

Office of Inspector General
■
Railroad Retirement Board



Semiannual Report to the Congress

■
October 1, 2020 – March 31, 2021



UNITED STATES RAILROAD RETIREMENT BOARD

OFFICE OF INSPECTOR GENERAL

April 30, 2021

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

Dear Mr. Chorlé:

I am pleased to submit our *Semiannual Report to the Congress*. This report provides a descriptive summary of our activities and accomplishments during the period of October 1, 2020 through March 31, 2021. This report is submitted in accordance with Section 5 of the Inspector General Act of 1978, as amended. Section 5(b) of the Act requires that you transmit this report to the appropriate Congressional committees or subcommittees within 30 days.

During this reporting period, the Office of Audit issued reports concerning the Railroad Retirement Board's (RRB):

- comparative financial statements for fiscal years ended September 30, 2019 and 2020 along with the related reports on internal control and compliance;
- major management challenges as identified by the Inspector General;
- information security;
- Coronavirus Aid, Relief, and Economic Security Act benefit payments; and
- compliance with the Government Charge Card Abuse Prevention Act of 2012.

Our criminal investigators achieved 10 criminal convictions, 7 civil judgments, and more than \$14 million in financial accomplishments. Financial accomplishments reflect the full amount of restitution, fines, damages, or penalties ordered including dollar amounts related to programs administered exclusively by the RRB and, in connection with joint investigative work, from other federal programs, such as Medicare, which were included in the disposition. Note that judicial sentences associated with joint casework are not necessarily delineated by agency.

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

Sincerely,

Original Signed

Martin J. Dickman
Inspector General

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INTRODUCTION

Railroad Retirement Board

The Railroad Retirement Board (RRB) is an independent agency in the executive branch of the Federal Government. The RRB administers comprehensive disability, retirement-survivor, and unemployment-sickness insurance benefit programs for the nation's railroad workers and their families. These programs are codified under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA), respectively. During fiscal year 2020, the RRB paid about \$13.6 billion in benefits (net of recoveries and offsetting collections) under these statutes to approximately 570,000 beneficiaries.

Additionally, the RRB has administrative responsibilities for certain benefit payments under the Social Security Act, including the administration of Medicare benefits for qualified railroad workers and their dependents. Pursuant to statutory authority, the RRB, in consultation with the Centers for Medicare and Medicaid Services (CMS), awards and monitors a single nationwide Railroad Medicare Part B services contract. The RRB's Specialty Medicare Administrative Contractor, Palmetto Government Benefit Administrators, LLC (Palmetto), processed more than 7.7 million claims and paid almost \$856 million in Medicare Part B benefits for fiscal year 2020.

Board Members

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

Office of Inspector General

The Railroad Retirement Solvency Act of 1983 amended the RRA to provide for an Office of Inspector General (OIG) for the RRB. The 1988 amendments to the Inspector General Act of 1978 added the RRB to the list of covered agencies. The RRB's Inspector General is a Presidential Appointee, with Senate confirmation, who serves as an independent and objective voice to the Board Members and the Congress. It is the Inspector General's responsibility to promote economy, efficiency, and effectiveness in the RRB's programs and operations. To that end, the OIG conducts audits/evaluations, management reviews, and inspections of the RRB's programs and operations. As a product of its efforts, the OIG offers recommendations for agency improvement to RRB management. The OIG also identifies and investigates cases of fraud, waste, and

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abuse in the RRB's programs and operations. The OIG works closely with federal prosecutors and makes the appropriate referrals for criminal prosecution, civil prosecution, monetary recovery, or administrative action. During this semiannual reporting period, OIG operations (primarily investigative activities) were restricted due to local shelter-in-place orders and COVID-19 related travel restrictions.

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

EXECUTIVE SUMMARY

Office of Audit

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

- completed its annual audit of the RRB's comparative financial statements for fiscal years ended September 30, 2019 and 2020 along with the related reports on internal control and compliance (mandated);
- prepared and issued the Inspector General's statement of *Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2020* (mandated);
- published abbreviated audit results regarding information security at the RRB in accordance with the Federal Information Security Modernization Act of 2014 (mandated);
- published a Management Information Report titled *Interim Review of Railroad Retirement Board CARES Act Benefit Payments During the Pandemic*; and
- conducted a risk assessment, in compliance with the Government Charge Card Abuse Prevention Act of 2012, related to the RRB's purchase and travel card programs for fiscal year 2020 (mandated).

OA's activities, during this reporting period, are discussed in further detail on pages 4 through 9 of this report. All inspections, evaluations, or audits conducted during this semiannual reporting period were disclosed to the public on OIG's website at

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<https://www.rrb.gov/index.php/OurAgency/InspectorGeneral> and on Oversight.gov. In general, reports that transmit non-releasable information have abstracts released publicly as noted above.

Office of Investigations

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

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

From October 1, 2020 through March 31, 2021, OI achieved:

- 10 criminal convictions;
- 7 civil judgments; and
- More than \$14 million in financial accomplishments.¹

Defendants, in the aggregate, were sentenced to more than 21½ years of prison and 13½ years of probation. Additional details regarding OI activities are discussed on pages 10 through 17.

¹ The total amount of financial accomplishments reflect fraud amounts related to programs administered exclusively by the RRB and fraud amounts from other federal programs, such as Medicare, which were included in the disposition resulting from the investigation. Judicial sentences associated with joint casework are not necessarily delineated by agency.

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Office of Audit

Congress established the OIG to provide independent oversight of the RRB. Within the OIG, OA's mission is to promote economy, efficiency, and effectiveness in the administration of the RRB's programs and operations; and to detect and prevent fraud, waste, and abuse. Through the Inspector General, OA keeps Board Members and the Congress informed of current and potential problems and deficiencies in the RRB's operations. OA also tracks the agency's progress towards corrective action.

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

Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2020 (Report No. 21-01)

What OA Did

During this reporting period, OA completed its annual mandated audit of the RRB's comparative financial statements for:

- the fiscal years ended September 30, 2020 and 2019;
- the balance sheet and related statements of net cost, changes in net position, and budgetary resources for the years then ended;
- the statement of social insurance as of October 1, 2019, October 1, 2018, October 1, 2017, October 1, 2016, and October 1, 2015; and
- the statement of changes in social insurance amounts for the period ended September 30, 2019 and the related notes to the financial statements.

What OA Found

As detailed in Report No. 21-01, OA was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion regarding the financial position of the RRB and accordingly, did not express an opinion (disclaimed opinion) regarding the RRB's financial statements. OA has disclaimed their opinion on the RRB's financial statements since fiscal year 2013 due to the lack of access to the National Railroad Retirement Investment Trust's (NRRIT) books, records, and independent accountant.

The NRRIT represents approximately \$24.8 billion and \$25.4 billion or 77 and 78 percent of the total assets reported for the RRB for fiscal years 2020 and 2019, respectively. NRRIT assets also represent approximately 91 and 90 percent of the Treasury securities and assets held by the Railroad Retirement program as of October 1, 2019 and October 1, 2018, respectively.

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What OA Recommends

OA made two recommendations for improvements. The RRB concurred with one of these recommendations. Please see Report No. 21-01 and *Appendix C – Significant Matters* for additional details.

Management Information Report – Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2020 (Report No. 21-02)

What OA Did

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

What OA Found

OA's identification of challenges facing RRB management is based on recent audits, evaluations, investigations, and current issues of concern to the Inspector General. During fiscal year 2020, the Inspector General identified the following six major management challenges facing the RRB.

Most Serious Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2020 (as identified by the Inspector General)	
Challenge 1	<i>Improve Agency Disability Program Integrity</i>
Challenge 2	<i>Improve Information Technology Security and Complete System Modernization</i>
Challenge 3	<i>Improve Management of Railroad Medicare</i>
Challenge 4	<i>Improve Payment Accuracy and Transparency</i>
Challenge 5	<i>Financial Management and Reporting Issues</i>
Challenge 6	<i>Compliance Concerns Identified</i>

RRB provided written comments, which are reprinted in Report No. 21-02. While RRB management provided comments and disagreements with some of the challenges identified, OA's assessment of the major challenges facing the RRB remains unchanged.

Performance Audit of RRB’s Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020 - Abstract (Report No. 21-03)

What OA Did

The OIG engaged Kearney & Company, P.C. (Kearney) to conduct a performance audit of the information security program (ISP) at RRB for fiscal year 2020. This audit, which was conducted in accordance with the performance audit standards established by Generally Accepted Government Auditing Standards, was mandated by the Federal Information Security Modernization Act of 2014 (FISMA). Kearney is responsible for the audit report and the conclusions expressed therein. OIG does not express any assurance on the conclusions presented in Kearney’s audit report.

The scope of this audit was information security at the RRB during fiscal year 2020.

What OA Found

It was “determined that RRB did not comply with FISMA legislation and OMB guidance and that sampled security controls selected from [National Institute of Science and Technology Special Publication] NIST SP 800-53, Rev. 4 demonstrated ineffectiveness; thus, RRB’s Information Security Program did not provide reasonable assurance of adequate security.” It was noted that RRB’s ISP did not meet the fiscal year 2020 Inspector General FISMA Reporting Metrics’ definition of “effective” because the program’s overall maturity did not reach Level 4: Managed and Measurable.

During fiscal year 2020, it was determined that the RRB’s policies and procedures are not regularly updated and have not been developed for a number of systems and controls, and standard operating procedures had not been developed for a majority of the tools procured to improve incident response.

Based on the audit work and the instructions in fiscal year 2020 Inspector General FISMA Reporting Metrics, it was concluded that RRB’s ISP was not operating effectively.

What OA Recommends

To address the weaknesses identified in this audit, there were 12 detailed recommendations. RRB management concurred with all of the recommendations. Kearney stated that “[i]mplementing our recommended corrective actions will help minimize the risk of unauthorized disclosure, modification, use, and disruption of RRB sensitive, non-public information; improve compliance with FISMA requirements; and assist the RRB ISP reach the next maturity level.”

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The review of RRB's management's response noted the recognition of necessary improvements to mature RRB's ISP and defined the Chief Information Officer and Chief Information Security Officer's planned actions to address the findings and recommendations presented in the report.

Management Information Report – Interim Review of Railroad Retirement Board CARES Act Benefit Payments During the Pandemic (Report No. 21-04)

What OA Did

The OIG works to provide oversight to all aspects of agency responsibility, which includes monitoring the implementation of significant provisions of laws and regulations and major projects to identify at-risk situations. Consistent with this approach, OA examined the lack of fraud referrals and the lack of an automated debt recovery system for Coronavirus Aid, Relief, and Economic Security Act (CARES Act) benefit payments.

The objective of OA's continued interim review is to provide RRB management with information that will assist them in ensuring compliance, transparency, and fiscal accountability under the CARES Act.

The scope of this review was the RRB's actions and implementation of controls over CARES Act benefit payments from April 2020 through December 2020.

What OA Found

The CARES Act, signed into law on March 27, 2020, boosts UI and SI benefits for railroad workers impacted by the pandemic. CARES Act benefit payments were made in three phases. Over \$13 million in payments have been made through December 2020 for phase I. Over \$135 million in payments have been made through December 2020 for phase II. Over \$7 million in payments have been made through December 2020 for phase III. RRB management has not addressed their responsibilities to increase efforts to identify potential fraud for CARES Act benefit payments and the need to send fraud referrals to the OIG in a timely manner. In addition, RRB is not set up to collect recoveries involving CARES Act benefit payments.

What OA Recommends

To address the issue about identifying potential fraud for CARES Act benefit payments, OA recommended that the Office of Programs allocate resources to work on fraud referrals. For collecting recoveries, OA recommended that the Executive Committee commit additional resources to implement an automated debt recovery process for CARES Act benefit payments.

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RRB management concurred with the first recommendation about allocating resources to make fraud referrals. RRB management did not concur with the second recommendation about committing additional resources to implement an automated debt recovery process for CARES Act benefit payments. OA continues to see the need for the second recommendation.

Fiscal Year 2020 Risk Assessment for the Government Charge Card Abuse Prevention Act of 2012 (Special Report)

What OA Did

In compliance with the Government Charge Card Abuse Prevention Act of 2012 (the Act), OA conducted a risk assessment related to the RRB's purchase and travel card programs for fiscal year 2020. RRB's purchase and travel card spending totaled approximately \$1,042,000 and \$194,000, respectively. RRB's spending was below the \$10 million threshold established for increased oversight and reporting, however, our office is currently performing an audit of purchase cards.

What OA Found

Although the risk of financial impact is low for fiscal year 2020 spending for the purchase and travel card programs, based on the lack of corrective actions for eight related open recommendations, and risks identified in an OIG fiscal year 2017 data analysis of purchase card transactions, our office assessed the overall risk level of illegal, improper, or erroneous purchases and payments as moderate.

What OA Recommends

OA did not make any new recommendations.

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Management Decisions and Implementation

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

Management Decisions	
Requiring Management Decision on October 1, 2020	0
Pending Management Decision for New Recommendations	0
Management Decision on Previous Recommendations	0
Recommendations Pending Management Decision on March 31, 2021	0

Corrective Actions	
Recommendations Requiring Action on October 1, 2020	411
Recommendations Issued During Reporting Period	16
Corrective Actions Completed During Reporting Period	11
Recommendations Rejected During Reporting Period	0
Final Actions Pending on March 31, 2021	416

The Inspector General Empowerment Act of 2016 requires additional details pertaining to outstanding and unimplemented recommendations. This information, including the associated potential cost savings, regarding the 416 open audit recommendations is incorporated into this report by reference and may be accessed in the library section of OIG's website.² This report is titled *Open or Unimplemented Audit Recommendations and Cost Savings as of March 31, 2021*.

² <https://www.rrb.gov/index.php/OurAgency/InspectorGeneral>

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Office of Investigations

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

Current Caseload

During this reporting period, OI opened 24 new investigative cases.³

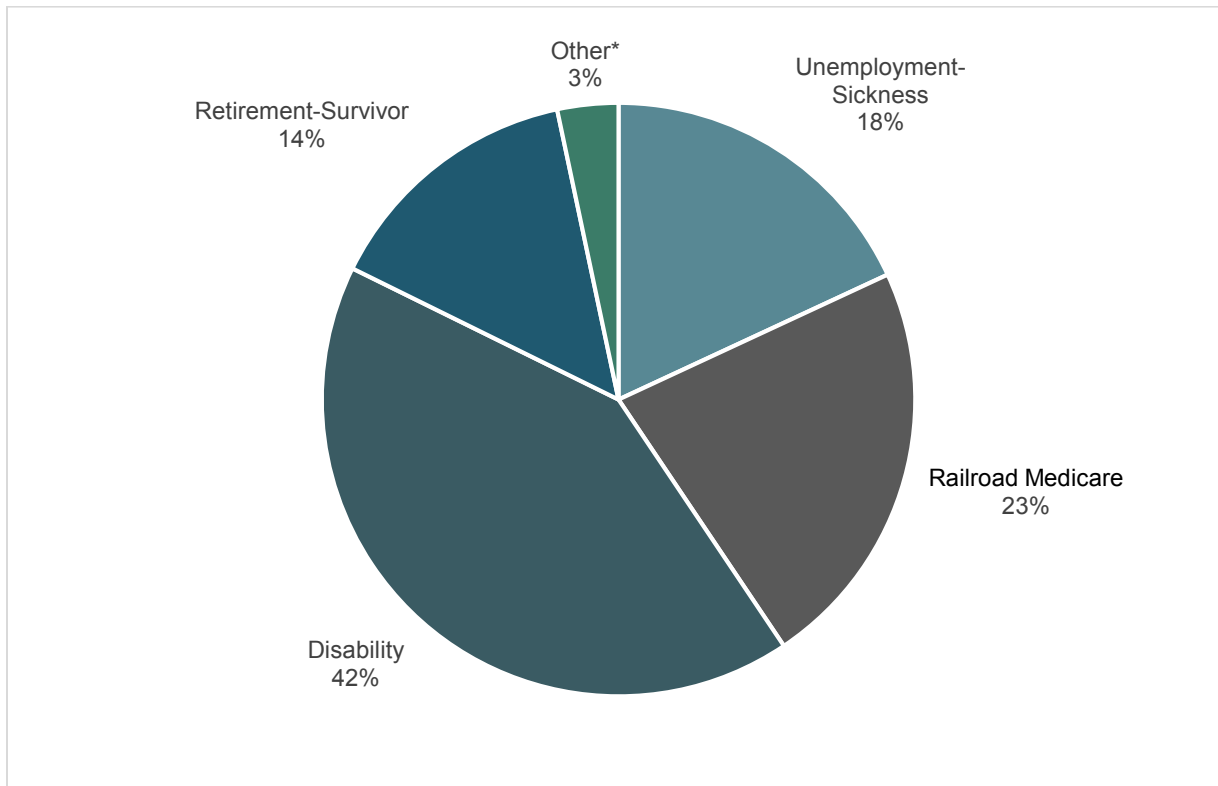
Current Caseload	
Investigative Cases Open as of October 1, 2020	282
Investigative Cases Closed During Reporting Period	35
Investigative Cases Opened During Reporting Period	24
Investigative Cases Open as of March 31, 2021	271

As of March 31, 2021, OI's investigative caseload totaled 271 matters which represents more than \$522 million in potential fraud losses.⁴ The chart on the following page reflects the distribution of OI cases open at the end of the reporting period.

³ An investigative case may include multiple subjects.

⁴ This reflects potential fraud amounts related to programs administered exclusively by the RRB and potential fraud amounts from other federal programs, such as Medicare, which have been identified during OI's joint investigative work. Potential fraud amounts associated with joint casework may not necessarily be delineated by agency.

Investigative Caseload by Case Type



*Other case type is an amalgam of various types of cases involving matters such as misconduct by RRB employees, threats against agency employees, false reporting by railroad employers, and others.

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Investigative Accomplishments

Action	October 1, 2020 – March 31, 2021
Total Number of Investigative Reports Issued	15
Total Number of Persons Referred to the Department of Justice for Criminal Prosecution	8
Total Number of Persons Referred to State or Local Prosecuting Authorities for Criminal Prosecution	0
Indictments/Informations During Reporting Period (Original Prosecutive Referral Made Prior to October 1, 2020)	4
Subpoenas Issued	35
Criminal Convictions	10
Civil Judgments	7
Restitution and Fines ⁵	Almost \$7.8 Million
Civil Damages and Penalties ⁶	More Than \$6.3 Million

⁵ The totals in this table reflect fraud amounts related to programs administered exclusively by the RRB and fraud amounts from other federal programs, such as Medicare, which were included in the disposition resulting from the investigation. Judicial sentences associated with joint casework are not necessarily delineated by agency.

⁶ See above footnote.

Investigative Case Summaries

Brief descriptions of representative matters referred to prosecutorial authorities and the resulting convictions are summarized on pages 13 through 17. OI does not have any substantiated senior government employee misconduct cases or incidents of whistleblower retaliation to report.

Disability Investigations

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

During this reporting period, OI obtained three criminal convictions and two civil judgments for disability fraud cases. Defendants in these cases were sentenced to prison and probation, and were ordered to pay, in the aggregate, almost \$1.9 million in restitution, fines, and civil damages.

Descriptions of representative disability fraud cases from this reporting period follow.

Disability Annuitant Failed to Report Work and Earnings to the RRB

OI investigated a disability annuitant who concealed his earnings from the RRB.

This case was referred to the United States Attorney's Office for the Northern District of Mississippi which filed an indictment against the annuitant. The annuitant subsequently pleaded guilty to theft of public money and was sentenced to prison, three years of probation, and ordered to repay more than \$365,000 in restitution.

Disability Annuitant Criminally Convicted

OI investigated a disability annuitant who failed to report income and excess earnings to the RRB.

This case was referred to the United States Attorney's Office for the Eastern District of Tennessee which filed an information against the annuitant. The annuitant subsequently pleaded guilty to theft of public money and was sentenced to one year of probation and ordered to repay more than \$80,000 in restitution.

Unemployment-Sickness Insurance Investigations

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

During this reporting period, OI obtained four criminal convictions and two civil judgments for UI-SI fraud cases. Defendants in these cases received, in the aggregate, sentences totaling two and a half years of probation and were ordered to pay more than \$100,000 in restitution, civil damages, and penalties.

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

UI Claimant Fails to Report Work and Earnings to the RRB

OI investigated a UI claimant based upon a referral from the RRB. OI's investigation determined that during the period of April 2017 through December 2018, the claimant applied for UI benefits on the same days he was working and being paid by a private employer. The claimant submitted a total of 38 false claims and received almost \$26,000 in fraudulent UI benefits.

This case was referred to the United States Attorney's Office for the Western District of Kentucky. The United States Attorney's Office filed an information against the claimant for submitting false statements to the RRB. He subsequently pleaded guilty and was ordered to pay full restitution plus a special assessment.

UI Claimant Entered into Pretrial Diversion to Settle Fraud Charges

OI investigated a UI claimant based upon a referral from the RRB. OI's investigation determined that during the period of December 2017 through November 2018, the claimant applied for UI benefits while working and being paid by a private employer. The claimant received almost \$13,000 in fraudulent UI benefits.

This case was referred to the United State Attorney's Office for the Middle District of Georgia. The claimant entered into a 15 month pretrial diversion agreement with the United States Attorney's Office for theft of government funds. He agreed to pay full restitution by the end of the 15 month period.

Fraud Charges Settled Through Final Judgment by Consent

OI investigated a UI claimant based upon a referral from the RRB. OI's investigation determined that during the period of February 2017 through April 2018, the claimant applied for UI benefits on the same days he was working and being paid by a private employer. The claimant submitted a total of 25 false claims and received more than \$15,000 in fraudulent UI benefits.

This case was referred to the United States Attorney's Office for the District of Nebraska which filed a complaint against the claimant. The case was settled through a final judgment by consent with the claimant agreeing to repay the full fraud amount plus a penalty.

Retirement-Survivor Investigations

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

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

During this reporting period, OI obtained one criminal conviction and one civil judgment for retirement-survivor benefit fraud cases. Defendants in these cases received sentences totaling 20 years of prison, 3 years of probation, and were ordered to pay almost \$28,000 in civil damages.

Descriptions of these retirement-survivor fraud cases follow.

Financial Management Firm Criminally Prosecuted for Embezzling Federal Benefit Funds

OI worked cooperatively with the Offices of Inspector General for the Social Security Administration and the Department of Veterans Affairs to investigate a non-profit intended to provide guardianships, conservatorships, and financial management services to individuals needing assistance with their financial affairs including government benefits. The joint investigation revealed that the organization's owners and directors conspired to embezzle federal benefit funds from their clients including RRB beneficiaries.

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This case was referred to the United States Attorney's Office for the District of New Mexico which filed an indictment against the parties involved. Subsequently, one of the owners pleaded guilty and was sentenced to 20 years of prison and 3 years of probation. This case is ongoing and restitution will be reflected once all defendants have been sentenced.

RRB Annuitant Entered into Settlement Agreement to Resolve Fraud Matter

OI investigated an RRB annuitant who simultaneously collected retirement benefits from the RRB and the Social Security Administration.

This case was referred to the United States Attorney's Office for the Eastern District of Pennsylvania. The United States Attorney's Office entered into a settlement agreement with the annuitant for almost \$28,000 to resolve this matter.

Railroad Medicare Investigations

All of OI's active Railroad Medicare investigations are being worked jointly with either the Office of Inspector General for the U.S. Department of Health and Human Services, the Office of Inspector General for the Office of Personnel Management, or other agencies responsible for investigating health care fraud. Interagency cooperation is imperative to effective law enforcement especially among agencies responsible for investigating the complexities of health care fraud committed against multiple federal agencies.

During this reporting period, OI obtained two criminal convictions and two civil judgments for Railroad Medicare related fraud cases. Defendants in these cases received, in the aggregate, sentences totaling one and a half years of prison, three years of probation, and were ordered to pay more than \$12 million in restitution and civil damages.⁷

Descriptions of representative Railroad Medicare related fraud cases from this reporting period follow.

⁷ Since OI's Railroad Medicare fraud cases are joint investigations, the amount of restitution, fines, damages, or penalties ordered include losses to other health care programs. Sentences associated with joint casework are not necessarily delineated by agency.

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Patient Advocate Prosecuted for Violating Anti-Kickback Regulations

An OI Special Agent participated as a member of a multi-agency team investigating allegations into the medical billing practices of a psychiatric clinic. The investigation revealed that the clinic violated anti-kickback regulations.

This case is being prosecuted by the United States Attorney's Office for the Southern District of Texas which filed an indictment against multiple individuals. Subsequently, a patient advocate pleaded guilty and was sentenced to three years of probation and ordered to pay almost \$3 million in restitution. This case is ongoing.

Physician Sentenced to One and a Half Years of Prison

An OI Special Agent participated as a member of a multi-agency team investigating allegations into the medical billing practices of a home health clinic. The investigation revealed that the clinic falsely certified beneficiaries for home health services.

This case is being prosecuted by the United States Attorney's Office for the Northern District of Illinois which filed multiple indictments. A physician subsequently pleaded guilty and was sentenced to one and a half years of prison and ordered to more than \$4 million in restitution. This case is ongoing.

Hotline Contacts

The OIG's hotline provides an open line of communication for individuals to report suspected criminal activity and mismanagement/waste of RRB funds. During this reporting period, the hotline received 498 contacts in the following manner: 68 percent by telephone and 32 percent by email. These hotline contacts resulted in 25 referrals to OI.

OTHER OVERSIGHT ACTIVITIES

Coronavirus Aid, Relief, and Economic Security Act

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

Consolidated Appropriations Act, 2021

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

American Rescue Plan Act of 2021

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

The OIG works to provide oversight to all aspects of agency responsibility, which includes monitoring the implementation of significant provisions of laws, regulations, and major projects to identify at-risk situations. Consistent with this approach, we published our CARES Act oversight plan on May 15, 2020. This document articulates the OIG's plan of action for monitoring agency implementation of the CARES Act and the issuance of economic considerations. OIG's objective was to provide RRB management with information that will assist them in ensuring compliance, transparency, and fiscal accountability with the CARES Act. As part of ongoing CARES Act oversight, OIG issued two Management Information Reports: *Interim Report Regarding CARES Act Expenditures and Controls* (Report No. 20-08; September 28, 2020) and *Interim Review of Railroad Retirement Board CARES Act*

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Benefit Payments During the Pandemic (Report No. 21-04; March 26, 2021). OIG has incorporated CARWA and ARP into their continued oversight work.

Inspections, Evaluations, and Audits Not Disclosed to the Public

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

OPERATIONAL ISSUES

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

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

During this semiannual period, there were no attempts to interfere with the independence of the OIG; however, RRB management's denial of its ownership of the Railroad Medicare program impacts our oversight responsibilities as explained below.

Railroad Medicare

Although Railroad Medicare is one of the programs that the agency administers, RRB management denies some of its responsibilities for this program. Specifically, RRB management stated that they, in conjunction with CMS, agree that Medicare should be treated as one program for improper payment reporting purposes and that separate reporting duplicates actions taken by CMS. OIG disagrees.

As a result of their position, RRB did not report Railroad Medicare improper payments in their fiscal year 2020 PAR, as required for programs that an agency administers. OA's most recent mandated improper payment audit report, issued in May 2020, addressed the RRB's lack of reporting for the Railroad Medicare program.⁸ RRB management did not concur with four of OA's five recommendations, citing the reasons explained above as the basis for nonconcurrency. OA's prior year mandated improper payments audit report, issued in May 2019, identified many recommendations for Railroad Medicare improper payment reporting.⁹ In response to that report, RRB management did not

⁸ RRB OIG, *Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 Performance and Accountability Report*, Report No. 20-06 (Chicago, IL: May 12, 2020).

⁹ RRB OIG, *Audit of Railroad Retirement Board's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 Performance and Accountability Report*, Report No. 19-09 (Chicago, IL: May 30, 2019).

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concur with 14 of OA's recommendations, citing that their reporting duplicated overall Medicare reporting made by CMS. In accordance with the Payment Integrity Information Act, OA is conducting their mandated improper payments audit during this semiannual period.

In a related matter, the RRB stated that CMS is responsible for the Medicare program as a whole and, therefore, did not concur with 32 of OA's recommended corrective actions. These corrective actions, issued in August 2019, addressed the need to detect and prevent payments for improper evaluation and management services.¹⁰

RRB management explained that they have been working with CMS for the creation of an updated memorandum of understanding (MOU). This MOU would spell out each agency's responsibilities with respect to the Medicare contract and improper payment reporting responsibilities. Although the MOU was expected to be finalized by the end of 2020, RRB management explained that CMS has requested more time due to their shifting of resources to address coronavirus activities and responsibilities impacted by the change in administration. The MOU meetings are expected to resume in June 2021.

The RRB's position on this matter impacts our office due to our oversight responsibilities regarding the Railroad Medicare program. Legislation requires OIGs to conduct annual improper payment audits of programs that the agency administers. In addition, OA conducts other audits of the Railroad Medicare program. As we continue our oversight responsibilities for Railroad Medicare, RRB management's position that it has very limited responsibility for this program and their use of this as a basis for not taking recommended corrective actions, leaves the Railroad Medicare program at an elevated risk for fraud and abuse. In addition, some Railroad Medicare improper payment recoveries are not being made, and the RRB continues to be noncompliant for Railroad Medicare improper payment reporting. To facilitate resolution of these issues, the Inspector General sent a letter to CMS describing our concerns seeking CMS' input regarding each agency's responsibilities in regard to the Railroad Medicare program.

The RRB uses the contracted services of Palmetto to process Medicare Part B claims for qualified railroad retirement beneficiaries. While benefits received under Railroad Medicare are solely for qualified railroad workers and their dependents, the quality of healthcare, monthly premium cost, and customer service are not distinct from traditional Medicare. If RRB management denies ownership of its Railroad Medicare program responsibilities and does not accept responsibility for minimizing improper payments, there is no practical reason for its existence. While RRB receives significant funding to administer the Railroad Medicare program, management has declined to accept responsibility for oversight and improper payment recovery. As a result, it is inefficient and not cost effective to have a separate Medicare Part B contractor. These continuing concerns have been discussed in previous semiannual reports.

¹⁰ RRB OIG, *Railroad Medicare Controls Over Evaluations and Management Services Were Not Fully Adequate*, Report No. 19-10 (Chicago, IL: August 5, 2019).

LEGISLATIVE & REGULATORY REVIEW

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

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APPENDICES

<i>Appendix</i>	<i>Title</i>	<i>Page No.</i>
A	Office of Inspector General Reports and Other Publicly Available Papers Issued	23
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Appendix A – Office of Inspector General Reports and Other Publicly Available Papers Issued

- *Report on the Railroad Retirement Board’s Financial Statements Fiscal Year 2020* (Report No. 21-01)
- *Management Information Report – Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2020* (Report No. 21-02)
- *Performance Audit of RRB’s Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2020 - Abstract* (Report No. 21-03)
- *Management Information Report – Interim Review of Railroad Retirement Board CARES Act Benefit Payments During the Pandemic* (Report No. 21-04)
- *Fiscal Year 2020 Risk Assessment for the Government Charge Card Abuse Prevention Act of 2012* (Special Report)

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

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

	Audit Reports With Questioned Costs	Amount of Questioned Costs	Amount of Unsupported Costs
A. For which no management decision had been made by October 1, 2020	0	\$0	\$0
B. Which were issued from October 1, 2020 through March 31, 2021	0	\$0	\$0
Subtotal (A + B)	0	\$0	\$0
C. For which a management decision was made between October 1, 2020 through March 31, 2021	0	\$0	\$0
(i) dollar value of disallowed costs (agreed to by management)	0	\$0	\$0
(ii) dollar value of costs not disallowed (not agreed to by management)	0	\$0	\$0
D. For which no management decision had been made by March 31, 2021	0	\$0	\$0

	Audit Reports With Recommendations That Funds Be Put to Better Use	Dollar Value
A. For which no management decision had been made by October 1, 2020	0	\$0
B. Which were issued from October 1, 2020 through March 31, 2021	0	\$0
Subtotal (A + B)	0	\$0
C. For which a management decision was made between October 1, 2020 through March 31, 2021	0	\$0
(i) dollar value of recommendations agreed to by management		\$0
(ii) dollar value of recommendations not agreed to by management		\$0
D. For which no management decision had been made by March 31, 2021	0	\$0

Appendix C – Significant Matters

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

Financial Controls and Reporting

Financial Reporting

This material weakness encompasses ineffective controls, communication with the NRRIT's auditor, and social insurance valuation. OA's fiscal year 2020 financial statement audit identified concerns for each of these areas.

- Ineffective controls

This material weakness has been closed due to RRB management's corrective actions. The three remaining recommendations were closed during fiscal year 2020. OIG also observed that the financial impact of inadequate supporting documentation declined from \$14.2 billion in fiscal year 2016 to \$503 million in fiscal year 2017 to \$0 in fiscal years 2018 and 2019.

- Communication with the NRRIT's Auditor

American Institute of Certified Public Accountants standards require communication between OIG and NRRIT's auditor. This communication has not occurred. RRB management stated that they do not have authority to grant communication between OIG and NRRIT's auditor. Historically the NRRIT has been unresponsive to our requests pertaining to its auditors. Due to the significance of this matter, OA continues to look for resolution of this issue despite the RRB's nonconcurrence with our prior recommendation for corrective action.

NRRIT's investment authority is not subject to direct oversight or approval by the RRB. The RRB received an inquiry on July 7, 2020 from the White House National Security Advisor and the Director of the National Economic Council stating that the NRRIT was believed to have been investing hundreds of millions in railroad worker's retirement assets in investments directly supporting the People's Republic of China. These investments appeared to support increased Chinese militarization, human rights violations, religious oppression, and violate existing U.S. sanctions. The Chinese government has prevented compliance with U.S. security laws and impeded Public Company Accounting Oversight Board (PCAOB) and U.S. Securities Exchange Commission (SEC) oversight and inspections leaving these railroad retiree assets vulnerable and exposed to significant and unnecessary financial risks and fiduciary concerns. On July 30, 2020, NRRIT stated that it had not invested in the two Chinese companies cited in the letter. NRRIT relies on the Office of Foreign Assets Control

to identify sanctioned companies and noncompliance with SEC and PCAOB reporting requirements would not be a deterrent to investing in Chinese and other foreign companies. NRRIT noted that its investments in Chinese companies have been justified by their return performance. RRB OIG has no audit authority to validate the accuracy of the NRRIT's statements regarding its investments.

The OIG had previously identified and reported related concerns including NRRIT's more than \$2 billion in secretive offshore investments, its failure to address investment compliance with international law and other geopolitical risks, and NRRIT's lack of disclosure of more than 71 percent of its assets totaling more than \$17 billion in offshore, international, and private investments. The RRB responded that they had no knowledge of these investments and had not inquired due to their arm's length oversight relationship with the NRRIT.¹¹

- Social Insurance Valuation

OA's actuarial contractor identified a material difference for the RRB's Statement of Social Insurance (SOSI) dated October 1, 2019. This material difference resulted in a \$0.7 billion understatement in the open group surplus amount as shown on the SOSI statement. Due to the change in social insurance valuation period, amounts were adjusted by the actual return on assets held by the NRRIT during the fourth quarter of 2019. Our actuarial contractor reported that this adjustment was inappropriate. A similar adjustment for the prior fiscal year resulted in a \$2.3 billion understatement in the open group surplus. RRB management disagreed and therefore did not concur with the recommendation for corrective action to strengthen the accuracy of social insurance program valuation and reporting. This issue continues and will be addressed in the fiscal year 2021 financial statement audit.

Deficient Internal Controls at the Agencywide Level

- Ineffective Standards for Internal Controls

OA determined that the RRB's overall system of internal control was not operating effectively in accordance with Government Accountability Office (GAO) and OMB guidance because the following internal control components were not designed, implemented, and operating effectively: control environment, risk assessment, control activities, information and communication, and monitoring.

¹¹ RRB OIG, *Management Information Report, Limited Oversight of the National Railroad Retirement Investment Trust Puts Railroad Retirement Assets at Risk*, Report No. 19-04 (Chicago, IL: December 19, 2018).

- Information Technology Security and Financial Reporting Controls

OA determined that information system control risk must be assessed as high in accordance with GAO's Financial Audit Manual guidance. This determination resulted from the eight FISMA metric domain assessments of "not effective" as provided by our contractor for the fiscal year 2018, 2019, and 2020 FISMA audits. We did not make any new recommendations due to the 62 provided in the FISMA audit reports. The RRB agreed with 61 of our recommendations and 53 remain open. OA will continue to assess these FISMA deficiencies in the fiscal year 2021 financial statement audit.

- Compliance with Indirect Laws, Regulations, Contracts, Treaties, and International Agreements

OA determined that the RRB has not established effective policies and procedures for: 1) preventing agency noncompliance with indirect laws, regulations, and contracts; and 2) identifying treaties and international agreements impacting the RRB or the NRRIT. These policies and procedures are required per Financial Audit Manual guidance. RRB management did not concur with our recommendations for corrective action. OA will continue to assess this audit concern during the fiscal year 2021 financial statement audit.

- Compliance with RRA Benefit Payment Provisions

The RRB could not ensure compliance with RRA benefit payment provisions for fiscal year 2019 because its quality assurance reviews supporting agency compliance with RRA benefit payment provisions were not completed within the required audit timeframe. The fiscal year 2019 quality assurance reviews consisted of a sample of benefit payments totaling approximately \$662.1 million. For fiscal year 2020, RRB stated that it had completed testing for the first six months of RRA initial cases. However, it could not complete its fiscal year 2020 sampling plan or finalize its universe and sample sizes because its fiscal year 2019 accuracy rate had not been determined within the timeframe for our audit.

RRB management also stated that post adjudication cases for fiscal year 2020 were not reviewed due to pandemic processing limitations. RRB management cited significant staffing shortages and other mission critical priorities as challenges to completion. In addition, RUIA third quarter quality assurance testing had not been completed including the processing of CARES Act stimulus payments. The total dollar amount associated with CARES Act noncompliance is \$154.8 million for fiscal year 2020.

Due to these processing omissions, we could not complete our compliance assessments and therefore could not ensure that the RRB is in full compliance with the RRA for fiscal years 2019 and 2020 or the CARES Act for fiscal year 2020. We will continue to monitor this situation and will report as the circumstances warrant during our fiscal year 2021 financial statement audit.

- Controls Over Railroad Service and Compensation

OA determined that RRB controls over creditable and taxable compensation were inadequate due to insufficient audit coverage for railroad employer reporting. The RRB’s Audit and Compliance Section (ACS) conducts audits of railroad employers to determine whether creditable compensation and financial reporting requirements provided in the RRA and RUIA are being met. These audits help ensure the accuracy of railroad service and compensation which is the basis for the payroll taxes that the RRB receives. The RRB received approximately \$6.2 billion in payroll taxes during fiscal year 2019. Railroad employer audits are not an effective control for ensuring the accuracy of payroll taxes because an insufficient number of these audits are being conducted. OA recommended that the RRB acquire additional staff and funding to increase ACS coverage of railroad employer compensation reporting. This increase would ensure that a sufficient quantity of railroad audits are conducted to maintain a level of control effectiveness. RRB management agreed that additional resources are needed, but only partially concurred with our prior year recommendation due to uncertainty regarding funding.

Financial Controls and Reporting Issue Area	Date of Report	Audit Report and Recommendations
Communication with the NRRIT’s Auditor	March 31, 2015	OIG Report 15-05, 8
Social Insurance Valuation	November 19, 2019 November 16, 2020	OIG Report 20-02, 1 OIG Report 21-01,1
Ineffective Standards for Internal Control	February 16, 2017 April 11, 2017 September 28, 2017 July 9, 2018	OIG Report 17-03, 2, 3 OIG Report 17-04, 5, 6, 9-14,19 OIG Report 17-08, 1-13 OIG Report 18-07, 1-3, 6-8, 10
IT Security and Financial Reporting Controls	December 19, 2018 December 18, 2019 January 14, 2021	OIG Report 19-03, 1, 3, 4, 9-12, 14, 16-18, 20, 21, 23-31 OIG Report 20-04, 1-19 OIG Report 21-03, 1-12

Financial Controls and Reporting Issue Area	Date of Report	Audit Report and Recommendations
Compliance with Indirect Laws, Regulations, Contracts, Treaties, and International Agreements	November 19, 2019	OIG Report 20-02, 2, 3
Compliance with RRA Benefit Payment Provisions	November 16, 2020	OIG Report 20-01, 2
Controls Over Railroad Service and Compensation	November 19, 2019	OIG Report 20-02, 4

Information Technology

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

Prior information technology reports included recommendations for improvement, many of which continue to be open or unimplemented. OA’s most recent FISMA compliance report was issued for fiscal year 2020.

Information Technology Issue Area	Date of Report	Audit Report and Recommendations
Information Security	January 14, 2021	OIG Report 21-03, 1-12

Major Management Challenges

OIG identified six major management and performance challenges facing the RRB. For more information regarding the major management challenges identified, see *Management and Performance Challenges Facing the Railroad Retirement Board for Fiscal Year 2020*, OIG Management Information Report No. 21-02, December 3, 2020, or page 5 of this report.

Appendix D – Peer Reviews

Office of Audit

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

The results of OA's most recent peer review, for the period ending March 31, 2018, was transmitted on August 28, 2018. OA received a peer review rating of pass. The system review report did not contain any recommendations and a letter of comment was not issued. The Pension Benefit Guaranty Corporation's OIG determined that the system of quality control for the audit organization of RRB OIG in effect for the period ended March 31, 2018 has been suitably designed and complied with to provide RRB OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

During this semiannual reporting period, OA conducted a peer review of the audit organization of the National Science Foundation (NSF) OIG. On March 22, 2021, the NSF OIG received a peer review rating of pass. OA did not issue any recommendations in the system review report. OA determined the system of quality control for the audit organization of NSF OIG in effect for the year ended September 30, 2020, has been suitably designed and complied with to provide NSF OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards and applicable legal and regulatory requirements in all material respects.

Office of Investigations

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

The results of OI's most recent peer review, for the period ending August 25, 2017, was transmitted on November 6, 2017. OI received a rating of compliant.

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

Appendix E – Reporting Requirements

Act Section	Inspector General Reporting Requirements	Page(s)
4(a)(2)	Review of Legislation and Regulations	18, 21
5(a)(1)	Significant Problems, Abuses, and Deficiencies	26 – 30
5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	26 – 30
5(a)(3)	Prior Significant Recommendations Not Yet Implemented	26 – 30
5(a)(4)	Matters Referred to Prosecutive Authorities	12
5(a)(5)	Summary of Reports to the Chairman	None
5(a)(6)	Open or Unimplemented Audit Recommendations and the Associated Cost Savings	9
5(a)(7)	Summary of Each Significant Report	4 – 8
5(a)(8)	Statistical Table on Management Decisions on Questioned Costs	24
5(a)(9)	Statistical Table on Management Decisions on Recommendations That Funds Be Put to Better Use	25
5(a)(10)	Summary of Each Audit Report Over 6 Months Old for Which No Management Decision Has Been Made	9
5(a)(11)	Description and Explanation for Any Significant Revised Management Decision	None
5(a)(12)	Information on Any Significant Management Decision With Which the Inspector General Disagrees	19 – 20, 26 – 30
5(a)(13)	Chairman Statement of Compliance	None
5(a)(14)	Peer Reviews	31
5(a)(15), (16)	Peer Reviews – Outstanding Recommendations	None
5(a)(17), (18)	Investigative Reports Issued to the Department of Justice and State and Local Prosecutors	12

Act Section	Inspector General Reporting Requirements	Page(s)
5(a)(19)	Substantiated Investigations Involving Senior Government Employees	None
5(a)(20)	Instances of Whistleblower Retaliation	None
5(a)(21)	Attempts to Interfere with OIG Independence	None
5(a)(22)(a)	Inspections, Evaluations, and Audits Closed and Not Disclosed to the Public	19
5(a)(22)(b)	Investigations Involving Senior Government Employees Closed and Not Disclosed to the Public	None

Appendix F – Acronyms

Acronym	Explanation
ACS	Audit and Compliance Section
ARP	American Rescue Plan Act of 2021
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CARWA	Continued Assistance to Rail Workers Act
CMS	Centers for Medicare and Medicaid Services
FISMA	Federal Information Security Modernization Act of 2014
GAO	Government Accountability Office
ISP	Information Security Program
MOU	Memorandum of Understanding
NRRIT	National Railroad Retirement Investment Trust
NSF	National Science Foundation
OA	Office of Inspector General for the Railroad Retirement Board – Office of Audit
OI	Office of Inspector General for the Railroad Retirement Board – Office of Investigations
OIG	Office of Inspector General for the Railroad Retirement Board
OMB	Office of Management and Budget
PAR	Performance and Accountability Report
PCAOB	Public Company Accounting Oversight Board
RRA	Railroad Retirement Act
RRB	Railroad Retirement Board
RUIA	Railroad Unemployment Insurance Act
SEC	U.S. Securities and Exchange Commission
SI	Sickness Insurance
SOSI	Statement of Social Insurance
UI	Unemployment Insurance

Appendix G – Legal References

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

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

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

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

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

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

Inspector General Act of 1978, as amended – 5 U.S.C. App. 3

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

Payment Integrity Information Act of 2019 – P.L. 116-117

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

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

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

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

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

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

REPORT FRAUD, WASTE, AND ABUSE



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