform Services (LSRS). This audit was conducted in accordance with the performance audit standards established by Generally Accepted Government Auditing Standards. RMA is responsible for the audit report and the conclusions expressed therein. RRB OIG does not express any assurance on the conclusions presented in RMA's audit report.

The scope of this audit is the LSRS project for work performed during the period June 1, 2019 through September 14, 2020.

The objectives of this performance audit were to 1) evaluate the project outcome of LSRS for the period of time through September 14, 2020 when the contract termination was issued; 2) evaluate if the goals of RRB for LSRS were attained in part or in whole for the period of time that the project was underway; and 3) determine if the stop work and eventual contract termination were handled in the best way for RRB to obtain the best value.