RAILROAD RETIREMENT BOARD
JUSTIFICATION OF
BUDGET ESTIMATES

FISCAL YEAR 2026

AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 NORTH RUSH STREET
CHICAGO, ILLINOIS 60611-1275

BOARD MEMBERS:

ERHARD R. CHORLÉ, CHAIRMAN
JOHN BRAGG, LABOR MEMBER
THOMAS JAYNE, MANAGEMENT MEMBER

The Honorable Mike Johnson
Speaker of the House of Representatives
H-232 Capitol Building
Washington, D.C. 20515

Dear Speaker Johnson:

In compliance with the Office of Management and Budget (OMB) Circular No. A-11, enclosed please find our Congressional Justification of Budget Estimates for fiscal year 2026, including our Performance Plan for the year. This budget complies with OMB guidance and accords with the President's proposal. The President's proposed budget provides $126.000 million for the Railroad Retirement Board's (RRB) administrative expenses in fiscal year 2026. We estimate the proposed funding will provide for a staffing level of 703 full-time equivalents (FTEs).

We are grateful for Congress' support through annual and supplemental appropriations. The RRB requires sufficient resources to administer comprehensive retirement-survivor-disability annuities and unemployment-sickness benefits to the nation's railroad workers and their families under the Railroad Retirement and Railroad Unemployment Insurance Acts. For these efforts, the RRB requests a total of $170.615 million to support an estimated 844 FTEs and $6.000 million for IT modernization efforts. Our funding request to support 844 FTEs is driven by our Human Capital Plan, which outlines current and future human capital needs. The RRB requires appropriate staffing levels to efficiently and effectively meet our mission, retain knowledge of our laws, and maintain systems critical to administering benefit payments. We currently operate in a hybrid IT environment, where we maintain legacy applications and systems that are housed on-premise or have been transitioned to cloud-based environments. To continue modernization efforts, we request $6.000 million to transition to a Low-Code No-Code platform, which, when complete, will directly impact railroad employees and their families by providing a consolidated, integrated, online dashboard as well as comprehensive customer views promoting more effective and efficient service delivery.

The General Services Administration (GSA) identified for accelerated disposition the RRB's

headquarters since 1943, the William O. Lipinksi federal building, and plans to relocate the RRB headquarters to privately leased space in the Chicago, Illinois area. The fiscal year 2026 budget does not include funds for the relocation, but once plans are finalized by GSA, we will provide a cost estimate and request funds for this effort.

In addition to the requests for administrative expenses, the President's budget includes $5.000 million to fund the continuing phase-out costs for vested dual benefits. An additional amount, not to exceed two percent, also would become available if projected dual benefit payments for the year exceed the amount available for payments.

Finally, included in this budget justification are two previously requested legislative proposals for the annual Limitation on Administration appropriation. The first proposal increases employment opportunities for individuals with disabilities by allowing the RRB to utilize Schedule A hiring authorities. The second request would allow a limited amount of unobligated balances to remain available until expended in support of the Board's IT improvements and investments.

Thank you for your support.

Sincerely,

Original signed FOR
THE BOARD
Stephanie Hillyard
Secretary to the Board
June 24, 2025

Enclosure

cc: The Honorable Russell T. Vought
Director, Office of Management and Budget

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 NORTH RUSH STREET
CHICAGO, ILLINOIS 60611-1275

BOARD MEMBERS:

ERHARD R. CHORLÉ, CHAIRMAN
JOHN BRAGG, LABOR MEMBER
THOMAS JAYNE, MANAGEMENT MEMBER

The Honorable JD Vance
President of the Senate
S-212 Capitol Building
Washington, D.C. 20510

Dear Mr. President:

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Sincerely,

Original signed FOR
THE BOARD
Stephanie Hillyard
Secretary to the Board
June 24, 2025

Enclosure

cc: The Honorable Russell T. Vought
Director, Office of Management and Budget

JUSTIFICATION OF BUDGET ESTIMATES
FISCAL YEAR 2026

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Summary of Appropriations Estimates

For Fiscal Years 2025 and 2026

	Fiscal Year 2025 Enacted			Fiscal Year 2026 President's Budget			
Account	**FTEs**	**Amount**		**FTEs**	**Amount**		**Page**
Limitation on Administration	723	$126,000,000	a/	703	$126,000,000	b/	9
Dual Benefits Payments Account	—	$8,000,000	a/	—	$5,000,000	c/	63
Federal Payments to the Railroad Retirement Accounts	—	$150,000	a/	—	$150,000	d/	71
Limitation on the Office of Inspector General	44	$14,000,000	a/	62	$14,000,000	e/	—

a/ This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4). Specifically, the Limitation on Administration account is estimated to support 723 FTEs as of pay period 09 ending April 19, 2025.

b/ This amount reflects the FY 2026 President's proposed budget for RRB's Limitation on Administration, which would support 703 FTEs. The FY 2026 Agency Request Level is $170,615,000, which includes $164,615,000 for direct obligations to support 844 FTEs and $6,000,000 for Information Technology (IT) Initiatives. RRB's budget request at both the President's proposed amount and the Agency Request Level includes an estimated $29,758,831 for reimbursable and transfer funding.

c/ The proposed appropriation language provides for $5,000,000 to fund vested dual benefits from general revenues of which $0 million is expected from income taxes on vested dual benefits. An additional 2 percent reserve will become available only if the product of recipients and the average benefit received exceeds the amount available to pay vested dual benefits.

d/ This amount reflects our latest estimate for interest related to uncashed railroad retirement checks and will remain available through September 30, 2027.

e/ This limitation is for the Railroad Retirement Board's Office of Inspector General, which submits a separate budget justification document and annual performance plan.

Agency Overview

The Railroad Retirement Board (RRB) is an independent agency in the executive branch of the Federal Government. The RRB's primary function is to administer comprehensive retirement/survivor and unemployment/sickness insurance benefit programs for the nation's railroad workers and their families under the Railroad Retirement and Railroad Unemployment Insurance Acts. In connection with the retirement program, the RRB has administrative responsibilities under the Social Security Act for certain benefit payments and railroad workers' Medicare coverage. It also assists in the administration of the Internal Revenue Code.

The RRB is headed by three Board Members appointed by the President of the United States with the advice and consent of the Senate. By law, one member is appointed upon recommendations made by railroad labor organizations and one upon recommendations of railroad employers. The third member, the Chairman, represents the public interest. The Board Members' terms of office are 5 years and expire in different years. The President also appoints an independent statutory Inspector General for the RRB (who functions outside the control of the Board Members, but who reports directly to the Chairman for administrative purposes) who is to prevent and detect waste, fraud, and abuse in RRB programs and operations.

During fiscal year 2024, the benefit payments totaled $14.6 billion, net of recoveries and offsetting collections. Of this amount, payments for the retirement and survivor benefits program totaled $14.3 billion to about 483,000 beneficiaries. The RRB also paid benefits on behalf of the Social Security Administration (for which the RRB is reimbursed) amounting to $2.6 billion to about 128,000 beneficiaries. The RRB also paid unemployment-sickness benefits totaling $62.4 million, Coronavirus Aid, Relief, and Economic Security Act benefits totaling $0.1 million, and vested dual benefits totaling $6.2 million, net of recoveries and offsetting collections. About 4,800 railroad workers received unemployment insurance benefits, approximately 11,200 received sickness insurance benefits, and over 2,900 beneficiaries received vested dual benefits.[a/]

[a/] Reflects updated data not available for use in the 2024 Performance and Accountability Report.

Programs Administered by the Railroad Retirement Board

Railroad Retirement Act

Under the Railroad Retirement Act, the RRB makes monthly benefit payments to qualified railroad employees who retire because of age or disability, to eligible spouses of such employees, and to survivors of deceased employees. Total and permanent disability annuities are payable to employees unable to work at any job, and occupational disability annuities are payable to career railroad employees unable to work at their regular railroad jobs. Supplemental annuities are payable to career railroad employees with service prior to October 1981. There are also provisions for lump-sum payments.

The Railroad Retirement and Survivors' Improvement Act of 2001 (P.L. 107-90), enacted on December 21, 2001, made a number of major changes to the Railroad Retirement Act. The legislation provided for full early retirement eligibility at age 60 for railroad employees with 30 or more years of service; eliminated the provision that had previously capped some employee and spouse railroad retirement benefits; reduced the basic eligibility requirement for an employee annuity from 10 to 5 years if performed after 1995; and provided increased benefits for some widow(er)s. The Act also authorized the National Railroad Retirement Investment Trust to manage and invest the assets of the railroad retirement system in the same array of investment alternatives available to private sector pension plans.

The RRB also administers certain vested dual benefits financed by annual appropriations from general funds. As of September 30, 2024, over 2,900 beneficiaries received vested dual benefits.

Railroad Unemployment Insurance Act

Under the Railroad Unemployment Insurance Act, the RRB pays unemployment insurance benefits to railroad workers who are unemployed but ready, willing, and able to work, and sickness insurance benefits to railroad workers who are unable to work because of illness, injury, or pregnancy. The RRB also assists unemployed railroad workers in securing employment.

Financing of Railroad Retirement Benefits

The primary source of income for the railroad retirement/survivor benefit program is payroll taxes paid by covered employers and their employees. By law, railroad retirement taxes are coordinated with social security taxes. Employees and employers pay Tier I taxes at the same rate as social security taxes. In addition, both employees and employers pay Tier II taxes, which are used to finance railroad retirement benefit payments over and above social security benefit levels.

Other sources of income currently include Federal income taxes on railroad retirement annuities, appropriations from general funds of the Department of the Treasury (Treasury) provided to phase-out vested dual benefits, interest on investments, and the financial interchange with the social security trust funds. The financial interchange places the social security trust funds in the same position they would be in if railroad service were covered by the Social Security program instead of the Railroad Retirement program. In effect, through the financial interchange, the portion of

railroad retirement annuities that is equivalent to social security benefits is reinsured through the social security system, thereby extending social security protection to railroad workers. The Social Security Equivalent Benefit Account is charged with railroad retirement benefit payments equivalent to social security benefits and credited with taxes and transfers associated with those benefits.

Vested dual benefits are funded by annual appropriations from general funds of the Treasury and paid from a separate account, the Dual Benefits Payments Account. Since October 1, 1988, revenue from income taxes on these benefits has also been credited to the Dual Benefits Payments Account. If the appropriation in a fiscal year does not cover total benefits, individual payments must be reduced by proration.

Amounts needed to administer these programs are authorized by the Congress in annual appropriation acts. In addition, the Centers for Medicare and Medicaid Services and others transfer and reimburse the RRB for certain activities. Beginning in fiscal year 2013, a contractor provides Specialty Medicare Administrative Contractor (SMAC) Services to the RRB and Railroad Medicare beneficiaries and their medical services providers, nationwide, for Part B Medical Services. In fiscal year 2026, it is estimated the RRB will be transferred and reimbursed about $29.759 million for such costs. The estimate includes $16.750 million for SMAC.

Financing Provisions of the Railroad Retirement and Survivors' Improvement Act of 2001

Investment changes. The Railroad Retirement and Survivors' Improvement Act of 2001 (RRSIA) provides for the transfer of railroad retirement funds from the Railroad Retirement Accounts to the National Railroad Retirement Investment Trust, whose Board of Trustees is empowered to invest Trust assets in nongovernmental assets, such as equities and debt, as well as in governmental securities. The RRB also receives transfers from the Trust, as needed, to pay railroad retirement and survivor benefits.

The Trust is not an agency or instrumentality of the Federal Government. Its Board of Trustees is comprised of seven members: three members selected by rail labor to represent the interests of labor; three members selected by rail management to represent management interests; and one independent member selected by a majority of the other six members. The Trustees are appointed only from persons who have experience and expertise in the management of financial investments and pension plans. The Trustees are subject to reporting and fiduciary standards similar to those under the Employee Retirement Income Security Act.

The RRB transferred $1.502 billion, $19.188 billion, and $586 million to the Trust in fiscal years 2002, 2003, and 2004, respectively. The Trust has invested the transferred funds, and the results of these investments are reported to the RRB and posted periodically on the RRB's website. The net asset value of Trust-managed assets on September 30, 2024, was approximately $27.6 billion. From its inception through September 30, 2024, the Trust transferred approximately $34.3 billion to the RRB to pay railroad benefits, including approximately $1.2 billion in fiscal year 2024.

Payroll taxes. Under the RRSIA, Tier II taxes on both employers and employees are based on the ratio of certain asset balances to the sum of benefits and administrative expenses (the average account benefits ratio). Depending on the average account benefits ratio, Tier II taxes for employers

can range between 0 percent and 4.9 percent, while the Tier II tax rate for employees can be between 8.2 percent and 22.1 percent. The calendar year 2025 Tier II tax rates are 4.9 percent and 13.1 percent for rail employers and employees, respectively. The maximum amount of earnings subject to Tier II taxes is $130,800 in 2025.

The RRSIA does not affect Tier I social security equivalent tax rates, which are the same as for social security covered employers and employees. The Tier I payroll tax rate for the year 2025 on covered rail employees and employers is 7.65 percent.

For withholding and reporting purposes, the employer tax rate is divided into 6.20 percent for retirement and 1.45 percent for Medicare hospital insurance. The maximum amount of an employee's earnings subject to the 6.20 percent rate is $176,100 in 2025, but there is no maximum on earnings subject to the Medicare tax rate.

Supplemental annuities. The RRSIA also repealed the railroad retirement supplemental annuity tax paid by covered employers and eliminated the separate Railroad Retirement Supplemental Account. While supplemental railroad retirement annuities provided by the Railroad Retirement Act continue to be due and payable, they are now funded from the Railroad Retirement Account.

Financing of Unemployment and Sickness Insurance Benefits

The railroad unemployment and sickness insurance program is financed by payroll taxes paid by covered employers. The Railroad Unemployment Insurance and Retirement Improvement Act of 1988 (Public Law 100-647) amended the Railroad Unemployment Insurance Act to provide for an experience-rated employer contribution system responsive to fluctuations in railroad employment and benefit usage.

For calendar year 2025, the minimum employer contribution rate is 0.65 percent. New employers in 2025 will pay a tax of 6.45 percent, which represents the average rate paid by all employers in the period 2021 - 2023. For 91 percent of covered employers, the unemployment insurance rate assessed will be 0.65 percent in 2025, while 3 percent of employers will pay the maximum of 12.0 percent.

The 2025 rate is applied to the first $2,065 earned monthly by each employee. In accordance with Public Law 100-647, the wage base is indexed each year to approximately two-thirds of the cumulative growth in average national wages since 1984. An employer's overall rate under the system cannot exceed 12 percent, or 12.5 percent if the maximum surcharge described below is in effect. These rates include a component to cover costs shared by all employers and 0.65 percent of the employers' taxable payroll is permanently appropriated to the RRB for administrative expenses. In addition, a surcharge is added to employers' unemployment contributions for any calendar year when the balance in the Railroad Unemployment Insurance Account on the previous June 30 is less than a certain amount. Depending on the account balance, the surcharge rate may be 1.5, 2.5, or 3.5 percent of the wage base. Alternately, if the account balance on the preceding June 30 is above a certain amount, the excess will be refunded to the employers in the form of a rate reduction for the year through a pooled credit. Each employer's tax rate (prior to application of individual maximum

and minimum limitations) will be reduced by the ratio of the excess amount to the taxable payroll of all employers, though the pooled credit cannot reduce a rate below the 0.65 percent minimum.

Description of Appropriation Requests

Limitation on Administration

This is the single administrative account for the RRB, which provides funding for the administration of both the railroad retirement/survivor and the unemployment/sickness insurance benefit programs. Amounts needed for this limitation are derived from the Railroad Retirement Account, the Social Security Equivalent Benefit Account, and the Railroad Unemployment Insurance Administration Fund.

Dual Benefits Payments Account

Section 15(d) of the Railroad Retirement Act provides for a Dual Benefits Payments Account which is separate from other railroad retirement accounts. The vested dual benefit portion of railroad retirement annuities is paid from this account and is funded by appropriations from general revenues.

Federal Payments to the Railroad Retirement Accounts

This account was established in conjunction with the implementation of the Railroad Retirement Solvency Act of 1983. Section 417 of the act amended the Railroad Retirement Act to provide for the reimbursement of unnegotiated benefit checks to the extent that such reimbursements are provided for, in advance, in appropriations acts. This account is the vehicle through which such appropriations are made.

Under provisions of the Competitive Equality Banking Act of 1987, funds for the principal amount of uncashed checks are appropriated to the Treasury and then transferred directly to the appropriate RRB accounts. As a result, in fiscal year 1991, the RRB began receiving credits to this account for only the interest portion of the uncashed check transfers. This account also acts as a conduit for transferring income taxes on benefits to the other railroad retirement accounts.

Limitation on the Office of the Inspector General

This appropriation request, which is described in a separate justification document, is for the Office of the Inspector General. The 1988 amendments to the Inspector General Act of 1978 (Public Law 100-504) included the RRB as an "establishment" covered by the Inspector General Act and specified the Chairman of the RRB as the head of the establishment for purposes of the act. Previously, the Railroad Retirement Solvency Act of 1983 had amended the Railroad Retirement Act of 1974 to provide for an Office of Inspector General at the RRB.

The Board Members

Incumbent's name (Title)	Term expiration Date	Compensation
Erhard R. Chorlé (Chairman)	08-28-22	$168,400
John Bragg (Labor Member)	08-28-24	$158,500
Thomas Jayne (Management Member)	08-28-23	$158,500

OFFICE OF INSPECTOR GENERAL
*Shanon Holman

THE BOARD

Chairman, Erhard R. Chorlé
Labor Member, John Bragg
Management Member, Tom Jayne

OFFICE OF EQUAL OPPORTUNITY
Shiri Ndang

EXECUTIVE COMMITTEE

BUREAU OF FISCAL OPERATIONS
CHIEF FINANCIAL OFFICER
Shawna R. Weekley
(Chair of EC)
DEPUTY
Mario Moreno, Jr.

- **Accounting, Financial Operations and Systems Division**
  Mario Moreno Jr.
- **Audit Affairs and Compliance Division**
  Danielle Clark.
- **Budget Division**
  Erin Dorritie

OFFICE OF GENERAL COUNSEL
GENERAL COUNSEL
Ana M. Kocur
(Member of EC)

- **Bureau of Law**
  Assistant General Counsel
  Kelli Johnson
  Annie Mentkowski
  Natalie West
- **Office of Legislative Affairs**
  Beverly Britton Fraser
- **Bureau of Hearings and Appeals**
  Spiridoula Mavrothalasitis
- **Secretary to the Board**
  Stephanie Hillyard

OFFICE OF ADMINSTRATION
DIRECTOR
Jack Schreibman
(Member of EC)
DEPUTY
Daniel Bartnicki

- **Acquisition Management**
  Stephen M. Schenk
- **Building and Support Operations**
  Scott Rush
- **Bureau of Human Resources**
  Nancy L. Bitzer
- **Public Affairs**
  Vacant

OFFICE OF PROGRAMS
DIRECTOR
Vacant
(Member of EC)
DEPUTY
Jebby Rasputnis

- **Policy and Systems**
  Randolph Hayden
- **Program Evaluation and Management Services**
  Janet M. Hallman
- **Retirement/Survivor Benefits**
  Letitia Carthans
- **Disability Benefits**
  April Bass
- **Unemployment and Programs Support**
  Jebby Rasputnis

BUREAU OF FIELD SERVICE
DIRECTOR
Mark E. Blythe
(Member of EC)

- **Field Office Operations**
  Brandi Splitter
- **Operations Support**
  Charles Trucco

BUREAU OF INFORMATION SERVICES
CHIEF INFORMATION OFFICER
Robert DeLuca
(Member of EC)
DEPUTY
Rich Kramer

- **Business Operations**
  Vacant
- **Data Integrity and Governance**
  Dr. Kathleen McGuire
- **Enterprise Applications**
  Faheem Naushad
- **Risk Management**
  Jerry Gilbert
- **Infrastructure Services**
  Tony Nguyen
- **Policy and Compliance**
  Vacant

BUREAU OF THE ACTUARY AND RESEARCH
CHIEF ACTUARY
Keith T. Sartain
(Member of EC)

- **Financial Interchange**
  Carl May
- **Benefits & Employment Analysis**
  Sheryl Enders

Members of the Executive Committee (EC)

Shawna R. Weekley (Chair)	Mark E. Blythe
Ana M. Kocur	Keith T. Sartain
Jack Schreibman	Robert DeLuca

The Inspector General reports administratively to the Chairman

*Principal Deputy Performing the Duties of the Inspector General

June 2025

LIMITATION ON ADMINISTRATION

Proposed Appropriation Language

For necessary expenses for the Railroad Retirement Board ("Board") for administration of the Railroad Retirement Act and the Railroad Unemployment Insurance Act, $126,000,000, to be derived in such amounts as determined by the Board from the railroad retirement accounts and from moneys credited to the railroad unemployment insurance administration fund: Provided, That notwithstanding section 7(b)(9) of the Railroad Retirement Act this limitation may be used to hire attorneys only through the excepted service: Provided further, That the previous proviso shall not change the status under Federal employment laws of any attorney hired by the Railroad Retirement Board prior to January 1, 2013: Provided further, That notwithstanding section 7(b)(9) of the Railroad Retirement Act, this limitation may be used to hire students attending qualifying educational institutions or individuals who have recently completed qualifying educational programs using current excepted hiring authorities established by the Office of Personnel Management.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Explanation of Proposed Appropriation Language

Appropriation language	Explanation
For necessary expenses for the Railroad Retirement Board ("Board") for administration of the Railroad Retirement Act and the Railroad Unemployment Insurance Act, $126,000,000, to be derived in such amounts as determined by the Board from the railroad retirement accounts and from moneys credited to the railroad unemployment insurance administration fund: Provided, That notwithstanding section 7(b)(9) of the Railroad Retirement Act this limitation may be used to hire attorneys only through the excepted service: Provided further, That the previous proviso shall not change the status under Federal employment laws of any attorney hired by the Railroad Retirement Board prior to January 1, 2013: Provided further, That notwithstanding section 7(b)(9) of the Railroad Retirement Act, this limitation may be used to hire students attending qualifying educational institutions or individuals who have recently completed qualifying educational programs using current excepted hiring authorities established by the Office of Personnel Management.	This budget request is for funds to administer the railroad retirement/survivor and unemployment/sickness insurance benefit programs under a single administrative account. The Limitation on Administration Account draws on the following trust fund accounts for funding: Railroad Retirement Account Social Security Equivalent Benefit Account, and the Railroad Unemployment Insurance Administration Fund.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Legislation

Legislation	Authorized	Fiscal Year 2025 [a/] Enacted	Fiscal Year 2025 [a/] Authorized	Fiscal Year 2026 [b/] President's Budget Request	Fiscal Year 2026 [b/] Fully Resourced Agency Request Level
AUTHORIZING	Indefinite	$126,000,000	Indefinite	$126,000,000	$170,615,000
Railroad Retirement Act:					
Sections 15(a) and 15A(c)					
Railroad Unemployment Insurance Act:					
Section 11(a)					
BYPASS AUTHORITY					
***Railroad Retirement Act*:**					
Section 7(f)					

a/ This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

b/ Includes direct and no-year funding requested only. Excludes, amounts associated with reimbursements and transfers, estimated at $29,758,831 for fiscal year 2026.

Section 15(a) of the Railroad Retirement Act:

> "The Railroad Retirement Account established by section 15(a) of the Railroad Retirement Act of 1937 shall continue to be maintained in the Treasury of the United States. There is hereby appropriated to such Account for each fiscal year, beginning with the fiscal year ending June 30, 1975, to provide for the payment of benefits to be made from such Account in accordance with the provisions of section 7(c)(1) of this Act, and to provide for expenses necessary for the Board in the administration of all provisions of this Act, an amount equal to amounts covered into the Treasury (minus refunds) during each fiscal year under the Railroad Retirement Tax Act."

Section 15A(c) (1) of the Railroad Retirement Act:

> "Except as otherwise provided in this section, amounts in the Social Security Equivalent Benefit Account shall be available only for purposes of paying social security equivalent benefits under this Act and to provide for the administrative expenses of the Board allocable to social security equivalent benefits. "Section 11(a) of the Railroad Unemployment Insurance Act:
>
> "The Secretary of the Treasury shall maintain in the unemployment trust fund established pursuant to section 904 of the Social Security Act an account to be known as the railroad unemployment insurance administration fund. This unemployment insurance administration fund shall consist of such part of all contributions collected pursuant to section 8 of this Act as equals 0.65 per centum of the total compensation on which such contributions are based; (ii) all amounts advanced to the fund by the Secretary of the Treasury pursuant to this section; (iii) all amounts appropriated by subsection (b) of this section; and (iv) such additional amounts as Congress may appropriate for expenses necessary or incidental to administering this Act. Such additional amounts are hereby authorized to be appropriated."

Section 7(f) of the Railroad Retirement Act:

> "Whenever the Board submits or transmits any budget estimate, budget request, supplemental budget estimate, or other budget information, legislative recommendation, prepared testimony for congressional hearings, or comment on legislation to the President or to the Office of Management and Budget, it shall concurrently transmit a copy thereof to the Congress. No officer or agency of the United States shall have any authority to require the Board to submit its budget requests or estimates, legislative recommendations, prepared testimony for congressional hearings, or comments on legislation to any officer or agency of the United States for approval, comments, or review, prior to the submission of such recommendations, testimony, or comments to the Congress."

Railroad Retirement Board
Limitation on Administration
Budget by Appropriation and Object Class
(in thousands of dollars)

	FY 2024 (A)	CHANGE (B)	FY 2025 ENACTED (C)	CHANGE (D)	FY 2026 PRESIDENT'S BUDGET (E)	CHANGE (F)	FY 2026 FULLY RESOURCED AGENCY REQUEST LEVEL (G)
TOTAL FTEs (INCLUDING REIMBURSABLE)	767	(44)	723	(20)	703	141	844
TOTAL RRB DIRECT PROGRAM OBLIGATIONS							
11.1 FULL-TIME PERMANENT	68,971	(571)	68,400	252	68,652	15,643	84,295
11.3 OTHER THAN FULL-TIME PERMANENT	2,011	(1,326)	685	174	859	197	1,056
11.5 OTHER PERSONNEL COMPENSATION	2,144	(2,144)	-	-	-	1,063	1,063
11.9 TOTAL PERSONNEL COMPENSATION	73,126	(4,041)	69,085	426	69,511	16,902	86,413
12.1 PERSONNEL BENEFITS: CIVILIAN	26,902	(351)	26,551	(646)	25,905	6,206	32,111
13.0 BENEFITS FOR FORMER PERSONNEL	128	-	128	14	142	-	142
21.0 TRAVEL AND TRANSPORTATION OF PERSONS	230	-	230	70	300	839	1,139
22.0 TRANSPORTATION OF THINGS	1	-	1	-	1	33	34
23.1 RENTAL PAYMENTS TO GSA	3,133	167	3,300	-	3,300	-	3,300
23.3 COMMUNICATIONS, UTILITIES, & MISC. CHARGES	5,324	-	5,324	(121)	5,203	1,286	6,488
24.0 PRINTING AND REPRODUCTION	342	-	342	8	350	162	512
25.0 OTHER SERVICES	16,569	4,224	20,793	249	21,042	11,918	32,960
26.0 SUPPLIES AND MATERIALS	211	-	211	-	211	537	748
31.0 EQUIPMENT	35	-	35	-	35	732	768
TOTAL RRB DIRECT OBLIGATIONS	126,000	-	126,000	-	126,000	38,615	164,615
REIMBURSABLE AND TRANSFER OBLIGATIONS	41,664	(8,799)	32,865	(3,106)	29,759	-	29,759
NO-YEAR FUNDING FOR IT INITIATIVES	-	-	-	-	-	-	6,000
TOTAL RRB OBLIGATIONS AND NO YEAR	167,664	(8,799)	158,865	(3,106)	155,759	44,615	200,374
DIRECT OBLIGATIONS AND NO YEAR	126,000	-	126,000	-	126,000	44,615	170,615

Details may not add to totals due to rounding.

1. In a separate justification document, the Office of Inspector General is requesting $14,000,000 for administrative expenses in fiscal year (FY) 2026.
2. Salary and benefit estimates for FY 2026 President's Budget and FY 2026 Agency Request reflect 0.0% pay increase in January 2026.
3. Full-time equivalents (FTE) cost for FY 2024 is $144,088, FY 2025 estimated FTE cost is $152,144, and FY 2026 President's Budget and FY 2026 Agency Request estimated FTE cost is $154,231.
4. Column (A): FY 2024 amounts reflect actual execution for Railroad Retirement Board funding of the Limitation on Administration provided by P.L. 118-47.
5. Column (C): FY 2025 Enacted level for the Railroad Retirement Board funding of the Limitation on Administration provided by P.L. 119-4.
6. FY 2024 Centers for Medicare and Medicaid Services (CMS) reimbursables and transfer consists of $12,292,389 for Medicare Parts B, C and D, $28,861,477 for Railroad Specialty Medicare Administrative Contractor (SMAC) transfer, and $510,306 for miscellaneous; SMAC transfer is not included in BOC 25.0.
7. FY 2025 CMS reimbursables and transfer consists of $13,852,706 for Medicare Parts B, C and D, $18,500,000 for SMAC Transfer, and $512,000 for miscellaneous; SMAC transfer is not included in BOC 25.0.
8. FY 2026 CMS reimbursables and transfer consists of $12,496,831 for Medicare Parts B, C and D, $16,750,000 for SMAC Transfer, and $512,000 for miscellaneous; SMAC transfer is not included in BOC 25.0.
9. Details may not add to totals due to rounding.

Fiscal Year 2026 Funding Justification

The fiscal year (FY) 2026 Congressional Justification includes two funding levels for the Limitation on Administration appropriation: the President's Budget Request of $126,000,000 and the Agency Request Level of $170,615,000. While the President's Budget Request is determined by the Administration, the Agency Request Level is developed by the Board and reflects Railroad Retirement Board (RRB) requirements to efficiently and effectively deliver statutorily required services to the nation's railroad workers and their families. The Agency Request Level is a budgetary estimate presented by the Board to the Congress as required in Section 7(f) of the Railroad Retirement Act (RRA). This language, often referred to as bypass authority, requires the RRB to provide a budgetary recommendation to the Congress; this is why an Agency Request Level is included in our budget documents.

Funding Structure

The RRB requests funds through the annual appropriations process and Congress sets the RRB's administrative budget, but RRB operations are primarily funded by payroll taxes paid by rail employees and rail employers and contributions (similar to state unemployment tax) from rail employers. Rail employers and employees pay significantly higher payroll taxes, which support enhanced benefits to attract and retain a stable workforce. Most importantly, the railroad retirement system is solvent. The RRB's actuarial valuation published in June 2024 concluded the railroad retirement system will continue to have adequate funds to pay benefits for railroad employees for the next 75 years, even under its pessimistic employment scenario. The annual appropriation allows the RRB to access the funds paid by railroad employees and railroad employers to provide direct services administering comprehensive retirement-survivor-disability annuities and unemployment-sickness benefits. These services include paying more than $14 billion in benefits to over 500,000 retired employees, spouses, survivors, and disabled railroad workers annually.

Funding Request Overview

The President's FY 2026 Budget Request includes $126,000,000 for the RRB's Limitation on Administration appropriation and supports an estimated 703 full-time equivalents (FTEs), 20 FTEs less than FY 2025 Enacted, and 64 FTEs less than FY 2024 Enacted. The request of $126,000,000 holds funding levels flat for the third consecutive fiscal year. Most of our appropriation, approximately 75%, funds salaries and benefits while the largest non-pay costs are information technology (IT) related. The RRB currently operates in a hybrid IT environment, maintaining legacy applications and systems housed on premises and those transitioned to cloud-based environments. While previously provided IT Modernization no-year funds allowed the RRB to stabilize some of our infrastructure in cloud-based environments, those funds are depleted and our flatlined Limitation on Administration appropriation will absorb the cost to maintain the hybrid environment. Additionally, with a flatlined budget, the RRB is unable to transition the benefit paying applications from antiquated Common Business-Oriented Language (COBOL) to enable more efficient operations and improved services to the nation's railroad workers and their families.

In addition, the General Services Administration (GSA) identified for accelerated disposition the RRB headquarters since 1943, the William O. Lipinski federal building, and plans to relocate the RRB headquarters to privately leased spaced in the Chicago, Illinois area. The RRB is coordinating with GSA and the Office of Management and Budget (OMB), but the FY 2026 budget does not

include funds for relocation. Once additional information regarding timeline, cost, and location are finalized, we will request funds for this effort. In addition, due to unexpected changes required by GSA this fiscal year, RRB coordinated several field office relocations (Wichita, Kansas, Boston, Massachusetts, Cincinnati, Ohio, and St. Paul, Minnesota). RRB field offices ensure railroad employees and their families receive focused, face-to-face engagement allowing for nuanced discussions and personalized guidance when addressing complex benefit decisions. RRB field office locations are a critical and highly valued component of our direct citizens service model.

To address the unprecedented delays in processing disability awards and post award rate adjustments caused by flat funding levels, reduced FTEs, increasingly complex IT challenges (where the RRB is dependent on over 200 COBOL applications) and to improve direct services, the Board requests $170,615,000 for its FY 2026 Limitation on Administration appropriation. The Agency Request Level of $170,615,000 would permit the RRB to improve services to the rail industry employers and employees, coordinate benefits across states and other benefit-paying agencies, and ensure constituents receive continuity of benefits across all railroad businesses. The Agency Request Level of $170,615,000 funds approximately 844 FTEs and provides $6 million for IT Modernization efforts. The 844 FTEs request is 141 FTEs above the FY 2026 President's Budget Request of 703 FTEs with 85% or 120 FTEs of the increase attributable to the Office of Programs (60 FTEs), Bureau of Field Service (31 FTEs), and the Bureau of Information Services (29 FTEs). The request is supported by the RRB Human Capital Plan, which includes hiring, succession, and training plans. Increased staffing in these three areas improves direct services to the railroad community and ties to our three strategic goals: Modernize IT Operations, Customer Service, and Stewardship. This staffing investment would begin to reverse the delays in processing disabilities, post awards, and rate adjustments.

Need to Reduce Backlogs and Improve Direct Services

Impacted Organizations

Field service employees handle customer inquiries covering retirement benefits (age & service and disability), survivor benefits, Medicare coverage, Social Security benefits for railroad workers and their families, tax withholding and statements, as well as sickness and unemployment benefits. Additionally, field service employees are primarily responsible for handling unemployment application claims. Despite rising workloads as discussed below, staffing levels in public-facing field offices have declined to their lowest point on record, down 10% since FY 2017, with hiring frozen since September 2023 due to budget limitations. Currently, 23 public-facing offices (43%) either operate with two employees or less or are projected to reach critically low staffing levels within the next year due to potential retirements. These offices face heightened risk of mission failure unless staffing levels are promptly addressed.

The Office of Programs is responsible for carrying out provisions of the RRA and Railroad Unemployment Insurance Act (RUIA) to pay retirement, survivor, disability, vested dual benefits, and unemployment and sickness benefits. With reduced staff and insufficient IT funding, the Office of Programs has experienced processing delays and backlogs, including beneficiaries who often are over or underpaid for years. Backlogs and processing delays result in reduced customer satisfaction and increases in telephone inquiries and in-person service requests, exceeding the capacity of the Bureau of Field Service field office employees.

The Bureau of Information Services leads the agency's IT Modernization Program and manages all aspects of IT and information management including risk management, infrastructure services, enterprise applications, data integrity and governance, and policy and compliance. This bureau has experienced a 47% decrease in staffing since 2019, pausing current modernization efforts and contributing to system lapses and delays in necessary programming changes.

Additional staff in these three bureaus would ensure continuity of critical benefit administration operations. Inadequate staffing levels created backlogs of initial disability decisions and post adjudicative actions, impacting the accuracy of retirement/survivor, disability, and unemployment/sickness benefit payments. Further, insufficient staffing and lack of job duty redundancy led to allocating resources to satisfy federal mandates or short-term agency priorities rather than to activities promoting long-term benefits or satisfying strategic goals and runs the risk of adversely impacting IT improvements due to an inability to dedicate appropriate resources to assure continued advancements in processing.

Impacted Direct Services

RRB's public-facing field offices have experienced a significant 18.4% year-over-year increase in federal benefit applications and claims receipts. During the same period, the number of applications pending per employee rose by 30%, resulting in an average national backlog of 7,440 cases across field offices.

While prioritizing initial age and service retirement benefit awards has been largely successful, there are currently 2,017 cases pending an initial disability decision and 3,055 early Medicare (Disability Freeze) cases pending decision. In addition, the prioritization of initial payment awards led to backlogs in cases requiring post award adjustment (i.e., a revision or modification to a current benefit payment because of income changes that did not fully process through RRB's automated systems). The inability to address these items timely reduces benefit payment accuracy.

As of April 4, 2025, RRB had a total of 90,105 pending retirement post award actions summarized as follows:

- Cost of Living Adjustments (COLA) *Rejects and Reviews:* To ensure accurate benefit payments, the RRB manually reviews and processes RRB's COLA annuity adjustments that do not fully process mechanically. We currently have 1,553 pending actions in this category with the oldest RRB COLA case dating back to December 18, 2018.

- RESCUE *Rejects and Reviews:* The RRB manually reviews and processes RRB's Service and Compensation annuity adjustments that do not fully process mechanically. We currently have 31,417 pending with the oldest dating back to November 20, 2006.

- *Earning Policing:* The RRB manually reviews reported earnings information and processes the appropriate annuity adjustment to ensure payment accuracy. The reported earnings information may include annuitants reporting that they have stopped/started work, which should result in a change to their annuity payment. We currently have 14,419 pending actions with the oldest case dating back to October 7, 2013.

- *Retirement Post Work:* The RRB manually processes miscellaneous retirement annuity adjustments, that may include an increase in a public pension, a favorable RRB Disability Freeze determination or a workers' compensation adjustment that could impact a retirement benefit. The oldest of these cases dates back to March 22, 2013, and the RRB currently has 4,652 pending actions.

- *Retirement Social Security Adjustments:* The RRB manually processes miscellaneous Social Security Retirement non-COLA adjustments. We have 9,477 pending actions in this category, and they include changes in SSA benefit amounts due to processes such as Automatic Earnings Reappraisal Operation (AERO), garnishment reductions or voluntary tax withholding. The oldest pending case dates back to June 8, 2016.

- *Retirement Social Security Post Work:* The RRB manually reviews and processes Social Security adjustment cases that include COLA adjustments and do not fully process mechanically. We currently have 3,533 pending actions with the oldest dating back to January 20, 2016.

- *Retirement Social Security Mechanical Operations Referrals:* The RRB manually reviews and processes Social Security non-award record maintenance, which could result in a benefit payment adjustment. We currently have 25,054 pending actions with the oldest dating back to January 3, 2023.

IT Modernization Funding Request

To improve direct services for American citizens in the railroad community and meet President Trump's directives as outlined in E.O. 14243, *Stopping Waste, Fraud, and Abuse by Eliminating Information Silos* (March 20, 2025), the RRB seeks to implement a Low-Code No-Code (LCNC) platform for an immediate impact to our customers: 675,000 U.S. railroad employees and their beneficiaries. Once implemented, an LCNC platform will deliver a new, integrated online "dashboard" providing railroad employees and RRB mission-support teams a consolidated view of customer records. This platform will mirror the user-friendly experiences offered by commercial entities like banks, real estate professionals, and other online service providers – enhancing transparency and accessibility. Initially, the dashboard will display yearly earnings, tax withholdings, and retirement accruals with more data elements added over time. Once operational, the RRB will continue to modernize by building integrated benefit streams, using lessons learned, and expanding our ability to provide benefits to our customers through the dashboard and modernized systems built to support the mission of the RRB. By providing our customers with the ability to directly make requests, apply for benefits and change their information as needed, our customers will have the flexibility to interact with the RRB without visiting an office or enduring long telephone call wait-times, resulting in more efficient agency processes and reduced staff involvement.

To achieve these goals benefiting our American railroad customers, the RRB requests $6,000,000 in no-year IT Modernization funding to procure and implement this LCNC platform. Specifically, $1,000,000 will fund contracted resources to assist in selecting an appropriate LCNC platform,

undergoing a thorough business process discovery and developing a robust solicitation package which will help uncover synergies throughout all five benefit streams. The remaining $5,000,000 will fund the platform procurement and initial implementation, prioritizing the development and deployment of customer-centric dashboards that integrate data and provide the foundation for rapidly modernizing the RRB's remaining benefit streams. Funding less than $6,000,000 would severely limit our ability to modernize any systems in the future and jeopardize critical services for the railroad community.

The RRB's legacy IT environment – dependent upon 200+ COBOL applications, outdated platforms, and antiquated development frameworks – presents significant challenges. Starting in 2019, we implemented a straightforward three-phased approach: Stabilize, Modernize, and Perform. The agency's initial focus was to implement new infrastructure technologies that would improve customer experience and increase operational efficiency. The Stabilize phase keyed in on updating the agency's IT infrastructure and establishing a cloud presence to host agency systems, such as the migration of agency COBOL applications to the IBM zCloud and migration to Microsoft's M365 platform for end-user productivity software. The Stabilize phase was successful and provided the RRB an opportunity to transition to the Modernize phase. The Modernize phase will improve the agency's overall mission by transforming our legacy applications into a modern codebase so that RRB can more easily integrate continuous system enhancements moving forward. The ultimate goal is to reach the Perform phase – a state where the RRB can proactively adapt to changing needs, integrate new data sources, and deliver innovative services with agility.

As part of our modernization efforts, in FY 2023, the RRB was awarded an $8,695,389 investment from the Technology Modernization Fund (TMF) to develop critically needed online services such as change of address and change of direct deposit capabilities, providing our customers with a simplified way to make critical, personal updates. Starting in FY 2024, the RRB also began adopting Agile project methodologies. As a result of the TMF funding and the collaboration amongst the agency's mission-critical teams, the RRB expects to deploy these new "change of" services online for customer use by the end of FY 2025.

Via the TMF investment, the RRB gained valuable lessons learned, which will help enable our continued modernization success with an LCNC solution. A significant lesson learned, and risk is the ongoing loss of critical institutional knowledge, which continues to hamper our ability to integrate new online mechanisms with our legacy backend. Staff must navigate and integrate multiple siloed systems to complete tasks, piecing together information from various sources to obtain a complete view of a single claim, application, or customer. This complexity and the lack of intuitiveness of these systems results in extensive code development and testing, increasing the deployment time for these new services.

On the other hand, an LCNC platform will directly address these challenges. Its visual development tools and pre-built components simplify the development process, empowering both technical and non-technical staff to rapidly develop and deploy applications. Furthermore, the platform's ability to consolidate data – informed by the lessons learned from the TMF project – will break down silos, improve data sharing, and support compliance with Executive Order 14243. This will enable a shift from project-based modernization to a continuous delivery model.

Without an LCNC platform, modernizing the RRB's five benefit streams could take well over a decade to complete, and our legacy systems impose critical risks to the RRB's mission operations. To mitigate these risks the RRB needs the ability to modernize faster. Staffing shortages, exacerbated by long-term budget constraints, hinder RRB's ability to maintain antiquated systems or build new systems in-house. The TMF project demonstrated it can take up to 12 months to develop and deploy our "change of" applications. By accelerating development cycles, the LCNC platform will enable the RRB to deliver value to the railroad community faster, enhance operational efficiency, and respond more effectively to evolving needs.

Investing in an LCNC platform is not simply about replacing legacy systems; it's about building a future-proof IT infrastructure that is agile, scalable, and adaptable. Fully funding our request will have a profoundly positive impact on the lives of the American railroad community, allowing us to meet the Administration's goals, and cement the direction of our IT Modernization for years to come.

Explanation of Changes between the Enacted Budget for Fiscal Year 2025 and Budget Levels for Fiscal Year 2026

Limitation on Administration, Direct Obligations (Dollar in Thousands)

Category	*FY 2025 Enacted to FY 2026 President's Budget*	*FY 2026 President's Budget to FY 2026 Fully Resourced Agency Request Level*
	0 [1/]	38,615 [2/3/]
1. Personnel Compensation	**426**	**16,902**
Changes reflect variations in RRB staffing at each of the budget levels. The FY 2026 President's Budget provides funding for 703 FTEs, 20 FTEs less than the FY 2025 Enacted (and 64 FTEs less than FY 2024). The Fully Resourced Agency Request Level provides funding for 844 FTEs, 121 FTEs more than projected for FY 2025 Enacted. Projected compensation costs reflect an estimated pay increase of 2.0% in January 2025 and 0.0% in January 2026. Overtime is estimated at $0 for FY 2025 Enacted and the FY 2026 President's Budget, for the Fully Resourced Agency Level, the request is $1,062,500.		

Category	*FY 2025 Enacted to FY 2026 President's Budget*	*FY 2026 President's Budget to FY 2026 Fully Resourced Agency Request Level*
	0 [1/]	38,615 [2/3/]
2. Civilian Personnel Benefits	**(646)**	**6,206**
Employee benefits are estimated to total approximately 27% of salary costs in 2025 and 2026. At the FY 2025 Enacted and FY 2026 President's Budget, the cost for change-of-station is $0. At the FY 2026 Fully Resourced Agency Request Level it is $260,000.		
3. Benefits for Former Personnel	**14**	**0**
A total of $142,000 is included at each of the two budget levels for FY 2026 for worker's compensation benefits billed by the Department of Labor. In FY 2025 Enacted, it is $128,000.		
4. Travel and Transportation of Persons	**70**	**839**
At the FY 2026 President's Budget, travel is $300,000; $70,000 more than FY 2025 Enacted. The agency will support the highest priority training, development, and customer out-reach programs at this amount and ensure funds are used efficiently.		
5. Transportation of Things	**0**	**33**
At the FY 2026 President's Budget, transportation of things is $1,000, and $34,000 is requested at the FY 2026 Fully Resourced Agency Request Level.		
6. Rental Payments to the General Services Administration (GSA)	**0**	**0**
At all funding levels, a total of $3,300,000 is requested for GSA rent in FY 2026. The total is $0 difference from the FY 2025 Enacted.		

Category	*FY 2025 Enacted to FY 2026 President's Budget*	*FY 2026 President's Budget to FY 2026 Fully Resourced Agency Request Level*
	0 [1/]	38,615 [2/3/]
7. Communications, Utilities, and Miscellaneous Charges [3/]	**(121)**	**1,286**
At the President's Budget Level for FY 2026 communications, utilities, and miscellaneous charges total $5,203,000; $121,000 less than FY 2025. The FY 2026 details are shown below. (Amounts rounded to thousands.)		
FY 2026 Funding at the President's Budget		
Miscellaneous charges - $35	1	9
Postage - $1,200	15	460
Utilities - $75	5	817
Communications - $3,893	(142)	0
8. Printing and Reproduction	**8**	**162**
At the FY 2026 President's Budget, printing and reproduction is $350,000. This category reflects an increase in costs for printing benefit rate letters, tax statements, and earnings information for railroad retirement and unemployment/sickness insurance beneficiaries. The category also includes costs for official publication of agency information in the Federal Register and Code of Federal Regulations.		
9. Other Services [3/]	**249**	**11,918**
At the FY 2026 President's Budget, the planned spending is $21,042,000; $249,000 more than FY 2025. FY 2026 details are shown below. (Amounts rounded to thousands.)		

Category	*FY 2025 Enacted to FY 2026 President's Budget*	*FY 2026 President's Budget to FY 2026 Fully Resourced Agency Request Level*
	0 [1/]	38,615 [2/3/]
FY 2026 Funding at President's Budget		
Consulting services - $400	4	108
Government contracts - $5,187	39	(173)
Other services non-fed'l [a/] - $11,571	(3)	6,250
Operation & Maintenance of equipment - $2,300	54	1,041
Medical fees - $1,366	153	0
Training - $48	0	1,358
Maintenance of facilities [b/] - $170	2	3,334
[a/] At all budget levels, the SMAC reimbursement contract in the amount of $16,750,000 is not included in the totals. [b/] Funding for operation & maintenance of facilities in FY 2026 may be partly offset by "no-year" money brought forward from prior fiscal years pursuant to P.L. 117-103.		
10. Supplies and Materials	**0**	**537**
The FY 2026 President's Budget provides $210,534 for supplies and materials consistent with FY 2025.		
11. Equipment	**0**	**732**
The FY 2026 President's Budget provides $35,394 for equipment consistent with FY 2025. The funding is for replacement of IT software, parts, devices, and other miscellaneous equipment needed by the bureaus and offices.		
Total Increase/Decrease [3/]	**0 [1/]**	**38,615 [2/3/]**

[1/] See page 13, line TOTAL RRB DIRECT OBLIGATIONS. Difference is computed by subtracting the amount in column C from the amount in column E.
[2/] See page 13, line TOTAL RRB DIRECT OBLIGATIONS. Difference is computed by subtracting the amount in column E from the amount in column G.
[3/] Amount does not include $6,000,000 for IT Modernization Funds.
[4/] Details may not add to totals due to rounding.

Funding for Major Contracts

This chart shows contracts of $100,000 or more planned for FY 2026 in the following Budget Object Class (BOC) categories: consulting services (BOC 251), contractual services (BOC 252), government contracts (BOC 253), maintenance of facilities (BOC 254), medical fees (BOC 256), and equipment and equipment maintenance (BOC 310/257).

The major contracts are represented in the FY 2026 Fully Resourced Agency Request Level.

BOC	Title and Description	Estimated FY 2026 Funding
Information Technology		
	Cybersecurity	
252	Zero Trust Architecture	1,500,000
252	Security Operations Center as a Service	1,200,000
253	Governance, Risk, and Compliance Tools	130,000 a/
	Enterprise Applications	
252	Microsoft Enterprise Service Agreement and True-up	1,300,000
252	Microsoft Azure Cloud	1,013,250
257	Document Imaging Software	316,517
252	Microsoft Unified Support	300,000
	Mainframe Services	
252	Mainframe IBM Z Cloud	3,600,000
257	Mainframe Software Change Management Tool	315,000
257	Job Scheduling Software	204,750
252	Independent Vendor Support Services	165,000
	Web Services	
253	Secure Sign On Services	257,250 a/
	End-User Support	
252	IT Customer Support / Help Desk Services	1,794,179
257	Field Service Office Support	206,422
	IT Network	
252	IT Infrastructure Support Services	2,100,000
257	Cisco SMARTnet Service	557,865
257	Interactive Voice Response API Support	119,790
	IT Research Services	
252	IT Core Research Services	350,000
	Subtotal	***15,430,023***

BOC	Title and Description	Estimated FY 2026 Funding
Support of Benefit Program Activities		
256	Medical Fees. Initial medical examinations and other tests ordered.	1,346,100
251	Consultative Medical Services. Funding will be used for medical evidence reviews concerning benefit and claim matters and preparation of advisory medical opinions. Review of disability cases and onsite guidance to examiners.	419,328
257	IT Software. Acrolinx software which allows for language processing. Avue software for HR classification, position management and staffing process needs, and supports Human Capital Plan.	485,400
252	Other Services. Provides off-site centralized scanning services for documents.	462,000
	Subtotal	***2,712,828***
Financial Management		
253	Financial Services. Technology Modernization Fund (TMF) Reimbursement.	350,000 a/
253	Payroll Costs. Reimbursement to GSA for payroll services.	465,000 a/
252	Financial Systems. Funding will be used to support Financial Management System (FMIS) CGI Annual O&M.	2,200,000
	Subtotal	***3,015,000***

BOC	Title and Description	Estimated FY 2026 Funding
Administrative Support		
253	File Management Services. Fees paid to the National Archives and Records Administration (NARA) for storage and maintenance of files and records of the agency's active main file bank.	290,000 a/
252	Photocopiers. Funding is required to continue contractual services for walk-up photocopiers in the entire agency (HQ, Field, and OIG). Funding also includes the high-speed copiers that are used to prepare program related booklets, pamphlets, other informational material, and also produces the mail (e.g., award decisions) sent to RRB annuitants and/or claimants.	455,600
253	Field Office Support Services. Funding is required for field office alterations, miscellaneous and administrative support services. Reimbursable Work Authorization (RWA) Services.	380,000 a/
253	DCSA Background Investigations. Funding is required to obtain background investigations for agency employees and contractors.	120,000 a/
253	Federal Occupation Health (FOH). Interagency agreement with FOH. Funding is required for nurse services with the provision of licensed Basic Life Support certified, registered nurse for emergency services and preventive health services.	150,000 a/
253	HRLinks. Funding required for HRLinks, which is the agency's official identity management system that also processes time and attendance.	460,000 a/
252	Learning Management System. Funding is for the RRB's in-house online educational/training courses and programs. Learning Management System subscription.	210,000
	Subtotal	***2,065,600***

BOC	Title and Description	Estimated FY 2026 Funding
Facility Management Services		
253	Federal Protective Service Costs. Funding is required for protective services, billed by the Department of Homeland Security, Federal Protective Service.	1,900,000 a/
254	Janitorial Services. Funding is needed for janitorial services for the RRB headquarters building.	850,000
254	After-Hours Labor. Labor in excess of those allowed under Delegation of Authority.	220,000
254	Miscellaneous Building Contracts. Facilities maintenance, Elevator maintenance and Fire System upgrade.	1,592,000
	Subtotal	***4,562,000***
	Agency Total	**$27,785,451**

a/ Contractual services provided by federal government agencies comprise $4,502,250 of the agency program total.

Proposed Legislative Program

1. **Amend the annual Limitation on Administration appropriation to allow the RRB to utilize Schedule A hiring authorities.**

   This language, also requested in Fiscal Year 2025, allows the RRB to increase employment opportunities for people with disabilities. Currently, the RRB is unable to utilize hiring authority provided by Schedule A, 5 C.F.R 213.3102(u), for hiring people with severe physical, psychiatric, and intellectual disabilities because of statutory restrictions in the Railroad Retirement Act. The language below would provide the RRB the opportunity to offer employment for people with disabilities.

Provided further, That notwithstanding section 7(b)(9) of the Railroad Retirement Act, this limitation may be used to hire individuals with intellectual disabilities, severe physical disabilities, or psychiatric disabilities using current excepted hiring authorities established by the Office of Personnel Management.

2. **Amend the annual Limitation on Administration appropriation to allow a limited amount of unobligated balances for Fiscal Year 2026 to remain available until expended in support of the Board's Information Technology Investment Initiatives.**

   The RRB is engaged in a successful, multi-year effort to modernize its information technology systems. The RRB requested similar language in Fiscal Year 2025 and again requests this language in Fiscal Year 2026 to efficiently utilize funds available for ongoing information technology improvements and investments.

   Provided further, That of the unobligated balances of funds provided under this heading at the end of fiscal year 2026 not needed for Fiscal Year 2026, not to exceed $3,292,300 shall remain available until expended for information technology improvements and investments.

Budget Authority by Strategic Goal

Limitation on Administration	Fiscal Year 2024 Actual				Fiscal Year 2025 Enacted				Fiscal Year 2026 President's Budget				Fiscal Year 2026 Fully Resourced Agency Request Level			
Program by strategic goal	FTEs	%	Amounts ($)	%	FTEs	%	Amounts ($)	%	FTEs	%	Amounts ($)	%	FTEs	%	Amounts ($)	%
Strategic goal:																
1. Modernize information technology	107	14	$21,449,564	17	86	12	$20,115,661	16	60	9	$15,265,935	12	72	9	$20,093,736	15
2. Customer service	514	67	72,507,070	58	493	68	74,933,794	59	493	70	79,418,226	63	592	70	103,465,194	61
3. Stewardship	146	19	31,541,824	25	144	20	30,950,545	25	150	21	31,315,839	25	180	21	41,056,070	24
Total, direct program obligations	767		125,498,458		723		126,000,000		703		126,000,000		844		164,615,000	
No Year Funding for IT Initiatives			0				0				0				6,000,000	
Unobligated balance			501,542				0				0				0	
Total budget authority	767		$126,000,000		723		$126,000,000		703		$126,000,000		844		$170,615,000	

The Railroad Retirement Board's Strategic Plan includes these strategic goals.

1. Modernize information technology (IT) operations to sustain mission essential services.
2. Provide excellent customer service.
3. Serve as responsible stewards for our customers' trust funds and agency resources.

Notes: 1/ FTE cost for FY 2024 is $144,088, estimated FY 2025 FTE cost is $152,144 and FY 2026 President's Budget and FY 2026 Agency Request FTE cost is $154,231.

2/ FY 2025 Enacted operates under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Staffing History
Actual Full-Time Equivalent Employment

Fiscal year	Total FTEs	a/	Change from previous year	Percent change from previous year	Cumulative FTE reduction	Cumulative percent change since fiscal year 1993
1993	1,698	b/	---	---	---	---
1994	1,615	b/	-83	-4.9%	83	-4.9%
1995	1,483	b/	-132	-8.2%	215	-4.9%
1996	1,401	b/	-82	-5.5%	297	-17.5%
1997	1,297		-104	-7.4%	401	-23.6%
1998	1,227		-70	-5.4%	471	-27.7%
1999	1,196		-31	-2.5%	502	-29.6%
2000	1,136		-60	-5.0%	562	-33.1%
2001	1,101		-35	-3.1%	597	-35.2%
2002	1,099		-2	-0.2%	599	-35.3%
2003	1,079		-20	-1.8%	619	-36.5%
2004	1,048		-31	-2.9%	650	-38.3%
2005	957		-91	-8.7%	741	-43.6%
2006	940		-17	-1.8%	758	-44.6%
2007	927		-13	-1.4%	771	-45.4%
2008	918		-9	-1.0%	780	-45.9%
2009	897		-21	-2.3%	801	-47.2%
2010	908		11	1.2%	790	-46.5%
2011	903		-5	-0.6%	795	-46.8%
2012	884		-19	-2.1%	814	-47.9%
2013	865		-19	-2.1%	833	-49.1%
2014	825		-40	-4.6%	873	-51.4%
2015	835		10	1.2%	863	-50.8%
2016	824		-11	-1.3%	874	-51.5%
2017	853		29	3.5%	845	-49.8%
2018	816		-37	-4.3%	882	-51.9%
2019	799		-17	-2.1%	899	-52.9%
2020	794		-5	-0.6%	904	-53.2%
2021	777		-17	-2.1%	921	-54.2%
2022	763		-14	-1.8%	935	-55.0%
2023	724		-39	-5.1%	974	-57.4%
2024	767		43	5.9%	931	-54.8%
2025	723	c/	-44	-5.7%	975	-57.4%
2026	703	d/	-20	-2.8%	995	-59.0%

a/ Excludes staffing for the Office of Inspector General.
b/ Includes Special Management Improvement Fund FTEs for fiscal years 1993-1996 of 80, 58, 30 and 10, respectively.
c/ The amounts included for 2025 are estimated.
d/ The estimated 703 FTEs is 141 FTEs fewer than what is needed to sustain the agency's mission essential functions.

Cybersecurity Priorities

The RRB's overall cybersecurity program requires both Operations and Maintenance (O&M) funding ($1,152,633) and Development, Modernization and Enhancement (DME) funding ($2,700,000) for a total of $3,852,633. The RRB will focus its Fiscal Year 2026 Cybersecurity investment priorities in the following areas. Note: The priorities outlined below were also outlined in the agency's Fiscal Year 2025 Budget request, and are being detailed again given early indications that the RRB's Fiscal Year 2025 budget may not allow for the Cybersecurity DME initiatives:

Defend Critical Infrastructure (NCS Pillar 1) ($2,700,000)
The RRB is in the midst of an enterprise-wide modernization of its legacy IT systems and 200+ legacy applications which directly enable its mission. As such, the RRB is developing and integrating a strategic approach to implementing cybersecurity controls that secures our organization by eliminating implicit trust and continuously validating every stage of network interaction. Rooted in the principle of "never trust, always verify," the RRB's Zero Trust strategy will be designed to protect our current environment, and as we modernize, our future environments enabling a digital transformation by using strong authentication methods, leveraging network segmentation, preventing lateral movement, providing layer 7 threat prevention, and simplifying granular, "least access" policies. Please be advised that as the RRB modernization strategy evolves, our Zero Trust strategy will evolve to align with those requirements as well. To continue progress with the RRB's Zero Trust implementation, the agency is requesting Fiscal Year 2026 funding to defend the RRB's critical infrastructure:

- Identify: The RRB will employ a centralized identity management system that will integrate the RRB modernized applications to the RRB's Common Platforms, implement phishing-resistant multi-factor authentication (MFA) to RRB hosted accounts, and ensure public facing systems support.
- Devices: The RRB has enrolled in CISA's Continuous Diagnostic and Mitigation program that will ensure that we create an ongoing, reliable, and complete hardware and software inventory. The RRB will develop and implement through workshops to ensure RRB endpoints are compliant with Zero Trust strategies.
- Networks: The RRB has architected and designed the RRB ZTA plan through consultation, business value assessment, and architectural workshops. We will follow this plan in Fiscal Year 2025 to acquire consulting services for execution of the plan.

The RRB will continue participating in shared security technologies, including active engagement with the Department of Homeland Security (DHS) Continuous Diagnostics and Mitigation program to ensure up-to-date technologies are implemented and agency requirements are funded. In accordance with E.O. 14028, "*Improving the Nation's Cybersecurity* (May 12, 2021)," the RRB will obtain in Fiscal Year 2025 cyber security services through the U.S. Department of Justice (DOJ) Security Operations Center as a Service (SOCaaS) service. The SOCaaS is a central nexus for networking monitoring, incident response, cyber threat intelligence collection, and cross- agency threat information sharing.

Budget Authority by Fund

Railroad Retirement Program	Fiscal Year 2024 Actual Amounts	Fiscal Year 2025 Enacted	Fiscal Year 2026 President's Budget	Fiscal Year 2026 Fully Resourced Agency Request
Direct Program:				
Railroad Retirement Account	$86,682,196	$86,439,238	$86,439,238	$117,046,275
Social Security Equivalent Benefit Account	$19,809,521	$21,387,782	$21,387,782	$28,960,924
Total, direct railroad retirement program obligations	$106,491,717	$107,827,020	$107,827,020	$146,007,199
Railroad Unemployment and Sickness Insurance Program				
Direct Program:				
Railroad Unemployment Insurance Administration Fund	$19,006,741	$18,172,980	$18,172,980	$24,607,801
Total, direct railroad retirement, unemployment, and sickness insurance obligations	$125,498,458	$126,000,000	$126,000,000	$170,615,000
Unobligated balance	$501,542	---	---	---
Total, direct railroad retirement, unemployment and sickness insurance budget authority	$126,000,000	$126,000,000	$126,000,000	$170,615,000

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

The source of funds for the unobligated balance from FY 2024 is as follows: (1) Railroad Retirement Account $346,417, (2) Social Security Benefit Account $79,167, (3) Railroad Unemployment Insurance Administration Fund $75,959.

Financing

	Fiscal Year 2024 Actual	Fiscal Year 2025 Enacted	Fiscal Year 2026 President's Budget	Fiscal Year 2026 Fully Resourced Agency Request
Financing				
Total, direct program obligations	$125,498,458	$126,000,000	$126,000,000	$164,615,000
No Year Funding for IT Initiatives	0	0	0	6,000,000
Unobligated balance	501,542	---	---	---
Limitation	$126,000,000	$126,000,000	$126,000,000	$170,615,000

Relation of direct program obligations to outlays

Obligations incurred, net	$125,498,458	$126,000,000	$126,000,000	$170,615,000
Obligated balance, start of year	0	26,233,046	26,233,046	26,233,046
Obligated balance, end of year	(26,233,046)	(26,233,046)	(26,233,046)	(26,233,046)
Outlays from limitation	$99,265,412	$126,000,000	$126,000,000	$170,615,000

Notes: Funds to administer the Railroad Retirement Act and the Railroad Unemployment Insurance Act are combined into a single administrative account. Funds to administer the Railroad Retirement Act are transferred from the Railroad Retirement Account and the Social Security Equivalent Benefit Account to the Limitation on Administration. Funds required to administer the Railroad Unemployment Insurance Act are transferred from the Railroad Unemployment Insurance Administration Fund to the Limitation on Administration.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

The financial operations of the Limitation on Administration can also be expressed in sources and uses of funds table as shown below.

Sources and Uses of Funds

Direct program sources	Fiscal Year 2024 Actual	Fiscal Year 2025 Enacted	Fiscal Year 2026 President's Budget	Fiscal Year 2026 Fully Resourced Agency Request
Appropriation	$126,000,000	$126,000,000	$126,000,000	$164,615,000
No-Year Funding for IT Initiatives	---	---	---	6,000,000
Available frombenefit trust funds by Congressional appropriation	$126,000,000	$126,000,000	$126,000,000	$170,615,000
Direct program uses				
Administrative expenses	$125,498,458	$126,000,000	$126,000,000	$164,615,000
No-Year Funding for IT Initiatives	---	---	---	6,000,000
Unobligated balance	501,542	---	---	---
Total uses:	$126,000,000	$126,000,000	$126,000,000	$170,615,000

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Amounts Available for Obligation

	Fiscal Year 2024 Actual	Fiscal Year 2025 Estimate	Fiscal Year 2026 President's Budget	Fiscal Year 2026 Fully Resourced Agency Request
Appropriation	$126,000,000	$126,000,000	$126,000,000	$164,615,000
No-Year Funding for IT Initiatives	---	---	---	6,000,000
Unobligated balance	501,542	---	---	---
Total direct obligations a/	$125,498,458	$126,000,000	$126,000,000	$170,615,000

a/ The RRB also received reimbursements and transfers totaling $41.7 million in fiscal year 2024 and expects to receive $32.9 million in fiscal year 2025, and $29.8 million in fiscal year 2026 from CMS and others.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Appropriations History Table

Year	Fully Resourced Agency Request Level	President's Budget Estimate to the Congress	House Allowance	Senate Allowance	Appropriation/ Continuing Resolution	
2017	139,649,040	122,499,000	---	---	113,500,000	a/
2018	147,841,000	111,225,000	113,500,000	114,500,000	123,500,000	b/
2019	142,506,000	115,225,000	126,000,000	123,500,000	123,500,000	c/
2020	137,216,000	116,225,000	135,500,000	123,500,000	123,500,000	d/
2021	155,824,000	120,225,000	126,500,000	120,225,000	123,500,000	e/
2022	148,371,000	125,049,000	130,049,000	125,049,000	124,000,000	f/
2023	151,409,000	131,666,000	131,666,000	135,400,000	128,000,000	g/
2024	173,744,000	138,575,000	103,000,000	128,000,000	126,000,000	h/
2025	172,331,000	134,000,000	100,000.000	129,000,000	126,000,000	i/
2026	170,615,000 j/	126,000,000				

a/ Reflects the appropriation made available by the Consolidated Appropriations Act, 2017 (P.L. 115-31).

b/ Reflects the appropriation made available by the Consolidated Appropriations Act, 2018 (P.L. 115-141).

c/ Reflects the appropriation made available by the Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019 (P.L. 115-245).

d/ Reflects the appropriation made available by the Further Consolidated Appropriations Act, 2020 (P.L. 116-94).

e/ Reflects the appropriation made available by the Consolidated Appropriations Act, 2021 (P.L. 116-260).

f/ Reflects the appropriation made available by the Consolidated Appropriations Act, 2022 (P.L. 117-113).

g/ Reflects the appropriation made available by the Consolidated Appropriation Act, 2023 (P.L. 117-328).

h/ Reflects the appropriation made available by the Further Consolidated Appropriations Act, 2024 (P.L. 118-47).

i/ Reflects the appropriation made available by the Full-Year Continuing Appropriations and Extensions Act, 2025 (P.L. 119-4).

j/ The Agency's request level (ARL) amount was revised from $206,185,000 as reported in the RRB's Fiscal Year 2026 Budget Submission to $170,615,000and includes direct obligations of $164,615,000 and $6,000,000 for Information Technology (IT) Initiatives.

Retirement/Survivor Benefit Program
Summary Processing Workload Table

Fiscal Years	Average number of annuitants	New applications	Supplemental annuity applications	Social Security initial awards [1/]	Post-payment adjustments	Number of payments	Medicare enrollments [2/]
2009	554,124	37,248	9,725	8,128	110,534	7,104,066	5,235
2010	549,154	37,384	9,581	12,563	120,102	7,055,426	5,204
2011	544,256	37,231	9,743	9,275	93,425	7,011,155	5,803
2012	540,080	35,856	9,341	9,342	85,206	6,967,676	6,522
2013	534,982	36,041	9,075	3,116	80,786	6,921,034	6,306
2014	530,367	35,368	8,802	3,124	76,440	6,864,029	6,270
2015	526,487	34,234	8,145	3,417	66,316	6,825,427	6,851
2016	522,839	33,019	7,497	3,739	74,056	6,779,413	6,573
2017	518,416	31,479	6,520	4,526	79,221	6,752,770	7,379
2018	513,732	33,879	4,464	3,393	80,201	6,686,481	7,840
2019	508,774	27,957	1,425	3,617	75,984	6,620,447	7,446
2020	502,553	26,540	890	3,681	63,173	6,547,246	7,339
2021	491,611	25,520	2,176	3,162	57,658	6,417,264	7,044
2022	481,911	23,272	1,118	3,425	59,154	6,287,702	7,408
2023	471,082	20,075	821	2,822	44,989	6,152,500	7,335
2024	461,416	16,424	585	2,886	78,465	6,041,602	6,593
2025 (est)	446,500	20,000	<500	3,000	61,000	5,940,000	7,000
2026 (est)	439,300	20,000	<500	3,000	59,000	5,860,000	6,000

[1/] Beginning in FY 2013, Social Security initial awards no longer include mechanical adjustments.

[2/] Excludes attainments.

Unemployment/Sickness Insurance Program
Summary Processing Workload Table

Fiscal Years	Railroad Employment 1/	Unemployment Insurance			Sickness Insurance		
		Applications	Claims	Payments	Applications	Claims	Payments
2009	223.000	39,509	230,476 2/	198,230 2/	21,466	138,993	118,770
2010	221,000	18,721	210,965 3/	190,152 3/	21,476	139,653	119,426
2011	229,000	12,756	93,598 4/	83,144 4/	20,797	136,014	115,705
2012	234,000	12,914	83,120 5/	72,776 5/	20,240	129,318	110,154
2013	237,000	14,944	96,871 6/	84,365 6/	19,110	119,364	100,951
2014	242,000	11,982	77,580 6/	64,864 6/	19,335	120,838	102,020
2015	247,000	14,177	67,643	55,368	19,467	121,271	102,540
2016	231,000	24,371	145,605	120,134	20,219	131,575	111,933
2017	225,000	14,372	96,777	80,748	20,087	132,557	113,163
2018	224,000	11,294	71,119	59,696	18,660	131,320	112,940
2019	217,000	14,900	70,065	57,475	17,915	118,894	101,699
2020	195,000	51,089	234,44 7/	345,914 7/	22,907	133,212 7/	135,639 7/
2021	186,000	18,484	184,799 8/	296,239 8/	33,770	150,451 8/	162,580 8/
2022	190,000	8,102	49,977 8/	46,369 8/	21,720	131,010 8/	125,326 8/
2023	200,000	6,039	26,891	22,481	14,805	103,962	88,664
2024	201,000 (est)	8,778	34,645	28,174	14,469	97,238	82,186
2025 (est)	198,000	11,000	50,000	43,000	15,000	98,000	87,000
2026 (est)	196,000	15,000	71,000	61,000	16,000	105,000	93,000

1/ Average annual railroad employment is based on mid-month counts and presented on a calendar year basis.

2/ Includes unemployment insurance claims and payments under the American Recovery and Reinvestment Act of 2009 (P.L. 111-5). Benefits had to begin by December 31, 2009.

3/ Includes unemployment insurance claims and payments under P.L. 111-5 and the Worker, Homeownership and Business Assistance Act of 2009 (P.L. 111-92).

4/ Includes unemployment insurance claims and payments under P.L. 111-5, P.L. 111-92, and the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111- 312).

5/ Includes unemployment insurance claims and payments under P.L. 111-92, P.L. 111-312, the Temporary Payroll Tax Cut Continuation Act of 2011 (P.L. 112-78), and the Middle Class Tax Relief and Job Creation Act of 2012 (P.L. 112-96).

6/ Includes unemployment insurance claims and payments under P.L. 111-92, P.L. 111-312, P.L. 112-78, P.L. 112-96, and the American Taxpayer Relief Act of 2012 (P.L. 112-240). Benefits had to begin by December 31, 2013.

7/ Includes unemployment and sickness insurance claims and payments under the Coronavirus Aid, Relief, and Economic Security Act of 2020 (P.L. 116-136).

8/ Includes unemployment and sickness insurance claims and payments under P.L. 116-136 and the Continued Assistance to Rail Workers Act of 2020 (P.L. 116-260), and the American Rescue Plan Act of 2021 (P.L. 117-2).

PERFORMANCE

PLAN

Fiscal Year 2026

Railroad Retirement Board

Railroad Retirement Board – Fiscal Year 2026 Performance Plan

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Performance Plan - FY 2026 52

Railroad Retirement Board – Fiscal Year 2026 Performance Plan

Introduction

The Railroad Retirement Board (RRB) has developed this performance budget for fiscal year 2026 to support our mission (see mission statement on the following page) and to communicate our intentions for meeting challenges and seeking opportunities. We will use the plan to hold managers accountable for achieving program results and to improve program effectiveness and public accountability by promoting a continued focus on results, service quality, and customer satisfaction. We will also use the plan to help managers improve service delivery by requiring that they plan to meet meeting program objectives and by providing them with information about program results and service quality.

This plan is closely linked to our **Strategic Plan for Fiscal Years 2022 - 2026** and can be easily cross-referenced. The performance budget provides detailed performance goals, performance indicators and target levels to guide agency managers as they implement our Strategic Plan. It also communicates our plans to stakeholders, including the railroad community, the Administration, the Congress, and other government agencies. It is part of a comprehensive set of interlocking plans covering all major aspects of agency operations. In this plan, we have established specific performance goals (with performance indicators and projected performance levels) to be achieved in fiscal year 2026. Additionally, it supports our other functional plans required to manage the agency. These functional plans include the **Customer Service Plan** and the **Information Technology Capital Plan**. These plans support the annual submission of the agency budget to the Office of Management and Budget (OMB) and the Congress.

The RRB's strategic and performance goals are presented in the sections following our mission statement. Information on the anticipated performance for each goal in fiscal year 2026 is provided for the President's Budget level of $126,000,000, which would support 703 FTEs. To support ongoing improvement in performance and accountability, we will continue to set programmatic goals that are aggressive, realistic, and measurable. We will ensure planned improvements are transparent, lead to meaningful outcomes, and hold agency managers accountable for achieving performance goals.

We will also prepare and submit to the President and Congress a report on program performance for fiscal year 2026, as part of our Performance and Accountability Report. The RRB's Office of Inspector General (OIG) will review the report to help ensure the reliability and utility of our performance information. The reported information will be derived from agency systems, and the performance goals and indicators will be compared to actual program performance for the fiscal year.

This performance budget meets the requirements of the GPRA Modernization Act of 2010 and was prepared by RRB employees.

RAILROAD RETIREMENT BOARD
MISSION STATEMENT

The RRB's mission is to administer retirement/survivor and unemployment/sickness insurance benefit programs for railroad workers and their families under the Railroad Retirement Act and the Railroad Unemployment Insurance Act. These programs provide income protection during old age and in the event of disability, death or temporary unemployment and sickness. The RRB also administers aspects of the Medicare program and has administrative responsibilities under the Social Security Act and the Internal Revenue Code.

In carrying out its mission, the RRB will pay benefits to the right people, in the right amounts, in a timely manner, and will take appropriate action to safeguard our customers' trust funds. The RRB will treat every person who comes into contact with the agency with courtesy and concern, and respond to all inquiries promptly, accurately and clearly.

Railroad Retirement Board – Fiscal Year 2026
Performance Plan

Strategic Goal I: ***Modernize Information Technology (IT) Operations to Sustain Mission Essential Services.*** At the President's Budget Level for fiscal year 2026, we plan to allocate $15,265,935 and 60 FTEs to this strategic goal.

Today, our mission essential programs are strained under the burden of legacy systems built over 40 years ago. Several years ago, we set out to modernize the enterprise, including all legacy IT systems and applications to continue providing excellent service to our beneficiaries. While we have made significant strides in recent years, there is more to be done. Our current IT Modernization Program is a three-phased program to achieve such a comprehensive task: Stabilize, Modernize, and Perform. Today, we are in the Modernize Phase, where the focus is two-fold:

1) To deliver new online services and applications to improve the annuitant and applicant experiences, and
2) To gain efficiencies in core business processes, both supporting the RRB mission.

Simultaneously, we continue to improve our agency security posture as we modernize. More detail regarding our application modernization funding request and plan for compliance with the federal Zero Trust strategy is in the Cybersecurity Priorities section of this submission.

I-A. Strategic Objective: RRB's transformation.

The RRB developed an IRM Strategic Plan for Modernization with the following goals in support of the Agency's first Strategic Objective:

- Improve the User Experience
- Secure the Enterprise
- Upskill the IT Team
- Optimize the Infrastructure

To achieve these goals, the RRB continues to implement its IT Modernization Program. Those initiatives are captured in the Information Technology (IT) Update section of this submission.

The performance indicators that we will utilize to assess our progress toward our strategic objective and reference to the IRM Strategic Plan for Modernization Goals are as follows:

FY 2026 Performance Plan Strategic Goal I-A.	IRM Strategic Plan for Modernization Goals.
I-A-6. Complete the development of business rules strategy and data layer components of the modernization.	1. Improve the User Experience 2. Upskill the IT Team
I-A-7. Deliver citizen-centric services and applications to railroad employees through mobile- and web-ready interfaces.	1. Improve the User Experience 2. Secure the Enterprise 3. Upskill the IT Team
I-A-8. Complete the streamlining of core business processes and modernize key applications, which support these processes.	1. Improve the User Experience 2. Secure the Enterprise 3. Upskill the IT Team
I-A-9. Refine critical management processes in the following areas within the IT organization: change, project, program, and configuration.	1. Secure the Enterprise 2. Upskill the IT Team 3. Optimize the Infrastructure
I-A-10. Evaluate the re-engineering assessment deliverables to determine a cost-effective path forward to application rationalization and streamline business processes.	1. Improve the User Experience 2. Secure the Enterprise 3. Upskill the IT Team 4. Optimize the Infrastructure

Strategic Goal II*: Provide Excellent Customer Service.* We strive to satisfy our customers' expectations for quality service in terms of service delivery options and levels and manner of performance. At the President's Budget Level for fiscal year 2026, we plan to allocate $79,418,226 and 493 FTEs to this strategic goal. We established two strategic objectives that focus on the specifics of achieving this strategic goal.

II-A. Strategic Objective: Pay benefits timely.

The RRB is committed to ensuring that we pay benefits in a timely manner. We have nine annually assessed measures in the agency Performance Plan to track our timely administration of both Railroad Retirement Act (RRA) and Railroad Unemployment Insurance Act (RUIA) programs. In addition to the performance measures, and to further promote timely benefits payments, we will:

- Inform our customer about the actions they can take to ensure that they receive payments in a correct, timely manner when eligible for benefits.
- Periodically, provide our customers clear guidance regarding their responsibilities to provide accurate, complete information and notify us of changes in status.
- Continue to inform employers of their responsibilities for providing timely, accurate, and efficient reports of railroad service and compensation and provide support, as necessary.
- Continue work with employers to inform and improve modernization efforts that expand and enhance the use of available electronic reporting methods.
- Continue to expand paperless processing to increase efficiency and productivity in a virtual environment, to include the secure exchange of forms and medical evidence with third parties relative to administering the disability program.

Our Customer Service Plan includes customer service timeliness standards specifically for the initial payment of RRA and RUIA benefits. Through September 30, 2024, the overall actual performance was 98.7 percent. This means that customers received benefit services within the timeframes promised in the Customer Service Plan for nearly 99 percent of the 169,644 service transactions for which timeliness was measured.

Overall Timeliness Performance
Fiscal Year 2024 (through 9/30/2024)

- Retirement applications: 98.1% (target: 94.0%)
- Survivor applications: 99.1% (target: 94.2%)
- Disability applications/payments: 52.5% (target: 80.7%)
- RUIA applications/claims: 99.7% (target: 99.3%)

The inset at the right shows composite results in four combined categories of services.
Overall disability performance is based on the two standards that apply to disability work:

- *Decisions within 100 days.*
- *Payment within 25 days of decision or earliest payment date.*

Performance was lower than expected due to priority given to focusing on the initial adjudication of claims with older filing dates resulting in achieving a significant reduction in the on-hand balances of these cases. As these older cases are adjudicated, the overall disability program timeliness should improve. We aim to be timely in our disability decisions and payment adjustments.

II-B. Strategic Objective: Provide a range of choices in service delivery methods.

To fulfill customers' needs, we must provide high quality, accurate services on a timely basis, and in ways that are accessible and convenient to all our customers, including the elderly and those with impairments. Consistent with our vision statement, we strive to provide a broad range of choices for customer service. We have two primary measures to assess our performance toward this objective: (1) how many electronic services we can provide in each program at a reasonable cost and (2) employer usage of the available services. Further, our goal is to expand customer choice by offering alternative access to our major services. In addition to our primary performance measures, we plan to:

- *Increase customer self-service options via the Internet, including the ability to send and transmit benefit-related data in a secure manner.*
- *Continue to expand the functionality and services offered through the toll-free number (877-772-5772 or 877-RRB-5RRB) to achieve faster customer response times and to promote effective workload distribution across field office locations.*
- *Continue to make improvements to its Employer Reporting System (ERS) to increase the amount of information relative to railroad compensation, employment, and service that employers can exchange with the agency through the Internet.*

The RRB will continue to pursue enhancements during fiscal year 2025 with the development and implementation of the GL-99, Deemed Service Questionnaire and the GL-132, Notice of Service After ABD for the ERSNet system. This will add two more services to the system for responsible contact officials bringing the total number of available services to 33 for the agency.

In addition, the RRB will utilize fiscal year 2026 for the planned development and implementation of on-line ERSNet processes for the Form RL-13G, Notice to Employer of Relinquishment of Rights of

Disability Annuitant who Attained Age 65 and the Form RL-27, Notice of Employer of Disability Annuity Application Denial.

Strategic Goal III: Serve *as Responsible Stewards for Our Customers' Trust Funds and Agency Resources.* The RRB is committed to fulfilling its fiduciary responsibilities to the rail community. At the President's Budget Level for fiscal year 2026, we plan to allocate $31,315,839 and 150 FTEs to this strategic goal. We established four strategic objectives that focus on the specifics of achieving this strategic goal.

III-A. Strategic Objective: Ensure that trust fund assets are protected, collected, recorded, and reported appropriately.

The RRB is committed to prudent management of its trust funds. Our success in this objective is reflected through annual audited financial statements, actuarial valuations, financial projections, benefit payment accuracy, debt collection, experience-based contribution rates, and payroll tax and railroad employee compensation reconciliations. We also have responsibilities with regard to the National Railroad Retirement Investment Trust, which are addressed separately under performance goal III-D.

In addition to the primary performance measure that we are tracking to assess progress toward this object, we will continue to:

- *Issue annual audited financial statements.*
- *Monitor the solvency of the trust funds through a sound program of actuarial valuations and financial projections.*
- *Correctly estimate the amounts needed for future benefit payments.*
- *Verify that payroll taxes are fully collected and properly recorded.*
- *Issue accurate, timely determinations, and notices of contribution rates required under the unemployment and sickness insurance program.*
- *Continue to carry out the RRB's debt collection policy.*

In November 2024, we released our Performance and Accountability Report for fiscal year 2024. RMA Associates did not express an opinion (disclaimer) on the RRB's 2024 financial statements, which were included in that report. RMA Associates cited a cited lack of access to the National Railroad Retirement Investment Trust (NRRIT) auditors pursuant to the American Institute of Certified Public Accountants (AICPA) Professional Standards in AU-C section 500, Special Considerations – Audits of Group Financial Statements as both the basis for the disclaimer of opinion and as one of the components of the financial reporting material weakness. RMA also cited Ineffective Internal Control Program, Ineffective IT Control Over Financial Reporting, Preparing and Reviewing Financial Reporting, and Non-Compliance with Treasury USSGL. The RRB disagrees that these matters rise to the level of material weakness and with the basis RMA Associates cited for the disclaimer.

III-B. Strategic Objective: Ensure the accuracy and integrity of benefit programs.

The principal indicators of accuracy are the benefit payment accuracy rates in each program. Our performance goal is to ensure that we can continue to meet or exceed 99 percent payment accuracy in the payments we initiate or manually adjust in a given year. To accomplish this goal, we will:

- *Monitor payment accuracy and the levels of improper payments, and identify problems.*
- *Provide feedback and take additional preventive actions as appropriate.*
- *Maintain established matching programs.*
- *Continue our program integrity reviews.*

Under the Payment Integrity Information Act (PIIA) of 2019, the RRB reviews and reports on the dollar amount of erroneous payments and engages in activities to reduce them. Since improper payment reporting began, the amounts attributable to the RRB's two benefit paying programs (the RRA and the RUIA) have consistently fallen below the statutory thresholds for "significant improper payments" under the PIIA. These programs currently operate under Phase 1 per OMB guidance Circular A-123, Appendix C (M-21-19), which outlines the PIIA requirements.

As part of our fiduciary responsibilities to the rail community, we must ensure that the correct benefit amounts are being paid to the right people. This includes full compliance with E.O. 14218, Ending Taxpayer Subsidization of Open Borders (February 19, 2025). We match our benefit payments against the Social Security Administration's earnings and benefits database, the Centers for Medicare & Medicaid Services' death records, the Office of Personnel Management's benefit records, and State wage reports, exclusively via secure electronic transmissions. We also administer other benefit monitoring programs to identify and prevent erroneous payments and refer some cases to the RRB's OIG for investigation. After investigation, the Inspector General may pursue more aggressive actions, which include civil and criminal prosecution.

We measure the effectiveness of the program integrity efforts each year by comparing the dollars identified as improper payments and saved through these initiatives to their cost. Based on the most recent information available, for example, in fiscal year 2023, the RRB invested the equivalent of about 19 full-time employees, at a cost of approximately $2.38 million, in program integrity efforts. This resulted in about $19.96 million in recoverables, $542,554 in benefits saved, and the referral of 98 cases to the OIG for investigation. This is approximately $8.62 in savings for each $1.00 invested in these activities.

Also impacting benefit payment accuracy is the ability to timely process post award annuity adjustments. The RRB is currently experiencing a high volume of pending annuity adjustment actions where benefit payment changes are due for currently entitled retirement, survivor, and disability beneficiaries. We are committed to prioritizing this work and ensuring the accuracy of all retirement benefit payments. Performance measures were developed in fiscal year 2024 to track progress toward reducing the volume of these cases to improve benefit payment accuracy and customer service satisfaction. Workload reduction targets are reevaluated and revised each fiscal year until pending annuity adjustment workloads are complete.

III-C. Strategic Objective: Ensure effectiveness, efficiency, and security of operations.

The RRB is committed to effective, efficient, and secure internal operations, which are all critical components of good stewardship. We employ many factors and programs to ensure we accomplish this goal. We use our management control review process as a means of reviewing critical agency processes in order to provide reasonable assurance of the effectiveness and efficiency of our programs and operations. If material weaknesses are detected, we take corrective action. In addition, we perform a variety of quality assurance activities to ensure that our benefit programs comply with established policies, standards, and procedures. We consider the findings from these reviews as we plan our information technology initiatives.

Information Security Program

Information security is a critical consideration for government agencies where maintaining the public's trust is essential. The RRB relies extensively on IT systems to support mission operations and store sensitive information. The RRB's Information Security Program was established to reasonably protect systems data and resources against internal failures, human errors, attacks and natural catastrophes that might cause improper disclosure, modification, destruction, or denial of services.

We continue to progress towards a compliant Information Security Program to improve the RRB's security posture, while proactively addressing emerging guidance from the Administration, including executive orders, binding operational directives, and emergency directives. The need for increased focus on cybersecurity cannot be overstated. The RRB implemented and will expand its Information Security Continuous Monitoring (ISCM) Strategy as outlined in OMB Memorandum M-20-04, Fiscal Year Guidance on Federal Information Security and Privacy Management Requirements. We partnered with the Department of Homeland Security (DHS) Continuous Diagnostic and Mitigation (CDM) program and continue to build upon our partnership with DHS-Cybersecurity and Infrastructure Security Agency by participating in the CDM Dynamic and Evolving Federal Enterprise Network Defense (DEFEND) program. Our partnership with DHS continues to improve our Information Security Program through continuous monitoring of vulnerabilities, hardware and software management, configuration management, and privileged account management.

Internal Operations

The RRB is committed to effective, efficient, and secure internal operations. Many factors and programs contribute to this goal. We use our management control review process as a means of reviewing critical agency processes to provide reasonable assurance of the effectiveness and efficiency of our programs and operations. If material weaknesses are detected, we take corrective action. In addition, we perform a variety of quality assurance activities to ensure that our benefit programs comply with established policies, standards, and procedures. We consider the findings from these reviews as we plan our information technology initiatives.

In support of the Administration's direction to agencies to assess the effectiveness of current information technology (IT) management practices and address opportunities to improve management of IT resources we added measurements based on the PorfoliStat categories Deliver, Innovate, and Protect. The measurements ensure that the agency engages in proactive performance management of its IT.

- Deliver – Deliver on Budget Percent of IT Projects costs within 10% of budgeted cost.
- Deliver – Meet Customer Expectations. WWW.RRB.GOV Internet Services (Mainline and Employer Reporting System) Continuous availability experienced by end users.
- Innovate – Design for Modularity. Strategy for Continuity of Operations Improvements.
- Protect – Percentage of agency employees required to use a Personal Identity Verification (PIV) card to authenticate.

The measurements ensure that the agency engages in proactive performance management of information technology by ensuring effectiveness, efficiency, and security of operations. The use of performance measures and management processes allows the RRB to monitor actual versus expected results, while also providing appropriate oversight and quality control. The status of each measure is captured and evaluated monthly by those responsible for overseeing the measure, evaluated quarterly by the Office of the Chief Information Officer to ensure that the activity is meeting the expected measure and reported annually in the agency's fiscal year performance plan. In addition to our ongoing activities, during the planning period we will continue to emphasize key areas related to strategic management of human capital, improving program performance and accountability, and systems security.

Strategic Management of Human Capital

Since 2021, the Bureau of Human Resources (HR) has adopted a strategic mindset to modernize the federal human resources services, experiences, and benefits offered to the RRB's federal employees. This included shifting to a strategic approach in managing its human capital through such efforts as workforce and succession planning, alignment of the mission with employee performance to ensure efficient and effective accomplishment of RRB operations, evaluating job-fit and recruitment efforts to ensure a developed, engaged, and accountable workforce, and using human resources related data and analytics to drive and improve Office/Bureau decisions. The RRB's HR office continues to automate and streamline antiquated and outdated human resources policies, procedures and systems. In its revised focus and efforts, the RRB HR office took into consideration the above average attrition rate the RRB experienced over the past five years as well as the approximately 21 percent of employees retirement eligible by the end of fiscal year 2026. HR also devoted considerable time and attention educating, developing, and training RRB employees and supervisors in both technical and soft skills in alignment with the RRB's mission, values, goals, and budget. HR continues to bring its practices in strategic alignment with the RRB's mission and best human resources management practices within the federal government.

The Workforce Organization Management section (WOMS) of HR continues to work with Offices/Bureaus to refine recruitment efforts to ensure the RRB receives applications from a talented and capable pool of applicants. Through USAJOBS and other on-line recruitment sources, HR has been able to reach candidates from across the country. In collaboration with the RRB's Offices/Bureaus, WOMS utilizes different recruitment strategies, like resume mining and targeted advertising, as well as federal hiring flexibilities such as the Pathways Intern and Pathways Recent

Graduate programs, and direct hiring authorities to attract a high-quality applicant pool.

The Benefits, Employee & Labor Relations (BEL) section of HR continues to lead the efforts to negotiate the Nationwide Collective Bargaining Agreement (CBA) in alignment with current Administration priorities, which was last negotiated in 1985. In addition to rewriting the CBA, the BEL section within HR has taken on the task of updating a number of Human Resources policies and negotiating those policies, where appropriate, with the Union. This includes creating new policies and updating antiquated and outdated policies on Performance Management and Work Schedules. The revisions of both the policies and the CBA are forward thinking and align with the President's priorities as described in E.O. 14170, Reforming the Federal Hiring Process and Restoring Merit to Government Service (January 20, 2025). The learning and development policies reflect our Agency's emerging culture, encompass the importance of employee engagement as well as employee accountability, and define a commitment to organizational responsibility.

The Training and Development section (T&D) within the Bureau of Human Resources utilizes the results from training needs assessments, workforce planning, and surveys to assist in prioritizing the RRB's employee training needs. T&D utilizes available technology, low-cost training options, and innovative and best practices in training and development to deliver varied training modalities for all agency employees, whether the training is mandatory or developmental in nature. The T&D section continues to update and automate training instances available to RRB employees regardless of whether they are entry-level employees or managerial employees to ensure the successful accomplishment of the RRB's mission.

The Human Resources Operations and Personnel Security section (HR Ops) within the Bureau of Human Resources continues to automate and streamline personnel processing. This section was successful in working with the RRB's Human Resources Information System (HRIS) to fully automate manual and antiquated processes pertaining to the RRB's time and attendance, federal personnel processing, and background checks/personnel security processes. In addition, the HR Ops section is actively working with the General Services Administration (GSA) and internally with the RRB's Bureau of Fiscal Operations to update and modernize the more than twenty-year old automated payroll functionality.

III-D. Strategic Objective: Effectively carry out responsibilities with respect to the National Railroad Retirement Investment Trust.

Although the RRB no longer has primary responsibility for the investment of the trust fund monies, it continues to have responsibilities in ensuring the National Railroad Retirement Investment Trust (NRRIT), and its seven-member Board of Trustees, comply with the provisions of the Railroad Retirement Act. This responsibility will be fulfilled through review of the monthly, quarterly, and annually submitted reports by the NRRIT, and its auditors' reports. In addition, the RRB's Board Members and General Counsel meet twice annually with the Trustees and receive detailed briefings during periodic telephone conferences.

The RRB has authority to bring civil action should it detect any violation of the Railroad Retirement Act or non-compliance with any provisions of that Act.

To facilitate coordination among the NRRIT and Federal Government organizations, the Department of the Treasury, OMB, NRRIT, and RRB entered into a voluntary memorandum of understanding concerning budgetary, accounting, and financial reporting responsibilities. Additionally, the NRRIT and the Government Accountability Office (GAO) entered into a voluntary memorandum of understanding to facilitate GAO's access to information supporting NRRIT's annual financial statements and related financial statement audits for purposes of conducting GAO's audits of the U.S. government's consolidated financial statements.

Railroad Retirement Board FY 2026 Performance Plan	**2021 Actual $123.5m**	**2022 Actual $123.5m**	**2023 Actual $128.0m**	**2024 Actual $126.0m**	**2025 Enacted $126.0m**	**2026 Fully Resourced Agency Request $170.6m**	**2026 President's Budget $126.0m**
STRATEGIC GOAL I: ***Modernize Information Technology (IT) operations to sustain mission essential services.***							
Strategic Objective: RRB's Transformation (formerly Legacy Systems Modernization). Goal Leader: Robert DeLuca, Chief Information Officer							
I-A-1. Prepare to consolidate and rationalize applications to improve the effectiveness and efficiency of mission essential functions.	Azure Migration: 100%	Goal Complete	Goal Complete	Goal Complete	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24
I-A-2. Evaluate the results of the customer surveys obtained through the LSMS re-engineering assessment contract deliverable to identify and deliver a broader range of online citizen centric services that will specifically address our customer's expectations and improve overall customer service.	100%	Goal Complete	Goal Complete	Goal Complete	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24
I-A-3. Transition mission essential programs from the end- of-life mainframe hardware.	100%	Goal Complete	Goal Complete	Goal Complete	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24
I-A-4. Evaluate the re-engineering assessment contract deliverable and determine a modernization path forward consistent with agency priorities and within available funding to address mission critical functions.	100%	Goal Complete	Goal Complete	Goal Complete	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24
I-A-5. Enhance infrastructure components to stabilize the information systems and the related ecosystems to prepare for the modernize phase.	100%	Goal Complete	Goal Complete	Goal Complete	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24

Railroad Retirement Board FY 2026 Performance Plan	2021 Actual $123.5m	2022 Actual $123.5m	2023 Actual $128.0m	2024 Actual $126.0m	2025 Enacted $126.0m	2026 Fully Resourced Agency Request $170.6m	2026 President's Budget $126.0m
I-A-6. Complete the development of business rules strategy and data layer components of the modernization.	New Performance Goal for FY 2022	50%	50%	100%	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24
I-A-7. Deliver citizen-centric services and applications to railroad employees through mobile- and web-ready interfaces.	New Performance Goal for FY 2022	0%	0%	0%	100%	100%	50%
I-A-8. Complete the streamlining of core business processes and modernize key applications, which support these processes.	New Performance Goal for FY 2022	0%	0%	0%	25%	10%	0%
I-A-9. Refine critical management processes in the following areas within the IT organization: change, project, program and configuration.	New Performance Goal for FY 2022	50%	75%	100%	Performance Indicator Complete and Closed Starting FY25	Performance Indicator Complete and Closed Starting FY25	Performance Indicator Complete and Closed Starting FY25
I-A-10. Evaluate the re- engineering assessment deliverables to determine a cost effective path forward to application rationalization and streamline business processes.	New Performance Goal for FY 2022	50%	100%	100%	Performance Indicator Complete and Closed Starting FY25	Performance Indicator Complete and Closed Starting FY25	Performance Indicator Complete and Closed Starting FY25

Railroad Retirement Board FY 2026 Performance Plan	**2021 Actual $123.5m**	**2022 Actual $123.5m**	**2023 Actual $128.0m**	**2024 Actual $126.0m**	**2025 Enacted $126.0m**	**2026 Fully Resourced Agency Request $170.6m**	**2026 President's Budget $126.0m**
STRATEGIC GOAL II: ***Provide Excellent Customer Service.***							
Strategic Objective: Pay benefits timely. Goal leader for objectives II-A-1 through II-A-5; II-A-7 and II-A-8: Jebby Rasputnis, Deputy Director of Programs Goal leader for objective II-A-6: Mark Blythe, Director of Field Service Goal leader for objective II-A-9: Spiridoula Mavrothalasitis, Director of Hearings and Appeals							
II-A-1. RRB makes a decision to pay or deny a railroad retirement employee or spouse initial annuity application within 35 days of the annuity beginning date, if advanced filed. (Measure: % ≤ 35 days)	97.0%	96.7%	96.4%	98.0%	94.0%	98.0%	94.0%
II-A-2. RRB makes a decision to pay or deny a railroad retirement employee or spouse initial annuity application within 60 days of the date the application was filed. (Measure: % ≤ 60 days)	97.0%	96.7%	96.4%	98.3%	94.0%	98.0%	94.0%
II-A-3. RRB makes a decision to pay, deny or transfer to SSA an initial annuity application for a railroad retirement survivor not already receiving a benefit within 60 days of the annuity beginning date, or date filed (whichever is later). (Measure: % ≤ 60 days)	92.2%	91.9%	96.6%	97.8%	94.0%	98.0%	94.0%

Railroad Retirement Board FY 2026 Performance Plan	2021 Actual $123.5m	2022 Actual $123.5m	2023 Actual $128.0m	2024 Actual $126.0m	2025 Enacted $126.0m	2026 Fully Resourced Agency Request $170.6m	2026 President's Budget $126.0m
II-A-4. RRB makes a decision to pay, deny or transfer to SSA an initial annuity application for a railroad retirement survivor already receiving the benefits as a spouse within 30 days of the RRB's receipt of first notice of the employee's death. (Measure prior to FY 2024: % < 30 days. Measure FY 2024 and later: % ≤ 35 days)	94.8%	95.8%	96.8%	99.4%	94.0%	99.0%	94.0%
II-A-5. RRB makes a decision to pay or deny a lump sum death benefit within 60 days of the date the application was filed. (Measure: % ≤ 60 days)	95.0%	94.4%	99.2%	99.4%	95.0%	99.0%	95.0%
II-A-6. RRB certifies a payment or releases a letter of denial of UI or SI benefits within 10 days of the date RRB receives the claim. (Measure: % ≤ 10 days)	99.9%	99.9%	99.9%	99.9%	98.5%	99.9%	98.5%
II-A-7. RRB makes a decision to pay or deny a benefit for a disabled applicant or family member within 100 days of the date the application is filed. (Measure: % ≤ 100 days)	18.6%	12.6%	8.0%	10.3%	70.0%	20.0%	10.0%
II-A-8. RRB makes a payment to a disabled applicant within 25 days of the date of decision or earliest payment date, whichever is later. (Measure: % < 25 days)	87.5%	89.4%	92.6%	92.8%	91.0%	93.0%	91.0%
II-A-9. Reduce the number of days elapsed between the date the appeal is filed and a decision is rendered. (Measure: Average elapsed days)	208	174	204	303	342	275	275

Railroad Retirement Board FY 2026 Performance Plan		**2021 Actual $123.5m**	**2022 Actual $123.5m**	**2023 Actual $128.0m**	**2024 Actual $126.0m**	**2025 Enacted $126.0m**	**2026 Fully Resourced Agency Request $170.6m**	**2026 President's Budget $126.0m**
Strategic Objective: Provide a range of choices in service delivery methods.								
Goal leader: Jebby Rasputnis, Deputy Director of Programs								
II-B-1. Offer electronic options to our customers, allowing them alternative ways to perform primary services via the Internet or interactive voice response systems. (Measure: Number of services available through electronic media)		19 services available	19 services available	19 services available	20 services available	20 services available	22 services available	20 services available
II-B-2. Enable employers to use the Internet to conduct business with the RRB, in support of the Government Paperwork Elimination Act. (Measures: Percentage of employers who use electronic media to file reports; number of services available through electronic media)	a) Employers using ERS	99.1%	99.3%	96.0%	99.6%	99.1%	99.6%	99.1%
	b) Internet Services	30 Internet services available	31 Internet services available	31 Internet services available	31 Internet services available	35 Internet services available	36 Internet services available	35 Internet services available

Railroad Retirement Board FY 2026 Performance Plan		2021 Actual $123.5m	2022 Actual $123.5m	2023 Actual $128.0m	2024 Actual $126.0m	2025 Enacted $126.0m	2026 Fully Resourced Agency Request $170.6m	2026 President's Budget $126.0m
STRATEGIC GOAL III: ***Serve as Responsible Stewards for Our Customers' Trust Funds and Agency Resources.***								
Strategic Objective: Ensure that trust fund assets are protected, collected, recorded, and reported appropriately.								
Goal leader: Shawna R. Weekley, Chief Financial Officer								
III-A-1. Debts will be collected through billing, offset, reclamation, referral to outside collection programs, and a variety of other collection efforts. (Measure: Total overpayments recovered in the fiscal year / total overpayments established in the fiscal year.)		89.08%	89.35%	88.53%	88.27%	85.00%	92.00%	85.00%
Strategic Objective: Ensure the accuracy and integrity of benefit programs.								
Goal leader III-B-1(a)(b) and III-B-3 through III-B-19: Jebby Rasputnis, Deputy Director of Programs								
Goal leader III-B-2(a): Mark Blythe, Director of Field Service								
Goal leader III-B-2(b): Jebby Rasputnis, Deputy Director of Programs								
III-B-1. Achieve a railroad retirement benefit payment accuracy rate 6/ of at least 99%. (Measure: Percent accuracy rate)	a) Initial payments	99.79%	99.90%	99.95%	99.88% 7/	99.00%	99.50%	99.00%
	b) Sample post recurring payments	99.59%	99.68%	FY 2023 Post Study Suspended	97.95% 7/	99.00%	99.00%	97.00%
III-B-2. Achieve a railroad unemployment/ sickness insurance benefit payment accuracy rate 6/ of at least 99%. (Measure: Percent accuracy rate)	a) Unemploy-ment	97.58%	96.90%	96.82%	99.10% 8/	95.00%	98.00%	95.00%
	b) Sickness	97.38%	98.53%	100%	97.21% 8/	95.50%	98.00%	95.00%
III-B-3. Overall Initial Disability Determination Accuracy. (Measure: % of Case Accuracy)		83.30%	80.60%	93.10%	Not Available	95.00%	94.00%	90.00%

Railroad Retirement Board FY 2026 Performance Plan	2021 Actual $123.5m	2022 Actual $123.5m	2023 Actual $128.0m	2024 Actual $126.0m	2025 Enacted $126.0m	2026 Fully Resourced Agency Request $170.6m	2026 President's Budget $126.0m
III-B-4. Maintain the level of Railroad Retirement Act (RRA) improper payments below the OMB threshold. (Measure: Below 1.5%)	N/A 9/	N/A 9/	N/A 9/	N/A 9/	N/A 9/	N/A 9/	N/A 9/
III-B-5. Achieve a return of at least $3.60 for each dollar spent on program integrity activities. (Measure: Recoverables and savings per dollar spent)	$7.38: $1.00	$6.99: $1.00	$8.62: $1.00	Not Available	$5.00: $1.00	$7.00: $1.00	$5.00: $1.00
III-B-6. Reduce the backlog of RRB's Cost of Living (COLA) annuity adjustment cases that do not fully process mechanically by 70% (less than 1,000 for FY 2024).	Superseded by III-B-13 5/	Superseded by III-B-13 5/	Superseded by III-B-13 5/	Superseded by III-B-13 5/	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025
III-B-7. Reduce the backlog of RRB's Service and Compensation annuity adjustment cases that do not fully process mechanically by 10% (less than 27,250 for FY 2024).	Superseded by III-B-14 5/	Superseded by III-B-14 5/	Superseded by III-B-14 5/	Superseded by III-B-14 5/	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025
III-B-8. Reduce the backlog of earnings report annuity adjustment cases by 20% (less than 12,000 for FY 2024).	Superseded by III-B-15 5/	Superseded by III-B-15 5/	Superseded by III-B-15 5/	Superseded by III-B-15 5/	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025

Railroad Retirement Board FY 2026 Performance Plan	2021 Actual $123.5m	2022 Actual $123.5m	2023 Actual $128.0m	2024 Actual $126.0m	2025 Enacted $126.0m	2026 Fully Resourced Agency Request $170.6m	2026 President's Budget $126.0m
III-B-9. Reduce the backlog of miscellaneous retirement annuity adjustment cases, that may include an increase in a public pension, a favorable RRB Disability Freeze determination or a workman compensation adjustment by 15% (less than 7,500 for FY 2024).	Superseded by III-B-16 5/	Superseded by III-B-16 5/	Superseded by III-B-16 5/	Superseded by III-B-16 5/	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025
III-B-10. Reduce the backlog of miscellaneous Social Security Retirement non-COLA adjustment cases that include changes in SSA benefit amounts due to processes such as Automatic Earnings Reappraisal Operation (AERO), garnishment reductions or voluntary tax withholding by 15% (less than 7,650 for FY 2024).	Superseded by III-B-17 5/	Superseded by III-B-17 5/	Superseded by III-B-17 5/	Superseded by III-B-17 5/	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025
III-B-11. Reduce the backlog of Social Security adjustment cases that include COLA adjustments and do not fully process mechanically by 11% (less than 3,050 for FY 2024).	Superseded by III-B-18 5/	Superseded by III-B-18 5/	Superseded by III-B-18 5/	Superseded by III-B-18 5/	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025
III-B-12. Reduce the backlog of Social Security non-award record maintenance actions, which could result in a benefit payment adjustment by 11% (less than 73,750 for FY 2024).	Superseded by III-B-19 5/	Superseded by III-B-19 5/	Superseded by III-B-19 5/	Superseded by III-B-19 5/	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025	Performance Indicator Considered Obsolete Starting FY 2025
III-B-13. Process RR cost of living reject referrals received October 1, 2023, and later within 90 days of receipt.	Effective FY 2024	Effective FY 2024	Effective FY 2024	94.9%	90.0%	95.0%	90.0%

Railroad Retirement Board FY 2026 Performance Plan	2021 Actual $123.5m	2022 Actual $123.5m	2023 Actual $128.0m	2024 Actual $126.0m	2025 Enacted $126.0m	2026 Fully Resourced Agency Request $170.6m	2026 President's Budget $126.0m
III-B-14. Process SS cost of living reject referrals received October 1, 2023, and later within 180 days of receipt.	Effective FY 2024	Effective FY 2024	Effective FY 2024	99.7%	85.0%	99.8%	85.0%
III-B-15. Process Social Security Automatic Earnings Reappraisal Operation (AERO) referrals received October 1, 2023, and later within 240 days of receipt.	Effective FY 2024	Effective FY 2024	Effective FY 2024	61.0%	80.0%	70.0%	60.0%
III-B-16. Process earnings reports referred out by the System Processing Excess Earnings Database (SPEED) received October 1, 2023, and later within 240 days of receipt.	Effective FY 2024	Effective FY 2024	Effective FY 2024	99.4%	80.0%	99.5%	90.0%
III-B-17. Process Earnings Data Processing (EDP Policing) referrals received October 1, 2023, and later within one year of receipt.	Effective FY 2024	Effective FY 2024	Effective FY 2024	Not Available	70.0%	80.0%	70.0%
III-B-18. Process general Railroad and Social Security post referrals received October 1, 2023, and later within 240 days of receipt.	Effective FY 2024	Effective FY 2024	Effective FY 2024	97.5%	80.0%	98.0%	90.0%
III-B-19. Process Social Security Monthly Output Referrals (MOR) received October 1, 2023, and later within 240 days of receipt.	Effective FY 2024	Effective FY 2024	Effective FY 2024	Not Available	80.0%	90.0%	80.0%
Strategic Objective: Ensure effectiveness, efficiency, and security of operations. Goal leader: Robert DeLuca, Chief Information Officer							
III-C-1. Deliver – Deliver on Budget. Percent of IT Projects costs within 10% of budgeted cost.	100%	100%	100%	100%	85%	85%	85%

Railroad Retirement Board FY 2026 Performance Plan		2021 Actual $123.5m	2022 Actual $123.5m	2023 Actual $128.0m	2024 Actual $126.0m	2025 Enacted $126.0m	2026 Fully Resourced Agency Request $170.6m	2026 President's Budget $126.0m
III-C-2. Deliver – Meet Customer Expectations. WWW.RRB.GOV Internet Services (Mainline and employer Reporting System) Continuous availability experienced by End users.	a) Continuous availability target	99.76%	99.17%	99.00%	99.72%	99.00%	99.00%	99.00%
	b) Average hours of outage allowed per month	1.67 hours	5.79 hours	7.00 hours	4.08 hours	7.00 hours	7.00 hours	7.00 hours
III-C-3. Innovate – Design for Modularity. Strategy for Continuity of Operations Improvements.		Microsoft Azure Cloud: Yes	Microsoft Azure Cloud: Yes	Microsoft Azure Cloud: Yes	Decommission Legacy Disaster Recovery Site: Yes	Table – Top Exercise: Yes	Table – Top Exercise: Yes	Table – Top Exercise: Yes
III-C-4. Innovate – Adopt New Technologies. Percentage of investments that evaluated cloud alternatives.		100%	100%	100%	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24
III-C-5. Protect – Email Data Loss Prevention. Percentage of externally bound emails and their attachments automatically encrypted that contain personally identifiable or credit card information.		100%	100%	100%	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24	Performance Indicator Complete and Closed Starting FY24
III-C-6. Protect-Percentage agency employees required to use a Personal Identity Verification (PIV) card to authenticate.		Unprivileged Network Users > 54% Privileged Network Users > 98%	Unprivileged Network Users > 49% Privileged Network Users > 100%	Unprivileged Network Users > 83% Privileged Network Users > 100%	Unprivileged Network Users > 83% Privileged Network Users > 100%	Unprivileged Network Users > 85% Privileged Network Users > 100%	Unprivileged Network Users > 85% Privileged Network Users > 100%	Unprivileged Network Users > 85% Privileged Network Users > 100%

Railroad Retirement Board FY 2026 Performance Plan	2021 Actual $123.5m	2022 Actual $123.5m	2023 Actual $128.0m	2024 Actual $126.0m	2025 Enacted $126.0m	2026 Fully Resourced Agency Request $170.6m	2026 President's Budget $126.0m
Strategic objective: Effectively carry out responsibilities with respect to the National Railroad Retirement Investment Trust. Goal leader: Ana M. Kocur, General Counsel							
III-D-1. Timely review information reported by the National Railroad Retirement Investment Trust to carry out RRB's oversight responsibility under section 15(j) (5) (F) of the Railroad Retirement Act. Reports are to be reviewed within 30 days of receipt. (Measure: Yes/No).	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Notes:

1/ Fiscal Year 2024 actual results represent status as of September 30, 2024, unless otherwise noted.

2/ Planned amounts reflect the Fiscal Year 2025 performance targets shown in the RRB's Congressional Justification of Budget Estimates, released March 11, 2024.

3/ Fiscal Year 2024 amount includes $126 million for Limitation on Administration account.

4/ Fiscal Year 2025 enacted amount includes $126 million for Limitation on Administration account.

5/ Goals III-B-6 through III-B-12 were first published in the Fiscal Year 2024 Congressional Justification, which was released during March 2023. These goals were restructured to better represent, and measure pending post adjudication workloads and are now included in our Plan as goals III-B-13 through III-B-19. They will be measured beginning in Fiscal Year 2024. Goals III-B-6 through III-B-12 will not be measured as written, are superseded by goals III-B-13 through III-B-19 and are considered obsolete.

6/ The payment accuracy rate is the percentage of dollars paid correctly as a result of adjudication actions performed.

7/ Fiscal year 2024 actual results represent status as of March 31, 2024.

8/ Fiscal year 2024 actual results represent status as of December 31, 2023.

9/ The RRA program is in a three-year risk assessment cycle and operates under Phase 1 guidelines of OMB Circular A-123, Appendix C. We conducted risk assessments in Fiscal Year 2020 and Fiscal Year 2023, and our results concluded that the RRA program consistently remains below the thresholds for significant improper payments under the Payment Integrity Information Act of 2019. The next scheduled risk assessment is in Fiscal Year 2026.

DUAL BENEFITS PAYMENTS ACCOUNT

Proposed Appropriation Language

For payment to the Dual Benefits Payments Account, authorized under section 15(d) of the Railroad Retirement Act of 1974, $5,000,000, which shall include amounts becoming available in fiscal year 2026 pursuant to section 224(c)(1)(B) of Public Law 98–76; and in addition, an amount, not to exceed 2 percent of the amount provided herein, shall be available proportional to the amount by which the product of recipients and the average benefit received exceeds the amount available for payment of vested dual benefits: Provided, That the total amount provided herein shall be credited in 12 approximately equal amounts on the first day of each month in the fiscal year.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Explanation of Proposed Appropriation Language

Appropriation language	Explanation
For payment to the Dual Benefits Payments Account, authorized under section 15(d) of the Railroad Retirement Act of 1974,$5,000,000, which shall include amounts becoming available in fiscal year 2026 pursuant to section 224(c)(1)(B) of Public Law 98–76; and in addition, an amount, not to exceed 2 percent of the amount provided herein, shall be available proportional to the amount by which the product of recipients and the average benefit received exceeds the amount available for payment of vested dual benefits: Provided, That the total amount provided herein shall be credited in 12 approximately equal amounts on the first day of each month in the fiscal year. Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).	The proposed appropriation language provides *$5,000,000* to the Dual Benefits Payments Account for payment of vested dual benefits. Of the *$5,000,000*, it is estimated that $0 million will be derived from income tax revenues as provided by Section 224(c) (1) (B) of Public Law 98-76. Also, an additional reserve amount, not to exceed 2 percent, will be made available only if the product of recipients and the average benefit received exceeds the amount available. The monies provided to the Dual Benefits Payments Account are to be made available to the account on a monthly basis in 12 approximately equal amounts.

Authorizing Legislation

	Fiscal Year 2025		Fiscal Year 2026	
Legislation	Authorized	Enacted	Authorized	President's Budget
Railroad Retirement Act of 1974 as amended: Sections 15(d)(1), 7(c)(1), and 15(i)(2)				
Dual Benefits Payments	Indefinite	$8,000,000 a/	Indefinite	$5,000,000

a/ This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Section 15(d) (1):

"There is hereby created an account in the Treasury of the United States to be known as the Dual Benefits Payments Account. There is hereby authorized to be appropriated to such account for each fiscal year beginning with the fiscal year ending September 30, 1982, such sums as are necessary to pay during such fiscal year the amounts of annuities estimated by the Board to be paid under sections 3(h), 4(e), and 4(h) of this Act and under sections 204(a)(3), 204(a)(4), 206(3), and 207(3) of Public Law 93- 445."

Section 7(c) (1):

"In any fiscal year, the total amounts paid under such sections shall not exceed the total sums appropriated to the Dual Benefits Payments Account for that fiscal year."

Section 15(i) (2):

"The Secretary of the Treasury shall, on a monthly basis, credit each account established in the Treasury for the payment of benefits under this Act for the proportionate amount of benefit checks (including interest thereon) drawn on each such Account more than six months previously but not presented for payment and not previously credited to such Account, to the extent provided in advance in appropriation Acts."

Appropriations History Table

Dual Benefits Payments Account a/

Year	President's Budget Estimate to the Congress	House Allowance	Senate Allowance	Appropriation/ Continuing Resolution	
2017	25,000,000	---	---	25,000,000	b/
2018	22,000,000	22,000,000	22,000,000	22,000,000	c/
2019	19,000,000	19,000,000	19,000,000	19,000,000	d/
2020	16,000,000	16,000,000	16,000,000	16,000,000	e/
2021	13,000,000	13,000,000	13,000,000	13,000,000	f/
2022	11,000,000	11,000,000	11,000,000	11,000,000	g/
2023	9,000,000	9,000,000	9,000,000	9,000,000	h/
2024	8,000,000	8,000,000	8,000,000	8,000,000	i/
2025	7,000,000	7,000,000	7,000,000	8,000,000	j/
2026	5,000,000				

a/ For all amounts on the following table, the appropriation language provides that an additional amount, not to exceed 2 percent of the appropriation amount, shall become available under certain conditions to provide for full payment of vested dual benefits. The appropriation language also specifies that the amount made available will be credited to the account on a monthly basis in 12 approximately equal amounts.

b/ The Consolidated Appropriations Act, 2017 (P.L. 115-31) provided $25,000,000 for the Dual Benefits Payments Account.

c/ The Consolidated Appropriations Act, 2018 (P.L. 115-141) provided $22,000,000 for the Dual Benefits Payments Account.

d/ Amount reflects an appropriation of $19,000,000 provided by the Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019 (P.L. 115- 245).

e/ Amount reflects an appropriation of $16,000,000 a full year 2020 appropriation was enacted on December 20, 2019, pursuant to the Further Consolidated Appropriations Act, 2020 (P.L. 116-94).

f/ Amount reflects an appropriation of $13,000,000 a full year 2021 appropriation was enacted on December 27, 2020, pursuant to the Consolidated Appropriations Act, 2021 (P.L. 116-260).

g/ Amount reflects an appropriation of $11,000,000 a full year 2022 appropriation was enacted on March 15, 2022, pursuant to the Consolidated Appropriations Act, 2022 (P.L. 117-103).

h/ Amount reflects an appropriation of $9,000,000 a full year 2023 appropriation was enacted on December 29, 2022, pursuant to the Consolidated Appropriations Act, 2023 (P.L. 117-328).

i/ Amount reflects an appropriation of $8,000,000 a full year 2024 appropriation was enacted on March 23, 2024, pursuant to the Consolidated Appropriations Act, 2024 (P.L. 118-47).

j/ This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Funding Sources

The proposed fiscal year 2026 appropriation language calls for funding from the following source.

Funding Sources	Budget Authority a/
General revenue	$5,000,000
[Of the $5,000,000 to be funded from general revenue, $0 million is expected from income taxes on vested dual benefits.]	

a/ The proposed appropriation language provides that "... an amount, not to exceed 2 percent of the amount provided herein, shall be available proportional to the amount by which the product of recipients and the average benefit received exceeds the amount available for payment of vested dual benefits …."

Amounts Available for Obligation

	Fiscal Year 2024 Actual		Fiscal Year 2025 Enacted		Fiscal Year 2026 President's Budget	
Appropriation, excluding 2% contingency reserve (general funds of the Treasury)	$8,000,000	a/	$8,000,000	a/	$5,000,000	a/
Transfer from other accounts (Federal Payments to the Railroad Retirement Accounts)	131		2,000		2,000	
Subtotal:	$8,000,131		$8,002,000		$5,002,000	
Less: Unobligated balance	$1,515,627		---		---	
Total obligations (payments to beneficiaries)	$5,984,505		$8,002,000		$5,002,000	

a/ This amount represents this account's share of interest on uncashed checks.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Explanation of Fiscal Year 2026 Request

This is the 48th request for appropriations authorized by the Railroad Retirement Act of 1974 to fund vested dual benefits received by railroad retirees who, under prior law, would have become covered by both the railroad retirement system and the social security system because railroad retirement was not fully coordinated with social security from 1937 to 1974.

Under laws in effect prior to 1975, a worker engaging in covered employment under both the Railroad Retirement Act and Social Security Act could receive benefits separately under both Acts. Because the social security benefit formula is weighted in favor of the low wage earner, the total of a worker's benefits from both systems averaged more than annuities of railroad employees who worked in the rail industry exclusively, and who had paid proportionally higher retirement taxes for the purpose of receiving higher benefits. The cost of the dual benefits was borne by the railroad retirement system since they reduced the system's income from its financial interchange with the social security system.

This situation was the major cause of the poor financial condition of the railroad retirement system in the early 1970s. In order to improve the systems financial condition, the Railroad Retirement Act of 1974 provided that the Tier I component of the railroad retirement annuity be reduced by any social security benefit. This essentially integrated the two systems and eliminated the advantage of qualifying for benefits under both systems.

However, it was generally considered unfair to eliminate this advantage entirely for those already retired or close to retirement when the 1974 Act became effective. The 1974 Act, therefore, provided for a restoration of benefits which were considered vested at the end of 1974. The restored amount was known as the "vested dual benefit."

After considering various alternatives, the Congress authorized general fund appropriations to finance the cost of phasing out dual benefits. The Congress considered it unfair to impose this cost on current and future railroad employees because such employees would not be permitted to receive dual benefits upon retirement (except where vested rights were involved). Similarly, the Congress believed that it would be unfair to impose this cost on railroads because railroads had not benefitted and had consistently opposed the creation and expansion of dual benefits.
Financing the vested dual benefit component of railroad retirement annuities from general revenues was supported by a precedent regarding military service and by the fact that the dual benefit problem had been brought about by prior Congressional action repealing past dual benefit restrictions over the objections of the railroads.

Under the 1974 Act, appropriations had been authorized from general revenues for the phase-out costs of vested dual benefits. The amounts were to be sufficient to fund vested dual benefits on a level payment basis over the years 1976-2000. Because there was no provision in the law to reduce vested dual benefits to a level that would be fully covered by the amount appropriated, railroad retirement taxes were being used to cover the shortfall in the appropriation from general revenues. This led to a drain on the Railroad Retirement Account and contributed to a cash flow crisis.

To stop the resulting drain on the Railroad Retirement Account, the 1981 amendments changed vested dual benefits to a pay-as-you-go basis rather than a level-payment system. Starting in fiscal year 1982, vested dual benefits were to be reduced so as not to exceed the amount of the annual appropriation.

The Railroad Retirement Solvency Act of 1983 provided that revenues generated from income taxes on vested dual benefits be credited to the Railroad Retirement Account for fiscal years 1984 through 1988, and thereafter to the Dual Benefits Payments Account. Thus, since fiscal year 1989, these taxes have been credited to the Dual Benefits Payments Account and applied as an offset to the amount of funding needed from general revenues.

The fiscal year 2026 appropriation language provides for 12 monthly payments to this account from general revenues and specifies that $5,000,000 be appropriated for benefits. In addition, the proposed language provides that an additional amount not to exceed 2 percent of the $5,000,000 appropriated shall be available proportional to the amount by which the product of recipients and the average benefit received exceeds the amount available for payment of vested dual benefits.

FEDERAL PAYMENTS TO THE RAILROAD RETIREMENT ACCOUNTS

Proposed Appropriation Language

For payment to the accounts established in the Treasury for the payment of benefits under the Railroad Retirement Act for interest earned on unnegotiated checks, $150,000, to remain available through September 30, 2027, which shall be the maximum amount available for payment pursuant to section 417 of Public Law 98–76.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Explanation of Proposed Appropriation Language

Appropriation language	Explanation
For payment to the accounts established in the Treasury for the payment of benefits under the Railroad Retirement Act for interest earned on unnegotiated checks, $150,000, to remain available through September 30, 2027, which shall be the maximum amount available for payment pursuant to section 417 of Public Law 98–76.	Section 417 of Public Law 98-76 (Railroad Retirement Solvency Act of 1983) amended the Railroad Retirement Act of 1974 to provide for monthly transfers from the Treasury of amounts for benefit checks drawn 6 months earlier and not presented for payment.
Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).	Since fiscal year 1991, the RRB does not receive credits to this account for the principal amount of uncashed railroad retirement checks under provisions of the Competitive Equality Banking Act of 1987. Instead, such funds, which are appropriated to the Treasury, are transferred directly to the railroad retirement accounts and the Dual Benefits Payments Account. Interest on uncashed railroad retirement checks, however, must still be appropriated in advance to this account.

Authorizing Legislation

Legislation	Fiscal Year 2025			Fiscal Year 2026	
	Authorized	Current Enacted		Authorized	President's Budget
Railroad Retirement Solvency Act of 1983, Section 417	Indefinite	$150,000	a/	Indefinite	$150,000
Competitive Equality Banking Act of 1987, Section 1003					
Railroad Retirement Act of 1974, as amended, Section 15(i)(2)					

"The Secretary of the Treasury shall, on a monthly basis, credit each account established in the Treasury for the payment of benefits under this Act for the proportionate amount of benefit checks (including interest thereon) drawn on each such Account more than six months previously but not presented for payment and not previously credited to such Account, to the extent provided in advance in appropriation Acts."

a/ Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Appropriations History Table

Fiscal Year	President's Budget Estimate to the Congress	House Allowance	Senate Allowance	Appropriation/ Continuing Resolution
2014	150,000	---	---	150,000
2015	150,000	---	---	150,000
2016	150,000	---	---	150,000
2017	150,000	---	---	150,000
2018	150,000	150,000	150,000	150,000
2019	150,000	150,000	150,000	150,000
2020	150,000	150,000	150,000	150,000
2021	150,000	150,000	150,000	150,000
2022	150,000	150,000	150,000	150,000
2023	150,000	150,000	150,000	150,000
2024	150,000	150,000	150,000	150,000
2025	150,000	150,000	150,000	150,000 a/
2026	150,000			

a/ Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Note: Amounts appropriated are available for 2 years.

Amounts Available for Obligation

	Fiscal Year 2024 Actual	Fiscal Year 2025 Enacted	Fiscal Year 2026 President's Budget
Appropriation	$150,000	$150,000	$150,000
Plus:			
Unobligated balance, start of year	$150,000 a/	$150,000 a/	$150,000 a/
Subtotal:	$300,000	$300,000	$300,000
Less:			
Unobligated balance, end of year	298,301	250,000	250,000
Total obligations	$1,699	$50,000	$50,000

a/ Of the total end of year unobligated balance, only the $150,000 appropriated in the previous fiscal year is brought forward into the subsequent fiscal year.

Explanation of Fiscal Year 2026 Request

Prior to enactment of Section 417 of the Railroad Retirement Solvency Act of 1983, amounts for uncashed benefit checks were not credited to the Railroad Retirement Accounts. Section 417 provided a two-part process for recovering unnegotiated benefit check amounts. The first part, represented by the 1985 appropriation request, was a catch-up mechanism to credit the accounts with the amount of all uncashed checks issued prior to May 1985 that the Treasury and the RRB could jointly identify from accounting records. The amount agreed upon and appropriated in 1985 was $15 million and was to remain available through September 30, 1986.

The second part of the process went into effect for checks issued on and after May 1, 1985. From that date, on a monthly basis, the Treasury transferred to the account amounts represented by checks drawn 6 months earlier and not presented for payment. These amounts were provided for, in advance, in appropriation acts. For fiscal year 1991 and thereafter, the RRB is to seek appropriation authority only for the interest earned on unnegotiated checks. Under provisions of the Competitive Equality Banking Act of 1987, the principal amount of uncashed railroad retirement checks is to be appropriated to the Treasury, which in turn shall transfer such amounts directly to the appropriate RRB accounts.

The appropriation proposed for fiscal year 2026 provides that funds would be available for 2 years, through September 30, 2027.

Summary of Full-Time Equivalent Employment

Estimate

Organization	FY 2024 [1/]	FY 2025 Enacted [2/]	FY 2026 President's Budget [3/]	FY 2026 Fully Resourced Agency Request[4/]
Chairman	4	4	4	5
Labor	7	7	7	7
Management	4	4	4	4
Subtotal, Board	**15**	**15**	**15**	**16**
General Counsel/Law	17	17	15	17
Hearings and Appeals	7	8	8	8
Legislative Affairs	3	3	2	2
Secretary to the Board	2	2	2	2
Subtotal, General Counsel	**29**	**30**	**27**	**29**
Office of Equal Opportunity	4	3	3	3
Office of Programs	272	250	248	308
CFO/Fiscal Operations	60	59	57	63
Actuary Research	18	20	20	20
Office of Administration	60	58	58	70
Field Service	228	212	205	236
Information Services	81	76	70	99
Total	**767**	**723**	**703**	**844**

[1/] Amounts are rounded to the nearest FTE and reflect projected use through end of Fiscal Year PP21 as of September 30, 2024. The RRB's Fiscal Year 2024 budget funded 767 FTEs.

[2/] Reflects projected estimated FTEs as of pay period 09 ending April 19, 2025, at the Fiscal Year 2025 Enacted level of $126.0 million for agency operations.

[3/] Reflects projected FTE staffing at the Fiscal Year 2026 President's Budget level of $126.0 million for agency operations.

[4/] Reflects projected FTE staffing at the Fiscal Year 2026 Agency Request Level of $170.615 million for agency operations.

[5/] Amounts may not add to total due to rounding.

Average ES/SES and GS/GM Salaries, and Benefits and GS/GM Grades

	FY 2024 Actual	FY 2025 Enacted	FY 2026 Fully Resourced Agency request
Average ES/SES salary	$164,277	$202,423	$206,472
Average ES/SES benefits	56,145	67,058	69,152
Total, ES/SES	$220,422	$269,481	$275,624
Average GS/GM salary	$103,179	$108,522	$110,589
Average GS/GM benefits	39,123	41,703	41,560
Total, GS/GM	$142,302	$150,225	$152,149
Average GS/GM grade	12.3	12.4	12.4

Employee Relocation Expenses

	FY 2024	FY 2025 Enacted	FY 2026 President's Budget	FY 2026 Fully Resourced Agency Request Level
Total	$0	$0	$0	$260,000

Acquisition Training for Fiscal Year 2026

The RRB Acquisition Workforce (AWF) consists of contracting staff in the 1102 series, as well as Program/Project Managers (P/PMs) and Contracting Officer Representatives (CORs) across various disciplines and job series, as set forth in OFPP policy letters. The RRB identified budgetary resources for FY 2026 to ensure the agency's AWF have training and development that (1) facilitates their ability to adapt to fundamental changes in the nature of Federal Government acquisition of property and services associated with the changing roles of the Federal Government; and (2) enables them to acquire new skills and a new perspective to enable the agency AWF to contribute effectively in the changing environment of the 21st century. The AWF training budget for FY 2026 will support the RRB AWF staff to both complete their required training for attaining certification levels, appropriate to their position and AWF duties, as well as to sustain their acquisition acumen by completing appropriate targeted continuous education courses that further their competencies and enable them to execute their roles in the agency's acquisition mission. Notably the AWF training plan, supported by this budget request, will maximize the use of instructor-led virtual classroom training, where available and best suited to enable the learning objectives and competency development in the RRB AWF.

Relationship of Programs to Account Structure

(in thousands of dollars)

	2026 Estimates	
	Budget Authority	Outlays
060-0111-0-1-601		
Dual Benefits Payments Account.....	5,000	5,000
060-0113-0-1-601		
Federal Payments to the Railroad Retirement Accounts..	2,346,049	2,346,049
060-8010-0-7-601		
Social Security Equivalent Benefit Account.....	9,178,900	9,172,900
060-8011-0-7-601		
Railroad Retirement Account.....	5,964,500	5,957,200
060-8118-0-7-601		
National Railroad Retirement Investment Trust.....	1,797,000	1,797,000
060-8237-0-7-601		
Limitation on Administration		
Agency Baseline w/OMB Guidance[1/] …….....	126,000	126,000
Fully Resourced Agency Request level …..……..	170,615	170,615

	2026 Estimates	
Summary	Budget Authority	Outlays
Federal funds [2/].....	2,351,049	2,351,049
Trust funds [3/].....	16,940,400	16,857,100
Deductions for offsetting receipts:		
Intrafund transactions (Advances) [4/].....	-5,205,800	-5,205,800
Intrafund transactions (NRRIT transfers) [4/]……..…….	-1,727,000	-1,727,000
Proprietary receipts from the public [5/]……...	-643,510	-643,510
Interfund transactions [6/]…….	-2,346,049	-2,346,049
TOTAL	9,369,090	9,285,790

[1/] Represents the President's Budget level of $126.0 million. Actuarial estimates indicate a $3 million decrease on Vested Dual Benefits from $8 million to $5 million based on Bureau of Actuary and Research review February 2025.

[2/] Represents budget authority and outlays for the Dual Benefits Payments Account and the Federal Payments to the Railroad Retirement Accounts.

[3/] Represents budget authority and outlays for the Social Security Equivalent Benefit Account, the Railroad Retirement Account, and the National Railroad Retirement Investment Trust (NRRIT). Excludes the Limitation on Administration.

[4/] Represents the estimated advances RRB plans to borrow from Treasury in anticipation of the annual financial interchange transfer from the Social Security Administration's Old Age and Survivors Insurance and Disability Insurance (OASDI) Funds of $5,205,800 and a transfer of $1,727,000 from the NRRIT to the Railroad Retirement Account.

[5/] Estimate of interest and dividends on non-Federal securities earned by the NRRIT.

[6/] Represents budget authority and outlays for the Federal Payments to the Railroad Retirement Accounts.

Good Accounting Obligation in Government Act Reporting

In accordance with Public Law 115-414, *Good Accounting Obligation in Government Act*, Appendices 1, 2, and 3 of this report support the Railroad Retirement Board's (RRB) Fiscal Year (FY) 2026 Congressional Budget Justification. Appendices 1 and 2 provide information on "open" public Government Accountability Office (GAO) and Office of Inspector General (OIG) audit recommendations over one year old as of February 14, 2025. Appendix 3 includes information on public audit recommendations designated as "closed, unimplemented" during the reporting period. As required, the appendices include implementation status, anticipated implementation timelines, and justifications for any recommendations the RRB does not plan to implement.

The RRB appreciates the GAO and OIG's work and will continue to implement recommendations that agency management concludes are necessary.

Appendix 1:

Open GAO Recommendations Over 1 Year Old

As of April 4, 2025, the RRB had two public GAO recommendations designated as "open" for over one year. The table below lists these recommendations along with the implementation status and the anticipated timeline for full implementation.

APPENDIX 1

Report Number	Report Title	Report Date	Recommendation Number	Recommendation	Bureau/ Office	Implementation Status	Timeline for Full Implementation	Implementation Details	Justification for Not Taking Recommended Action
18-323	Railroad Retirement Board: Additional Controls and Oversight of Financial Interchange Transfers Needed	4/19/2018	5	The Board should produce formal policies or how the work of staff performing the financia interchange is reviewed.	Bureau of Actuary and Research	Implementation is in progress.	December 2025		N/A
24-105545	Railroad Retirement Board: Agency Could Strengthen Plans to Address Key Management Challenges	12/7/2023	2	The Board should ensure written plans clearly state the intended results of IT modernization, including the future IT self-service capabilities it will create, how it will address any related gaps or interdependencies, and how it will measure the success of its IT modernization effort, including performance metrics and goals.	Bureau of Information Services	Implementation is in progress.	TBD	We agree with the intent of recommendation, but we cannot commit to a timeline for full implementation without substantial increases in agency funding and staffing. Our ability to modernize our mission critical systems is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A

Appendix 2:

Open OIG Recommendations Over 1 Year Old

As of April 4, 2025, the RRB had 147 public OIG recommendations designated as "open" for over one year. The table below lists these recommendations along with the implementation status for each recommendation and either a timeline for implementation or an explanation of why the RRB does not plan to take the recommended action.

APPENDIX 2

Report Number	Report Title	Report Date	Recommendation Number	Recommendation	Bureau/Office	Implementation Status	Timeline for Full Implementation	Implementation Details	Justification for Not Taking Recommended Action
07-08	Fiscal Year 2007 Evaluation of Information Security at the Railroad Retirement Board	9/27/2007	07	The Bureau of Information Services should perform a physical inventory of information technology hardware and update the agency's official fixed asset inventory system.	Bureau of Information Services	Implementation is in progress.	September 2025	We are working with the OIG to determine if our current monitoring software can be used to create reports for inventory control.	N/A
08-05	Fiscal Year 2008 Evaluation of Information Security at the RRB	9/30/2008	03	The Bureau of Information Services should develop a comprehensive plan for the testing and evaluation of the agency's contractor operations.	Bureau of Information Services	Implementation is on hold pending sufficient management and/or staffing resources.	TBD	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
10-06	Review of Statistical Methods Employed in the Financial Interchange Determination	5/4/2010	01	KPMG recommends that the RRB Bureau of Actuary improve its documentation of the sampling employed in the Financial Interchange process by: Creating a single document that explains the process used to create the sampling frame and sample, including source database(s) used, the variables of interest, and the programs/media used to execute the process steps. The documentation should be written such that a person with the requisite skills, but without knowledge of the Financial Interchange calculations, could understand and replicate the sampling process.	Bureau of Actuary and Research	Implementation is in progress.	September 2025		N/A
10-06	Review of Statistical Methods Employed in the Financial Interchange Determination	5/4/2010	05	KPMG recommends that the RRB Bureau of Actuary: Test more than one post-stratification method, and employ the method that minimizes the sampling error.	Bureau of Actuary and Research	Implementation is in progress.	September 2025		N/A
10-11	Audit of Unilateral Disability Freeze Determinations	8/12/2010	05	The Office of Programs should develop a mechanism and procedures to update the unilateral freeze codes in the Payment Rate and Entitlement History system when the RRB obtains new information that changes the status of the freeze.	Office of Programs	Implementation is in progress.	September 2025		N/A
11-07	Audit of Railroad Retirement Act Benefit Overpayments and Internal Controls	6/29/2011	09	The Office of Programs should work with the management control review committee to revise management control documentation to be consistent with Government Accountability Office guidance for internal controls.	Office of Programs	Implementation is in progress.	October 2025		N/A
13-02	Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants	1/15/2013	01	The Office of Programs should modify occupational disability procedures to comply with the CFR and ensure that every reasonable effort is made by the District Office staff and/or the Disability staff to obtain the Job Information Form from the railroad employer during the established response period.	Office of Programs	Management completed its planned corrective action and will request closure.	Complete		N/A
13-02	Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants	1/15/2013	05	The Office of Programs should perform a study to determine the reasons for the railroad employers' failure to return the Job Information Forms, and take corrective action to elicit better responses based on their findings.	Office of Programs	Implementation is in progress.	December 2025		N/A
13-11	Audit of the Railroad Retirement Board's Privacy Program	9/20/2013	01	The Bureau of Information Services should work with the Office of Administration, Division of Acquisition Management, and the agency's contracting officer's representatives to maintain the Contractor Security Control Log, ensure that it is continually updated to reflect all contractors and their staff that work at the RRB, and indicate whether the contractor staff will have access to personally identifiable information or a system of records.	Bureau of Information Services	Implementation is on hold pending sufficient management and/or staffing resources.	TBD	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
13-11	Audit of the Railroad Retirement Board's Privacy Program	9/20/2013	08	The Bureau of Information Services should develop a strategic organizational privacy plan that is multi-organizational and represents the RRB as a whole.	Bureau of Information Services	Implementation is on hold pending sufficient management and/or staffing resources.	TBD	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
13-11	Audit of the Railroad Retirement Board's Privacy Program	9/20/2013	10	The Bureau of Information Services should develop a policy on communication between bureaus regarding changes in personally identifiable information.	Bureau of Information Services	Management completed its planned corrective action and will request closure.	Complete		N/A
13-11	Audit of the Railroad Retirement Board's Privacy Program	9/20/2013	11	The Bureau of Information Services should develop a policy on the use and protection of personally identifiable information in testing, training, and research.	Bureau of Information Services	Management completed its planned corrective action and will request closure.	Complete		N/A

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Report Number	Report Title	Report Date	Recommendation Number	Recommendation	Bureau/Office	Implementation Status	Timeline for Full Implementation	Implementation Details	Justification for Not Taking Recommended Action
14-04	Audit of Railroad RetirementActDual Spouse Annuity Adjustments	3/20/2014	03	The Office of Programs should take action to correct the amount of the spouse annuities for the five error cases cited, and to establish overpayments as appropriate.	Office of Programs	Implementationisin progress.	June 2025		N/A
14-09	Management Information Report - Railroad Medicare Progress and Challenges	7/25/2014	12	The Office of Administration should re-evaluate its audit follow-up process to ensure that open recommendations are closed in a timely manner.	Office of Administration	Implementationisin progress.	September 2025		N/A
16-02	Select Financial ManagementIntegrated System Business Process Controls Need Improvement	11/30/2015	09	The Office of Administration should implement a control to ensure program integrity of the Financial Management IntegratedSystem key vendordatafiles on an ongoing basis.	Office of Administration	Implementationisin progress.	September 2025		N/A
16-02	Select Financial ManagementIntegrated System Business Process Controls Need Improvement	11/30/2015	10	The Office of Administration should correct the discrepant vendor information identified during the ongoing program integrity reviews.	Office of Administration	Implementationisin progress.	September 2025		N/A
16-02	Select Financial ManagementIntegrated System Business Process Controls Need Improvement	11/30/2015	11	The Bureau of Fiscal Operations should implement updated Accounts Payable procedures to coincidewiththedeployment of the Financial Management Integrated System enhancements for the Invoice Processing Platform.	Bureauof Fiscal Operations	Implementationisin progress.	September 2025		N/A
16-05	Control Weaknesses Diminish the Value of MedicalOpinions in the Railroad Retirement Board Disability DeterminationProcess	3/9/2016	18	The Office of Administration should develop effective contract ramifications for instances where timeliness standards are not met.	Office of Administration	Implementationisin progress.	September 2025		N/A
16-08 PAM	Priority Audit Memorandum-Capturing Dates of Death from SSA and CMSDeath Matches for Railroad Employees notReceiving Retirement Benefits	8/4/2016	01	Programs revise its SSA and CMS death matching processes to identify and store dates of death for all railroad employees regardless of whether theyhaveappliedfor benefits or not.	Office of Programs	Implementationisin progress.	December 2025		N/A
16-08 PAM	Priority Audit Memorandum-Capturing Dates of Death from SSA and CMSDeath Matches for Railroad Employees notReceiving Retirement Benefits	8/4/2016	02	Programsperform periodicmatches of these deceased individuals to RRB payment systems to identify potential fraudulent claims.	Office of Programs	Implementationisin progress.	December 2025		N/A
16-10	Railroad Retirement BoardDid Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	8/22/2016	01	The Executive Committee should perform a time study of Medicare work performed by all agency staff.	The Executive Committee	Implementationis on hold pending the results of the OIG's follow-up audit on this report.	TBD	The OIG is conducting a follow-upaudit on this auditreport and this recommendation is included in the audit scope. Management will pause implementationefforts until the results of the OIG's new audit are available to ensure any planned corrective actions are consistent with the OIG's current findings.	N/A
16-10	Railroad Retirement BoardDid Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	8/22/2016	05	The Bureau of Fiscal Operations shouldwork withthe Centersfor Medicare and Medicaid Services to update the Medicare interagency agreement and establish procedures for maintaining and updating the agreement.	Bureauof Fiscal Operations	Implementationis on hold pending the results of the OIG's follow-up audit on this report.	TBD	The OIG is conducting a follow-up audit on this audit report. While this recommendation wasnotreferenced in thescope and objectives for the audit, management will pause implementationefforts until the results of the OIG's new audit are available to ensure any planned corrective actions are consistent with the OIG's current findings.	N/A
17-04	Railroad Retirement Board Did Not Always Complywiththe Federal Travel Regulation	4/11/2017	05	We recommend the Bureau of Fiscal Operations improve training provided for travelersanddesignatedtravelapprovers to ensure understanding of the FTR and E2.	Office of Administration	Implementationisin progress.	September 2025		N/A
17-04	Railroad Retirement Board Did Not Always Complywiththe Federal Travel Regulation	4/11/2017	11	We recommend that Office of Administration conductrefreshertraining on requiredtravel card usage requirements for travel cardholders and approvers to ensure compliance with the FTR.	Office of Administration	Implementationisin progress.	September 2025		N/A

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Report Number	Report Title	Report Date	Recommendation Number	Recommendation	Bureau/Office	Implementation Status	Timeline for Full Implementation	Implementation Details	Justification for Not Taking Recommended Action
17-04	Railroad Retirement Board Did Not Always Comply with the Federal Travel Regulation	4/11/2017	19	We recommend the Bureau of Fiscal Operations conduct refresher training for travelers and travel approvers on the FTR and RRB travel policies and procedures to ensure that travel documentation is properly uploaded and maintained in E2.	Office of Administration	Implementation is in progress.	September 2025		N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	02	The Bureau of Information Services should develop and implement policies and procedures requiring records management training for new and existing employees and contractors, as well as employees with specialized records management roles and responsibilities. Ensure training for existing employees and contractors is administered annually.	Bureau of Information Services	Implementation is in progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	03	The Bureau of Information Services should develop and implement records management policies and procedures required for separating employees, including the detailed roles and responsibilities of the separating employee and other RRB officials. Work with the Office of Administration in implementing the policies and procedures agencywide.	Bureau of Information Services	Implementation is in progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	04	The Bureau of Information Services should update existing policies and procedures to include explicit notification of criminal penalties that may be charged to employees for unlawful removal or destruction of agency records.	Bureau of Information Services	Implementation is in progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	05	The Bureau of Information Services should develop and implement policies and procedures for managing and preserving records created or received using electronic messaging systems.	Bureau of Information Services	Implementation is in progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	06	The Bureau of Information Services should develop and implement policies and procedures for metadata, enterprise rights management, and encryption considerations when transferring electronic records to NARA.	Bureau of Information Services	Implementation is in progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	07	The Bureau of Information Services should develop supplemental records management training materials that are specific to RRB's vision, including RRB specific requirements and initiatives, and ensure the RRB records management training curriculum includes this additional content.	Bureau of Information Services	Implementation is in progress.	May 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	09	The Bureau of Information Services should develop and implement roles-based training for senior officials (as defined by NARA) to ensure full understanding of their responsibilities under the RRB's records management program. This training should also include content on actions to be taken when the senior official separates from RRB employment.	Bureau of Information Services	Implementation is in progress.	May 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	10	The Bureau of Information Services should prepare and disseminate additional training content to records liaisons on their responsibilities under the Capstone program. The training content should include practical examples of what actions the records liaisons should take to fulfill their responsibilities.	Bureau of Information Services	Implementation is in progress.	May 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	11	The Bureau of Information Services should develop specific records management performance goals with target completion dates and performance measures for significant OMB and NARA requirements.	Bureau of Information Services	Implementation is in progress.	September 2025	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A
17-08	Railroad Retirement Board Must Take Further Action to be Compliant with Federal Records Management Directives	9/28/2017	12	The Bureau of Information Services should ensure a comprehensive inventory of nonelectronic records, including paper and other forms of media, is performed and used to prepare or update RRB records disposition schedules. Resulting records schedules should be approved by NARA in accordance with OMB Circular A-130.	Bureau of Information Services	Implementation is in progress.	December 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding as well as the ability to contract for additional support.	N/A

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Report Number	Report Title	Report Date	Recommendation Number	Recommendation	Bureau/Office	Implementation Status	Timeline for Full Implementation	Implementation Details	Justification for Not Taking Recommended Action
17-08	Railroad Retirement BoardMustTake Further Action to be Compliant with Federal Records Management Directives	9/28/2017	13	The Bureau of Information Services should perform a comprehensive review and update of Administrative Circular IRM-4 to ensure the roles and responsibilities of agency employeesinvolved in records management are complete and include accurate timeframes for performing their respective duties.	Bureau of Information Services	Implementationis in progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
18-07	Enterprise Risk ManagementProcess at the Railroad Retirement Board Was Not Fully Effective	7/9/2018	02	The Management Control Review Committee should implement formal internal control activities in the Current Risk Response portion of their risk profile.	Management Control Review Committee	Implementationis in progress.	June 2025		N/A
18-07	Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective	7/9/2018	06	Management Control Review Committee should document and maintain current support for Risk Profile determinations.	Management Control Review Committee	Implementationis in progress.	June 2025		N/A
18-07	Enterprise Risk Management Process at the Railroad Retirement Board Was Not Fully Effective	7/9/2018	07	Management Control Review Committee should include assessable units in risk profile that are critical to the RRB's strategic goals.	Management Control Review Committee	Implementationis in progress.	June 2025		N/A
19-05	Railroad Retirement Board Write-off and WaiverProcesseswere not Fully Efficient, Effective, or Adequate	2/20/2019	01	We recommend the Bureau of Fiscal Operations develop or update, and implementcomprehensivewritten policies and step by step procedures for all write-off andwaiverprocesses, to include day to day operations, documentation and approvals, roles and responsibilities, and threshold requirements, to ensure consistency and compliance with applicable laws, regulations, and guidance.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
19-05	Railroad Retirement Board Write-off and WaiverProcesseswere not Fully Efficient, Effective, or Adequate	2/20/2019	03	We recommend the Bureau of Fiscal Operations conducttraining on new policies and procedures to ensure that decision making is consistent.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
19-05	Railroad Retirement Board Write-off and WaiverProcesseswere not Fully Efficient, Effective, or Adequate	2/20/2019	04	We recommend the Bureau of Fiscal Operations update Management Control Review documentation to reflect the new policies and procedures and changes in write-off and waiver processing which resulted from the migration to Financial Management Integrated System.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	5/16/2019	02	The Bureau of Fiscal Operations should update all control documentation(including policies and procedures, charts of controls, and other related documentation) to reflect the changes thatoccurred to unapplied cash as a result of the migration to the Financial Management Integrated System.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	5/16/2019	03	The Bureau of Fiscal Operations should test the updated unapplied cash controls to ensure that they are presentandoperating as intended.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	5/16/2019	07	The Bureau of Fiscal Operations should develop and implement a formal reconciliation process to ensure accountability, completeness, and accuracy of unapplied cash transactions.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	5/16/2019	04	The Office of Programs should update all control documentation (including policies and procedures, charts of controls, and other related documentation) to reflect the changes that occurred to unapplied cash as a result of the migration to the Financial Management Integrated System.	Office of Programs	Implementationis in progress.	December 2025		N/A
19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	5/16/2019	05	The Office of Programs should test the updated unapplied cash controls to ensure that they are present and operating as intended.	Office of Programs	Implementationis in progress.	December 2025		N/A
19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	5/16/2019	11	The Office of Programs should work with the Railroad Retirement Board's Bureau of Information Services to implement Overpayment Recovery Correspondence System modifications to ensure that unapplied cash historical files [carried over from prior years, and receipts disposed of (applied to debt)] are maintained for completeness and accountability.	Office of Programs	Implementationis in progress.	December 2025		N/A

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Report Number	Report Title	Report Date	Recommendation Number	Recommendation	Bureau/Office	Implementation Status	Timeline for Full Implementation	Implementation Details	Justification for Not Taking Recommended Action
19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	5/16/2019	13	The Office of Programs should workwiththe Bureau of Fiscal Operations to establish andimplementcontrol activities to ensure that the Overpayment Recovery Correspondence System Unapplied Cash Application is fully interfaced with the Financial Management Integrated System so that all unapplied cash transactions are properly processed and recorded in the Overpayment Recovery Correspondence System Unapplied Cash Application.	Office of Programs	Implementationisin progress.	December 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	02	We recommend that the Office of Administration/Division of Acquisition Management update Administrative Circular OA-14 andimplement the necessary updates to align procurement procedures with current federal acquisition regulation and agency practices.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	03	We recommend that the Office of Administration/Division of Acquisition Management update standard policies and procedures to clearly convey the documentationrequired to be maintained in the contract file in order to support the solicitation phase.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	04	We recommend that the Office of Administration/Division of Acquisition Management develop and implement standard checklistguidance to be included in the contract file that lists the required solicitation documentation, identifies if the documentation was applicable to the solicitation, and indicates the section in which the supporting documents are located.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	05	We recommend that the Office of Administration/Division of Acquisition Management update standard policies and procedures to clearly convey the documentation required to be maintained in the contractfile in order to supportthe award and administration phase.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	06	We recommend that the Office of Administration/Division of Acquisition Management develop and implement standard checklistguidance to be included in the contract file that lists the required award and administrationdocumentation, identifies if the documentation was applicable to the award, and indicates the section in which the supporting documents are located.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	09	We recommend that the Office of Administration/Division of Acquisition Management establish a checklist or other control process to ensure that the required conflict of interest statement is presented to vendors.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	11	DPG recommends that the Office of Administration/Division of Acquisition Managementestablishstandardprocedures for identifying and tracking contracts that have been physically completed.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	12	DPG recommends that the Office of Administration/Division of Acquisition Management take steps to ensure the remaining balances are de-obligated in FMIS in a timely manner.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	13	DPG recommends that the Office of Administration/Division of Acquisition Managementreviewtheestablished control process used to transmit information to the Federal Procurement Data System and update the process in order to report information more accurately.	Office of Administration	Implementationisin progress.	September 2025		N/A
19-14	The Acquisition ManagementFunctionat the Railroad Retirement Board Was Not Fully Adequate or Effective	9/27/2019	14	DPG recommends that the Office of Administration/Division of Acquisition Management revise the information previously reported in the Federal Procurement Data System to reflect the correct contract numbers and amounts.	Office of Administration	Implementationisin progress.	September 2025		N/A

APPENDIX 2

Report Number	Report Title	Report Date	Recommendation Number	Recommendation	Bureau/Office	Implementation Status	Timeline for Full Implementation	Implementation Details	Justification for Not Taking Recommended Action
19-15	The Implementation of the Disability Program Improvement Plan at the Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk Assessment Process	9/27/2019	01	DP George recommended that the Office of Programs in coordination with the RRB Executive Committee establisha permanent entity within RRB responsible for continuously assessing fraud risk, implementing corrective actions, and monitoring the effectiveness of those actions as they relate to the RRB disability programs. There are two existing entities, the Fraud Prevention Task Force and the Internal Controls Assessment Team that could be considered for this designation.	Office of Programs	Implementationisin progress.	June 2025		N/A
19-15	The Implementation of the Disability Program Improvement Plan at the Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk Assessment Process	9/27/2019	02	DP George recommended that the Office of Programs in coordination with the RRB Executive Committee establish an on-going fraud risk assessment process that regularly gathers information about disability programs fraud risk, assesses the potential likelihood and impact, determines fraud risk tolerance, examinesthesuitability of existing fraud and documents the fraud risk profile specifically for the disability programs.	Office of Programs	Implementationisin progress.	June 2025		N/A
19-15	The Implementation of the Disability Program Improvement Plan at the Railroad Retirement Board Did Not Result in a Fully Established Fraud Risk Assessment Process	9/27/2019	03	DP George recommended that the Office of Programs in coordination with the RRB Executive Committee conduct risk-based monitoring tied to the fraud risk profile of the disability programs to evaluate the effectiveness of preventive activitiesand use the results to improve the design and implementation of fraud risk management activities within the disability programs.	Office of Programs	Implementationisin progress.	June 2025		N/A
20-01	Audit of Railroad Retirement Board's DigitalAccountability and Transparency Actof 2014 Submission for First Quarter of Fiscal Year 2019	11/6/2019	09	The Bureau of Actuary and Research ensure financial assistance awards containing personally identifiable information are reported in accordance with Office of Management and Budget Memorandum M-17 04.	Bureau of Actuaryand Research	Implementationisin progress.	September 2025		N/A
20-01	Audit of Railroad Retirement Board's DigitalAccountability and Transparency Actof 2014 Submission for First Quarter of Fiscal Year 2019	11/6/2019	10	The Bureau of Actuary and Research ensure DATA Act file assistance award preparers obtain trainingover the reporting of financial assistance awards containing personally identifiable information. For example, financial assistance award should be reported at the most granular level practicable while protecting personally identifiable information. The RRB and Bureau of Actuary and Research should considerthe different available Record Types as described in Appendix V.	Bureau of Actuaryand Research	Implementationisin progress.	September 2025		N/A
20-01	Audit of Railroad Retirement Board's DigitalAccountability and Transparency Actof 2014 Submission for First Quarter of Fiscal Year 2019	11/6/2019	11	The Bureau of Fiscal Operations develop a plan to obtain an automated interface between the RRB's benefit paying systems and the RRB's financial system that would ensure the RRB is in compliance with Office of Management and Budget Management Performance.	Bureauof Fiscal Operations	Implementation is on hold pending further guidance.	TBD	Implementing this recommendation is dependent on the agency's IT modernization efforts as well as further guidance on implementing Executive Order 14249, "Modernizing Payments to and from America's Bank Account" signed 3/25/2025.	N/A
20-05	RailroadRetirement Board's Telework Program Needs Improvement	4/24/2020	02	We recommend that the Bureau of Information Services update Administrative Circular Information Resources Management (IRM)-16 to ensure its accuracy and compliance with the National Institute of Standards and Technology Special Publication 800-53 Revision 4, Security and Privacy Controls for Federal Information Systems and Organizations.	Bureau of Information Services	Management completed its plannedcorrective action and will request closure.	Complete		N/A
20-07	ControlsoverMedicare PremiumPenaltiesand Refunds Can Be Improved	6/4/2020	01	We recommend that the Office of Programs strengthen its controls over the penalty calculation process and the accuracy of supporting data by designing, implementing, and maintaining a comprehensive Medicare premium penalty rate calculationworksheet addressing each enrollment and health plan coverage option, including disability enrollment, for use by headquarters and field office staff to documentthe preparationand review of penalty rates of 10 percent or greater.	Office of Programs	Implementationisin progress.	December 2025		N/A

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20-07	Controls over Medicare Premium Penalties and Refunds Can Be Improved	6/4/2020	02	We recommend that the Office of Programs strengthen its controls over the penalty calculation process and the accuracy of supporting data by establishing a procedure to capture and maintain claims examiner decisions and explanations including relevant supporting documentation and screen prints with each penalty rate calculation worksheet to enable timely recollection and understanding of the penalty rate decision and calculation.	Office of Programs	Implementation is in progress.	December 2025		N/A
20-07	Controls over Medicare Premium Penalties and Refunds Can Be Improved	6/4/2020	05	We recommend that the Office of Programs strengthen its controls over the penalty calculation process and the accuracy of supporting data by evaluating the impact of planned system modernization efforts to determine if greater automation or other improvements can be made to the penalty rate calculation process.	Office of Programs	Implementation is in progress.	September 2025		N/A
20-07	Controls over Medicare Premium Penalties and Refunds Can Be Improved	6/4/2020	06	We recommend that the Office of Programs strengthen its controls over the penalty calculation process and the accuracy of supporting data by updating the RL-331, Notice of Change in Health Insurance Election to include a penalty calculation summary that explains how and why the penalty rate was calculated and includes the applicable calculation decision elements, such as the dates of employment, GHP coverage period, SBI Income Related Monthly Adjustment Amount, birthdate, retirement date, penalty period start and end dates, and the total monthly premium to enable the beneficiary to understand the reason for the penalty decision and how it was calculated, along with instruction on how to inquire when the beneficiary identifies a possible error.	Office of Programs	Implementation is in progress.	December 2025		N/A
20-07	Controls over Medicare Premium Penalties and Refunds Can Be Improved	6/4/2020	07	We recommend that the Office of Programs strengthen its controls over the penalty calculation process and the accuracy of supporting data by establishing a penalty and refund review process to include both the standard form worksheet and USTAR tracking. The worksheet and supporting calculation and documentation should be reviewed, authorized, and dated by a second claims examiner and/or supervisor (if over 100 percent) on the worksheet, and tracked within USTAR. The review authorization should attest to the accuracy and completeness of the penalty or refund calculation, electronic filing of supporting documents, and beneficiary notification and confirmation.	Office of Programs	Implementation is in progress.	December 2025		N/A
20-07	Controls over Medicare Premium Penalties and Refunds Can Be Improved	6/4/2020	08	We recommend that the Office of Programs strengthen its controls over the penalty calculation process and the accuracy of supporting data by strengthening the management control review process over Medicare premium penalty and refund authorizations by determining the reasons for the undetected errors identified during the audit and modifying the review process as needed to improve the detection and reporting of similar future errors.	Office of Programs	Implementation is in progress.	December 2025		N/A
21-07	The Railroad Retirement Board's Disability Briefing Document Process Was Not Fully Effective	8/16/2021	03	OIG recommended that the Office of Programs ensure that the Disability Benefits Division works with Policy and Systems to implement system modifications to D-BRIEF to ensure that the Disability Briefing Documents for decisions changed from occupational to total and permanent disabilities do not contain the incorrect statement that the (railroad) employee (applicant) was rated using Independent Case Evaluation.	Office of Programs	Management completed its planned corrective action and will request closure.	Complete		N/A
21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	9/1/2021	01	WAI recommended that the Bureau of Fiscal Operations: develop and maintain comprehensive set of policies and procedures for DRS, FSS, and TS, using in-house personnel with adequate relevant expertise and experience, or outsource the task to an entity with the relevant expertise and experience.	Bureau of Fiscal Operations	Implementation is on hold pending sufficient management and/or staffing resources.	TBD	Our ability to implement this recommendation is resource dependent and requires sufficient funding to fill key management vacancies.	N/A

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21-08	Railroad Retirement Board Bureauof Fiscal Operations Sections' Functions Need Improvement	9/1/2021	05	WAIrecommended thatthe Bureau of Fiscal Operations: maintaindocumentary evidence of adequate periodic review of control activities performed.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
21-08	Railroad Retirement Board Bureauof Fiscal Operations Sections' Functions Need Improvement	9/1/2021	06	WAI recommended that the Bureau of Fiscal Operations: ensure that DRS' policies and procedures include guidance and process for developing and modifying thresholds, including those related to waivers and write-offs.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
21-08	Railroad Retirement Board Bureauof Fiscal Operations Sections' Functions Need Improvement	9/1/2021	07	WAIrecommended thatthe Bureau of Fiscal Operations: maintaindocumentary evidence of adequate supervisory review of control activities around recording of transactions and reconciliations for DRS section.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A
21-08	Railroad Retirement Board Bureauof Fiscal Operations Sections' Functions Need Improvement	9/1/2021	08	WAIrecommendedthat the Bureau of Fiscal Operations: develop and maintain a comprehensive set of policies and procedures for outsourcing FSS functions.	Bureauof Fiscal Operations	Implementationis in progress.	December 2025		N/A
21-08	Railroad Retirement Board Bureauof Fiscal Operations Sections' Functions Need Improvement	9/1/2021	17	WAI recommended that the Bureau of Fiscal Operations: develop policies and procedures and incorporate the review and reconciliation of ECCS-generated discrepancies as part of its validation of employer DC-1 processing.	Bureauof Fiscal Operations	Management requestedclosure and is waiting for OIG's response.	Complete		N/A
22-01	Auditof the RRB'sDATA Act Submission for the First Quarter of Fiscal Year 2021	11/5/2021	01	RMA recommended that the Office of Administration: Incorporateintotheirweekly practice the review of contract awards to ensureprocurementawardsareapproved in FPDS-NG within 3 business days of the contract award signed date.	Office of Administration	Implementationis in progress.	September 2025		N/A
22-07	RRBDidNotImplement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic	3/17/2022	01	RMA recommends that the Bureau of Information Services update their mobile phone policies to include and implement a NARA-approved records schedule and transfer procedures forelectronic records associated with mobile phones.	Bureau of Information Services	Implementationis in progress.	June 2025	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
22-07	RRBDidNotImplement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic	3/17/2022	05	RMA recommends that the Bureau of Information Services incorporate the mobile phones in an existing assessable unit and update their mobilephone policies to include documentation regarding the specific roles and responsibilities of each office overseeing the mobile phone program.	Bureau of Information Services	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
22-07	RRBDidNotImplement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic	3/17/2022	06	RMA recommends that the Bureau of Information Services enforce and executea review andapproval process forapplication and software download and restrict access to specifiedapplications found in their RRB G-6 Rules of Behavior.	Bureau of Information Services	Implementationis in progress.	December 2027	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
22-07	RRBDidNotImplement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic	3/17/2022	07	RMA recommends that the Bureau of Information Services implement procedures to periodically track, log, and monitoriPhone usage and the completion of the G-6 Acknowledgement Statement.	Bureau of Information Services	Management completed its plannedcorrective action and will request closure.	Complete		N/A
22-07	RRBDidNotImplement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic	3/17/2022	08	RMA recommends that the Bureau of Information Services periodically review the mobile phone inventory for completeness and accuracy to include a comparison to RRB's personnel position index.	Bureau of Information Services	Implementationis in progress.	September 2025	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
22-07	RRBDidNotImplement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic	3/17/2022	09	RMA recommends that the Bureau of Information Services Implement the use of unique identifiers between disparate data sets (e.g., mobilephone inventory, personnel position index) to facilitate comparisons and reconcile inconsistent information.	Bureau of Information Services	Implementationis in progress.	September 2025	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
22-09	Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement	6/24/2022	07	The RRB OIG recommended that the Bureau of Fiscal Operations: implement a process to periodically monitor the status of each Railroad Unemployment Insurance Act debt transaction (adjustment type code 41) and prepare a report that contains the status of each Railroad Unemployment Insurance Act debt recoverable from Railroad Retirement Actbenefits that is also to be provided to the Office of Programs to aid in their monitoring efforts of these Railroad Unemployment Insurance Act debts.	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Ourability to implementthis recommendationis resource dependent and requires sufficient funding to fill key management vacancies.	N/A

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22-09	Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement	6/24/2022	01	The RRB OIGrecommended that the Bureau of Fiscal Operations and the Office of Programs work together to: develop and document written policies and procedures for the Railroad Unemployment Insurance Actprocessfor debts identified for recovery from Railroad Retirement Act benefit payments, across all applicable organizational units involved in the process (both the automated and manual processes.	Office of Programs	Implementationis in progress.	September 2025		N/A
22-09	Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement	6/24/2022	02	The RRB OIG recommended that the Bureau of Fiscal Operations and the Office of Programs work together to: create and document flowcharts for the Railroad Unemployment Insurance Act process for debts identified for recovery from Railroad Retirement Actbenefitpayments, across all applicable organizational units involved in both the automated and manual processes.	Office of Programs	Implementationis in progress.	September 2025		N/A
22-09	Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement	6/24/2022	03	The RRB OIG recommended that the Bureau of Fiscal Operations and the Office of Programsworktogetherto:determine if there are additional missing or ineffective controls in the automated and manual processes (for the Railroad Unemployment Insurance Act debts identified for recovery from Railroad Retirement Act benefit payments) which would decrease the likelihood of recoveries, and develop and implement the necessary internal controls.	Office of Programs	Implementationis in progress.	September 2025		N/A
22-09	Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement	6/24/2022	04	The RRB OIG recommended that the Bureau of Fiscal Operations and the Office of Programs work together to: research the unrecovered debts identified in this audit and take actionto: recoverthem; properly record the recoveries in the Financial Management Integrated System and other applicable agency systems; and/or record the reasons why theywere not recovered, and if there are legitimate reasons why they should no longer be recovered.	Office of Programs	Implementationis in progress.	September 2025		N/A
22-09	Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement	6/24/2022	05	The RRB OIGrecommended that the Bureau of Fiscal Operations and the Office of Programs work together to: identify the organizational unit with debtor notification responsibility and take the necessary actions to ensure that the debt notification process addressed in this audit is properly documented and maintained in agency records.	Office of Programs	Implementationis in progress.	September 2025		N/A
22-09	Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement	6/24/2022	06	The RRB OIGrecommended that the Bureau of Fiscal Operations and the Office of Programs work together to: ensure that Railroad Unemployment Insurance Act debtors for the debt process addressed in this audit are properly notified of the debt, as required.	Office of Programs	Implementationis in progress.	September 2025		N/A
22-09	Controls Over Recoverable Unemployment and Sickness Overpayments Need Improvement	6/24/2022	08	The RRBOIG recommendedthatthe Office of Programs: develop andimplement aprocess to periodically monitor the new report that the Bureau of Fiscal Operations will provide, (that will identify adjustment type code 41 Railroad Unemployment Insurance Act debts) to determine if any of the Railroad Unemployment Insurance Act debts need further action to recover them from the annuitants' Railroad Retirement Act benefits.	Office of Programs	Implementationis in progress.	September 2025		N/A

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23-01	Reportonthe Railroad Retirement Board's Financial Statements Fiscal Year 2022	11/15/2022	10	RMA recommends RRB BFO establish a process to maintain detailed corrective action plans for all internal control deficiencies. More specifically, in order to complywiththerequirementsofOMBA-123, RMA recommends RRB BFO: a. Communicate corrective actions to the appropriate level of the Agency and delegate authority for completing corrective actions to appropriate personnel. b. Determine the resources required to correct a control deficiency. The corrective action plan must indicate the types of resources needed (e.g., additional personnel, contract support, training, etc.), including non-financial resources, such as Senior Leadershipsupportforcorrecting the control deficiency. (This recommendation is truncated to fit in this table. The full recommendation can be found in the OIG's report.)	Bureauof Fiscal Operations	Implementationis on hold pending sufficient management and/or staffing resources.	TBD	Our ability to implement this recommendation is resource dependent and requires sufficientfunding to fill agency-widemanagementand staffing vacancies.	N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	01	RMA recommends that the Office of Programs: Develop and document a comprehensive set of controls over the entirety of the 12(o) lien process and consolidate those controlsintoasingular location so that they are both easily referenced and tested.	Office of Programs	Implementationis in progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	02	RMA recommends that the Office of Programs: Implement a comprehensive tracking system for 12(o) liens to ensure that all 12(o) liens are identified, monitored, and collected.	Office of Programs	Implementationis in progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	04	RMA recommends that the Office of Programs: Developpolicies and procedures to validate that employees are accurately differentiating between infirmaries and Railroad Unemployment Insurance Act benefits subject to 12(o) liensandthose not subject to 12(o) liens for beneficiaries.	Office of Programs	Implementationis in progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	05	RMA recommends that the Office of Programs: Developcontrols to ensure that Railroad Unemployment Claims System codesare properlyupdatedafter thereport of settlement.	Office of Programs	Implementationis in progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	06	RMA recommends that the Office of Programs: Update its policies and procedures to address the two 12(o) lien requirements defined in Code of Federal Regulations Title 20 Section 341.8, Termination of sickness benefits due to a settlement, dated September 8, 2006.	Office of Programs	Implementationis in progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	07	RMA recommends that the Office of Programs: Formally request that railroads stop using outdated forms in the 12(o) lien process to ensure consistency and accuracy of all transactions with outside entities, and to promote a uniform 12(o) lien process.	Office of Programs	Implementationis in progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	08	RMA recommends that the Office of Programs: Work with the Bureau of Field Service, to update the Field Operating Manual to correctly reference the financial managementsystem at thetime of this audit, Financial Management Integrated System, and remove references to obsolete systems, such as the Program Accounts Receivable System.	Office of Programs	Implementationis in progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	09	RMA recommends that the Office of Programs: Update the Division of Program Operations Manual to correctly reference the financial management system at the time of this audit, Financial Management Integrated System, and remove references to obsolete systems, such as the Program Accounts Receivable System.	Office of Programs	Implementationis in progress.	December 2025		N/A

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23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	11	RMA recommends that the Office of Programs: Update policies to require claims examiners to requestadditional information when claimants indicate that they were not injured at work, but do not specify whether they are pursuing a settlement in the sickness application.	Office of Programs	Management requestedclosure and is waiting for OIG's response.	Complete		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	12	RMA recommends that the Office of Programs: Develop a control to require a review of the total lienvalue established in the agency's financial system.	Office of Programs	Implementationisin progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	13	RMA recommends that the Office of Programs: Develop controls to monitor the outputgeneratedfrom theautomaticreferral system.	Office of Programs	Implementationisin progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	14	RMA recommends that the Office of Programs: Update their policies to ensure the annual status reports are sent for each case open against a railroad employer for more than three years, in accordance with policies.	Office of Programs	Implementationisin progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	15	RMA recommends that the Office of Programs: Formalize atraining curriculum so employees can correctly handle 12(o) lien casework and maintain the integrity of data and records on file in all 12(o) lien cases, thereby recovering all funds to which the agency is entitled to reimbursement.	Office of Programs	Implementationisin progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	16	RMA recommends that the Office of Programs: Developamethodforrecording the date the Railroad Retirement Board is notified of a 12(o) lien settlement.	Office of Programs	Implementationisin progress.	December 2026		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	17	RMA recommends that the Office of Programs: Develop an internal control to ensure that 12(o) lien receivables are established and collected timely, in accordance with applicable criteria.	Office of Programs	Implementationisin progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	18	RMA recommends that the Office of Programs: Develop an internal control to verify that all debts referenced on the daily lists generated by the RUIA Daily Claims Processing System are transferred to the Financial Management Integrated System by the Railroad Retirement Board's contracted service provider.	Office of Programs	Implementationisin progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	19	RMA recommends that the Office of Programs: Update the language in its Division of Program Operations Manual to reflect terminology consistent with the lien reduction process in lieu of the term "waivers."	Office of Programs	Implementationisin progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	20	RMA recommends that the Office of Programs: Update their policies for sending the letter requesting copies of billing documents as proof that the claimant paid the medical expenses related to the infirmity for which the employer was held liable; the letter to notify theemployer thatthe claimant has provided evidence to result in a lien reduction; and the letter to notify the claimant of an investigation into medical expenses for a potential lien reduction to reflect the practice at the time of this audit.	Office of Programs	Implementationisin progress.	December 2025		N/A
23-05	TheRailroadRetirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	8/9/2023	21	RMA recommends that the Office of Programs: Develop internal controls to require supervisory approval for the submission of the letters sent to inform inquirers of the amount of Railroad Retirement Board's claim to reimbursement once the supervisor has approved the reconciliation form calculating the amount owed by the claimant.	Office of Programs	Implementationisin progress.	December 2025		N/A

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23-06	Audit of the Railroad Retirement Board's RecordsandInformation Management Program	9/27/2023	01	RMA recommends that the Railroad Retirement Board's Bureau of Information Services: Fully implement the corrective actions developed in response to Railroad Retirement Board's Office of Inspector General Report Number 17-08 recommendations 2, 3, 4, 5, 7, 9, and 10 by the completion timeline.	Bureau of Information Services	Implementationisin progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
23-06	Audit of the Railroad Retirement Board's RecordsandInformation Management Program	9/27/2023	02	RMA recommends that the Railroad Retirement Board's Bureau of Information Services: Develop corrective action plans, to include timelinesforcompletion, for Railroad Retirement Board's Office of Inspector General Report Number 17-08 recommendations 6, 12, and 13.	Bureau of Information Services	Implementationisin progress.	September 2025	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
23-06	Audit of the Railroad Retirement Board's RecordsandInformation Management Program	9/27/2023	03	RMA recommends that the Railroad Retirement Board's Bureau of Information Services: Establish a process to maintain detailed corrective action plans for all records and information management internal control deficiencies.	Bureau of Information Services	Implementationisin progress.	September 2025	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
23-06	Audit of the Railroad Retirement Board's RecordsandInformation Management Program	9/27/2023	04	RMA recommends that the Railroad Retirement Board's Bureau of Information Services developaction plans, withtimelines for estimated completion, for the following fiscal year 2021 Federal Manager's Financial Integrity Act Report program process improvements: • Program Process Improvement 7: Complete a comprehensive update of the Railroad Retirement Board's Records Schedule Disposition Handbook; and • Program Process Improvement 8: Incorporate all new National Archives and Records Administration Digital Preservation Guidance into Railroad Retirement Board's Records Management policies and procedures by June 30, 2024.	Bureau of Information Services	Implementationisin progress.	September 2025	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
23-06	Audit of the Railroad Retirement Board's RecordsandInformation Management Program	9/27/2023	05	RMA recommends that the Railroad Retirement Board's Bureau of Information Services: Create acorrectiveaction plan to ensure requirements identified in Administrative Circular Information Resources Management 4 have been implemented.	Bureau of Information Services	Implementationisin progress.	September 2025	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
23-06	Audit of the Railroad Retirement Board's RecordsandInformation Management Program	9/27/2023	06	RMA recommends that the Railroad Retirement Board's Bureau of Information Services: Update Administrative Circular Information Resources Management 4 to include procedures that the Bureau of Information Services staffmustimplement in the absence of a records liaison.	Bureau of Information Services	Implementationisin progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
23-06	Audit of the Railroad Retirement Board's RecordsandInformation Management Program	9/27/2023	07	RMA recommends that the Railroad Retirement Board's Bureau of Information Services: Develop a checklist to enable Bureau Heads to be made fully aware of their responsibilities and verify that their bureau or office complies with each requirement in Administrative Circular Information Resources Management 4.	Bureau of Information Services	Implementationisin progress.	January 2026	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
24-01	Reportonthe Railroad Retirement Board's Financial Statements Fiscal Year 2023	11/15/2023	05	We recommend the RRB's Bureau of Fiscal Operations: Implement a process to ensure both accounting and financial reporting processes Accounting Procedures Guides are reviewed and updated periodically to support its accounting and financial reporting processes.	Bureauof Fiscal Operations	Implementationisin progress.	September 2025		N/A
24-01	Reportonthe Railroad Retirement Board's Financial Statements Fiscal Year 2023	11/15/2023	06	We recommend the RRB's Bureau of Fiscal Operations: Implement a process to ensure the review and approval of Accounting Procedures Guides are properly documented witha date stamp of whenthe Audit Program Guides were approved along with an authorizing official's signature indicating the approval.	Bureauof Fiscal Operations	Implementationisin progress.	September 2025		N/A
24-01	Reportonthe Railroad Retirement Board's Financial Statements Fiscal Year 2023	11/15/2023	07	We recommendthe RRB's Bureau of Fiscal Operations: Maintain a master list of all Accounting Procedures Guides for tracking and archival purposes.	Bureauof Fiscal Operations	Implementationisin progress.	September 2025		N/A
24-01	Reportonthe Railroad Retirement Board's Financial Statements Fiscal Year 2023	11/15/2023	08	We recommend the RRB's Bureau of Fiscal Operations: Withdraw and archive outdated Accounting Procedures Guides that are no longer followed or needed.	Bureauof Fiscal Operations	Implementationisin progress.	September 2025		N/A

APPENDIX 2

Report Number	Report Title	Report Date	Recommendation Number	Recommendation	Bureau/Office	Implementation Status	Timeline for Full Implementation	Implementation Details	Justification for Not Taking Recommended Action
24-03	Audit of the Railroad Retirement Board's OrganizationalStructure and Field Service Operations	2/8/2024	01	RMA recommends that the RRB's Office of Administration: Workwiththe Bureau of Field Service to create an agency wide capital planning report for fiscal years 2024 – 2028 that includes all field offices (in addition to headquarters) and addresses all considerations required by the Office of Management and Budget's latest Memorandum M-22-14.	Office of Administration	Implementationisin progress.	September 2025		N/A
24-03	Audit of the Railroad Retirement Board's OrganizationalStructure and Field Service Operations	2/8/2024	02	RMA recommends that the RRB's Office of Administration: Adequately document exemptions of the Office of Management and Budget's memorandums related to the agencywide capital planning requirement.	Office of Administration	Implementationisin progress.	September 2025		N/A
24-03	Audit of the Railroad Retirement Board's OrganizationalStructure and Field Service Operations	2/8/2024	16	RMA recommendsthat the Bureau of Fiscal Operations: Track costs both by field office and by object class code to ensure that the costs of each of the 53 field offices and staff are readily available and determine how often the cost data will be updated.	Bureauof Fiscal Operations	Implementationisin progress.	June 2026		N/A
24-03	Audit of the Railroad Retirement Board's OrganizationalStructure and Field Service Operations	2/8/2024	17	RMA recommends that the Bureau of Fiscal Operations: Establish a process to ensure the breakdown and total cost of the Bureau of Field Service is consistently monitoredand reported.	Bureauof Fiscal Operations	Implementationisin progress.	June 2026		N/A
24-03	Audit of the Railroad Retirement Board's OrganizationalStructure and Field Service Operations	2/8/2024	15	RMA recommends that the Bureau of Information Services: Work with the Bureau of Field Service to develop and implement a detailed project plan to document and formally communicate project implementation steps to modernize RRB's technology to better serve its customers and carry out the agency's primary mission. At a minimum, the Bureau of Information Services should ensure the plan contains: A. Insights from the Veterans Affairs' design and implementation strategies of their online Veteran Benefits Administration benefits; B. A course of action to develop and increase availability of an advanced, comprehensive system to include online Railroad Unemployment Insurance Act and Railroad Retirement Act applications; C. Insights from the Veterans Affairs' transition to apaperless environment; and D. A course of action to ensure the use of secure login credentialing services for the railroad community such as Login.gov and ID.me.	Bureau of Information Services	Implementationisin progress.	December 2027	Our ability to implement this recommendation is resource dependent and requires sufficient staffing and funding aswell as the ability to contract for additional support.	N/A
24-03	Audit of the Railroad Retirement Board's OrganizationalStructure and Field Service Operations	2/8/2024	11	RMA recommends that the Bureau of Field Service: Create policies and procedures for Railroad Retirement Board employees to assist customers with limited English proficiency.	Bureauof Field Service	Implementationisin progress.	December 2027		N/A
24-03	Audit of the Railroad Retirement Board's OrganizationalStructure and Field Service Operations	2/8/2024	13	RMArecommendsthatthe Bureau of Field Service: Provide resources to employees to ensure access to language assistance resources.	Bureauof Field Service	Implementationisin progress.	December 2027		N/A
24-03	Audit of the Railroad Retirement Board's OrganizationalStructure and Field Service Operations	2/8/2024	14	RMA recommends that the Bureau of Field Service: Provide training for employees on how to assist customers with Limited English Proficiency.	Bureauof Field Service	Implementationisin progress.	December 2027		N/A
24-04	Audit of the Utilization of Information Technology Modernization Funds at the Railroad Retirement Board as of Fiscal Year 2023	3/6/2024	01	RMA recommends that the Bureau of Information Services: Identify and document detailed project plans for their Information Technology Modernization Initiatives, to include the agency's goals, project milestones, a description of the work necessary, and designated timelines for completion, as required by the Office of Management and Budget Circular A-130's specifications for IT investment processes, including planning, budgeting, procurement, management, and assessment.	Bureau of Information Services	Management completed its plannedcorrective action and will request closure.	Complete		N/A

Appendix 3:

Closed, Unimplemented Recommendations

Between October 1, 2023, and April 4, 2025, the RRB had 184 public recommendations designated as "closed, unimplemented." The table below lists each "closed, unimplemented" recommendation and management's justification for not taking the recommended action.

APPENDIX 3

Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	13-02	Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants	3	The Office of Programs should send or route the Job Information Forms to the applicant's direct supervisor, and require the direct supervisor to certify the information given in the space provided on the appropriate Job Information Form.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	13-02	Audit of Job Duty Verification Procedures for Long Island Rail Road Occupational Disability Applicants	4	The Office of Programs should consider extending the employer response period to forward the Job Information Forms and related documentation to the RRB.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	14-08	Management Information Report - Financial Impact of Injury Settlements Awarding Service Months to Qualify RR Employees for O.D.	1	The Board should seek legislative changes to disallow service months credited as pay for time lost through an injury settlement when determining service eligibility for an occupational disability.	The Board	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	14-08	Management Information Report - Financial Impact of Injury Settlements Awarding Service Months to Qualify RR Employees for O.D.	2	The Board should seek legislative changes to tax all creditable compensation.	The Board	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	15-03	The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements	1	The Office of Programs should track creditable compensation related to injury settlements and the effect on benefit eligibility.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	15-03	The Railroad Retirement Board Lacks Adequate Controls over Creditable Compensation Related to Injury Settlements	2	The Office of Programs should implement controls to ensure compliance with agency regulations related to service months credited from an injury settlement. At a minimum, the agency should require railroad employers to submit supporting documentation for any service and compensation reported as part of an injury settlement. The documentation should include both the legal settlement and an allocation worksheet. This documentation should be readily available for examination and periodically reviewed.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	15-05	Fiscal Year 2014 Financial Statement Audit Letter to Management	8	The Board should establish an independent committee that will work to identify a functional solution that will enable communication between the OIG and the NRRIT's component auditor and achieve compliance with the AICPA's standards.	The Board	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	15-06	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2014 PAR	1	The Executive Committee should take all of the necessary steps to prepare and submit the required plans within the 90-day reporting requirement.	The Executive Committee	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	15-06	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2014 PAR	2	The Executive Committee should ensure that the necessary policies and procedures are developed and documented for the agency's use for the preparation of a risk assessment process that meets Improper Payments Elimination and Recovery Act of 2010 requirements.	The Executive Committee	Closed without Implementation - Criteria Used is No Longer in Effect

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	15-06	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2014 PAR	6	The Office of Programs should revise and document their definitions of improper underpayments for the Railroad Retirement Act program in compliance with Improper Payments Elimination Act of 2010 guidance, and if similar definitions are used for other programs, revise them accordingly.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	15-06	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2014 PAR	9	The Office of Programs should develop and document the necessary policies and procedures for the review and validation of the Railroad Unemployment Insurance Act improper payment data to be reported in the Performance and Accountability Report.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	15-06	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2014 PAR	10	The Office of Programs should ensure that the proper controls are in place to make sure that the policies and procedures are followed to properly support the improper payment data reported for Railroad Unemployment Insurance Act program.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	15-07	Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks	9	The Office of Programs should work with Palmetto and the Centers for Medicare and Medicaid Services to conduct a thorough cost benefit analysis that will identify the resources needed to maximize timely and efficient recovery of improper payments for chiropractic services over the five year recovery period.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	15-07	Railroad Retirement Board Medicare Contract Oversight Did Not Effectively Mitigate Chiropractic Service Risks	10	The Office of Programs should work with Palmetto and the Centers for Medicare and Medicaid Services to recover the improper chiropractic service payments for the five year period, where determined to be cost effective based on an accurate cost benefit analysis.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	15-08	Audit of the Internal Controls Over Obligations at the Railroad Retirement Board	6	The Office of Programs should increase the quantity of cases during its quality assurance review for medical examinations and consultative opinions to ensure that the cases reviewed are representative of the number of cases processed each quarter.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	15-08	Audit of the Internal Controls Over Obligations at the Railroad Retirement Board	9	The Bureau of Fiscal Operations should strengthen internal controls by establishing a due date for formal responses from all organizations with open obligations to ensure better management of these funds prior to the period of expiration.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	15-08	Audit of the Internal Controls Over Obligations at the Railroad Retirement Board	10	The Bureau of Fiscal Operations should establish a follow-up process when responses are not provided within the designated timeframe from all organizations with open obligations.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-05	Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process	1	The Office of Programs should modify the medical opinion form to require the doctor to provide a documented conclusion on the medical severity of the claimant's medical ailments.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	16-05	Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process	3	The Office of Programs should ensure that medical opinions resolve all conflicting medical evidence.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-05	Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process	5	The Office of Programs should modify the medical opinion form to elicit required information from the medical doctors.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-05	Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process	7	The Office of Programs should update procedures for RRB claims examiners to ensure that all current applicable medical evidence, that has been received in support of the disability-based claim, is referenced by the doctor in the medical opinion, before they accept the medical opinion for payment.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-05	Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process	8	The Office of Programs should update RRB procedures to instruct the RRB claims examiner to meet with the doctor when onsite if the RRB claims examiner is not certain that enough medical evidence is in file.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-05	Control Weaknesses Diminish the Value of Medical Opinions in the Railroad Retirement Board Disability Determination Process	12	The Office of Programs should take action to recover amounts improperly paid for medical opinions that did not meet the contract requirements for the term of the medical services contract.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	16-07	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2015 PAR	1	The Office of Programs should revise its overall process for the Railroad Retirement Act program that supports improper payment reporting requirements to ensure the accuracy of the data.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	16-07	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2015 PAR	2	The Office of Programs should document policies and procedures to ensure that entire receivable balances are recorded in the agency's receivable system.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	16-07	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2015 PAR	3	The Office of Programs should revise its definitions of improper underpayments in the methodology used for the Railroad Unemployment Insurance Act program to ensure that it is in compliance with Improper Payment Elimination and Recovery Act of 2010 guidance.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	2	The Executive Committee should establish an OMB Circular A-87 compliant and Centers for Medicare and Medicaid Services approved personnel activity report based system that will ensure the capture and reporting of actual Medicare work performed.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	3	The Executive Committee should update the Railroad Retirement Board employee direct labor profiles to represent actual work performed based on an OMB Circular A-87 compliant system methodology.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	4	The Bureau of Fiscal Operations should adopt and implement OMB Circular A-87 as an agency requirement.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	6	The Bureau of Fiscal Operations should re-evaluate the RRB's cost allocation plan and implement an OMB Circular A-87 compliant methodology for future Medicare direct labor costs using appropriate specialists and expertise.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	7	The Bureau of Fiscal Operations should utilize and maintain OMB Circular A-87 compliant personnel activity reports and employee certifications through authorization by the Railroad Retirement Board's Executive Committee to ensure that reimbursed Medicare direct labor costs represent costs for actual and allowable Medicare work performed.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	8	The Bureau of Fiscal Operations should work with the Centers for Medicare and Medicaid Services to determine, adjust, and correct any erroneous reimbursement of Medicare direct labor costs beginning with fiscal year 2010 to current based on actual work performed.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	9	The Bureau of Fiscal Operations should develop and certify an indirect cost methodology and rate that complies with OMB Circular A-87 using appropriate specialists and expertise.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	10	The Bureau of Fiscal Operations should obtain Centers of Medicare and Medicaid Services approval for the indirect cost methodology and rate developed based on the recommendations in this report.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	11	The Bureau of Fiscal Operations should determine the correct Medicare indirect cost reimbursement amount for fiscal years 2010 to current using the compliant indirect cost rate for the period.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	12	The Bureau of Fiscal Operations should establish procedures requiring annual certification of the cost allocation plan and indirect cost rate prior to reimbursement that complies with OMB Circular A-87.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	13	The Bureau of Fiscal Operations should establish a variance analysis control process that will help to identify indirect cost reimbursement miscalculations and ensure timely corrective action.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	14	The Bureau of Fiscal Operations should submit a detailed indirect cost rate proposal in support of its allowable and allocable indirect labor costs to Centers for Medicare and Medicaid Services for approval prior to reimbursement.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	15	The Bureau of Fiscal Operations should work with the Centers for Medicare and Medicaid Services to determine, adjust, and correct any erroneous reimbursements resulting from the allocation of all of the Railroad Retirement Board's indirect labor and non-labor costs beginning with fiscal year 2010 to current.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	16	The Executive Committee should conduct a thorough investigation and determine if the Purpose Statute and/or Antideficiency Act was violated as a result of the RRB's Medicare reimbursement process and report violations in accordance with OMB Circular A-11.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	23	The Bureau of Fiscal Operations should determine the correct Medicare direct labor reimbursement amount using the compliant employee profiles.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	16-10	Railroad Retirement Board Did Not Calculate Reimbursed Medicare Costs In Accordance With Federal Requirements	24	The Bureau of Fiscal Operations should work with the Centers for Medicare and Medicaid Services to determine, adjust, and correct any erroneous reimbursement of Medicare management costs beginning with fiscal year 2010 to current.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	17-03	Fiscal Year 2016 Financial Statement Audit Letter to Management	2	The Executive Committee should direct RRB management to elevate RRB OIG auditor concerns regarding application of authoritative guidance and laws and regulations for Executive Committee determinations when RRB management disagrees with RRB OIG auditor assessments.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	17-03	Fiscal Year 2016 Financial Statement Audit Letter to Management	3	The Executive Committee should develop and implement Executive Committee procedures for enforcement of RRB management responsibilities when RRB management does not take appropriate corrective actions in regard to the application of authoritative guidance and laws and regulations.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	17-05	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2016 PAR	1	The Bureau of Fiscal Operations should take the actions as required by OMB guidance in regard to noncompliance for third consecutive year for the same program to ensure that RRB programs for vendor payments and employee payments are brought into compliance.	Bureau of Fiscal Operations	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	17-05	Audit of the RRB's Compliance with the Improper Payments Elimination and Recovery Act in the FY 2016 PAR	2	The Office of Programs should revise its computation for application of improper payment percentages for the RRA program associated with initial and post underpayments to ensure that they are separately applied to the applicable components in RRB calculations of the total improper payments.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable

APPENDIX 3

Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	1	The Office of Programs should increase the frequency in which data is extracted from RRB systems for the universe identification of Railroad Retirement Act initial cases for the Program Evaluation Section's quality assurance sample review to increase the completeness of initial award identification.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	2	The Office of Programs should revise the sample selection process for Railroad Retirement Act initial cases to ensure that the proper award actions are identified to achieve its intended purpose to assess the accuracy of the recurring payment amount at the annuity beginning date.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	3	The Office of Programs should revise and implement its quality assurance policies and procedures to ensure the statistical validity of sample results.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	4	The Office of Programs should provide training to Program Evaluation Section staff related to statistical sampling to ensure that individual case results and overall results are statistically valid.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	5	The Office of Programs should document the complete sampling methodology in its quality assurance reports and quality assurance policies and procedures.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	7	We recommend that the Office of Programs revise Program Evaluation Section's documented policies and procedures to ensure that they are complete.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	8	We recommend that the Office of Programs formally develop and document Program Evaluation Sections' internal controls needed to ensure the integrity and accuracy of its operation and related results.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	9	We recommend that the Office of Programs periodically test Program Evaluation Sections' internal controls.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	10	The Office of Programs should design and implement an annual sample of benefit payments without recent adjudicative activity to provide a more complete payment accuracy rate and to help further protect trust funds.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	11	The Office of Programs should revise its process for documenting benefit payment amounts used to compute its payment accuracy rates to ensure its accuracy.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	12	The Office of Programs should revise its quality assurance policies and procedures to ensure that the three required reviews are all conducted and documented for the same award action.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	15	The Office of Programs should improve internal controls for quality assurance cases to ensure that corrective actions are initiated and completed in accordance with its policies and procedures.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	17	The Office of Programs should revise its policies to obtain greater assurance of accuracy and integrity by independently validating Railroad Retirement Act performance results provided by other RRB organizational units.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	18	The Office of Programs should revise the applicable quality assurance checklist used for segregation of duties compensating control to include verification that the annuitant's name matches the name on the examination order.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	17-07	Improvements Needed for the Program Evaluation Process at the Railroad Retirement Board	19	The Office of Programs should conduct the name match assessment for fiscal year 2014 through the current period to determine accuracy of the reported results. If reported results were erroneous, update as appropriate.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	18-04	Fiscal Year 2017 Financial Statement Audit Letter to Management	6	The Bureau of Fiscal Operations should revise and document manual and automated internal controls to ensure prevention of Antideficiency Act violations.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	18-07	Enterprise Risk Management Process At The Railroad Retirement Board Was Not Fully Effective	8	The Management Control Review Committee should acknowledge material weaknesses and revise assessments accordingly in the next risk profile.	The Management Control Review Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	18-07	Enterprise Risk Management Process At The Railroad Retirement Board Was Not Fully Effective	10	We recommend the Management Control Review Committee monitor audit recommendations on a regular basis and take action to ensure they are closed in the required timeframe.	The Management Control Review Committee	Closed without Implementation - Recommendation is No Longer Viable
OIG	19-06	Fiscal Year 2018 Financial Statement Audit Letter to Management	1	The Bureau of Fiscal Operations should conduct additional training or implement other control procedures to ensure the accuracy of the preparation and review of the Performance and Accountability Report, financial statements and related notes, and the closing package.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	19-06	Fiscal Year 2018 Financial Statement Audit Letter to Management	2	The Bureau of Fiscal Operations should work with the Financial Management Integrated System contractor to create procedures to ensure the general ledger accounts are properly mapped to the financial statement lines in the Financial Management Integrated System.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	19-06	Fiscal Year 2018 Financial Statement Audit Letter to Management	3	The Bureau of Fiscal Operations should work with the Financial Management Integrated System contractor to conduct periodic testing to ensure proper mapping of general ledger accounts to the financial statement lines in Financial Management Integrated System.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	1	The Executive Committee should develop a comprehensive agency-wide process for maintaining, monitoring and reporting on unapplied cash to ensure that all unapplied cash items are properly identified, recorded, monitored, reconciled, investigated, and resolved.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	6	The Bureau of Fiscal Operations should work with the Railroad Retirement Board's Financial Management Integrated System contracted service provider to implement Financial Management Integrated System modifications to ensure that all unapplied cash transactions [unapplied cash receipts received, carried over from prior year, and receipts disposed of (applied to debt) are maintained going forward, for completeness and accountability.	Bureau of Fiscal Operations	Closed without Implementation - Recommendation is No Longer Viable
OIG	19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	8	The Bureau of Fiscal Operations should work with the Railroad Retirement Board's Financial Management Integrated System contracted service provider to correct Financial Management Integrated System posting logic for unapplied cash to ensure that unapplied transactions are properly recorded.	Bureau of Fiscal Operations	Closed without Implementation - Recommendation is No Longer Viable
OIG	19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	9	The Bureau of Fiscal Operations should establish internal controls over accounting adjustments for unapplied cash to ensure that the adjustments are proper and that balances are accurate.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	10	The Bureau of Fiscal Operations should develop and maintain an unapplied cash aging report to ensure proper monitoring and timely processing of unapplied cash receipts.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	12	The Bureau of Fiscal Operations should establish and implement unapplied cash control activities to ensure that a qualified person is assigned a key role for the overall responsibility of coordinating and overseeing all control activities for the unapplied cash process across organizations and assessable units.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	19-08	Improvements Needed for the Unapplied Cash Process at the Railroad Retirement Board	14	The Bureau of Fiscal Operations should establish and implement control activities to ensure that the Financial Management Integrated System is fully interfaced with the Overpayment Recovery Correspondence System Unapplied Cash Application so that all unapplied cash transactions are properly processed and recorded in the Overpayment Recovery Correspondence System Unapplied Cash Application.	Bureau of Fiscal Operations	Closed without Implementation - Recommendation is No Longer Viable

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	1	The Office of Programs submit a plan, within 90 days, to the Senate Committee on Homeland Security and Governmental Affairs, the House Committee on Oversight and Government Reform, and the Office of Management and Budget, describing the actions that the agency will take to become compliant.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	2	The Office of Programs achieve a gross improper payment rate of less than 10 percent for Railroad Medicare. The Office of Programs through the Railroad Retirement Board's Specialty Medicare Administrative Contractor should continue to work with Medicare providers to communicate the documentation requirements and monitor the adherence to such requirements throughout the year.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	4	The Office of Programs obtain and maintain the applicable Railroad Medicare sampling and estimation plan agency certification. It must be a Centers for Medicare and Medicaid Services' certification, Railroad Retirement Board Chief Financial Officer's certification, or other Railroad Retirement Board program official's certification.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	5	The Office of Programs obtain the Railroad Medicare sampling and estimation plan for the fiscal year 2019 payment integrity reporting cycle.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	6	The Office of Programs establish a written policy to ensure subsequent Railroad Medicare sampling and estimation plans are obtained and readily available for review so that a qualified statistician would be able to replicate what was done or so that Office of Management and Budget, agency Inspector General, or Government Accountability Office personnel can evaluate the design.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	7	The Office of Programs submit the Railroad Medicare sampling and estimation plan for fiscal year 2019 to the Office of Management and Budget by the June 30th deadline.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	8	The Office of Programs obtain the Office of Management and Budget approval for Railroad Medicare's overall reduction target rate.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	9	The Office of Programs and the Office of Administration work together to update the Memorandum of Understanding (MOU13-61) to describe the applicable agency responsibilities as they pertain to Improper Payments Elimination and Recovery Act laws and Office of Management and Budget guidance for payment integrity reporting.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	10	The Office of Programs include a brief narrative of the reduction in improper payments that is attributable to the Do Not Pay Initiative for Railroad Medicare and associated systems.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	11	The Office of Programs identify, publish, and provide a justification for Railroad Medicare uncollectible amounts.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	13	The Bureau of Fiscal Operations develop a payment recapture audit program for vendor and employee payments, or approved alternative method, if one is deemed cost effective.	Bureau of Fiscal Operations	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	14	The Bureau of Fiscal Operations if a payment recapture audit program is deemed not cost effective, provide a cost benefit analysis, in accordance with the Office of Management and Budget's best practices as outlined in Appendix C, in writing to Office of Management and Budget and the Office of Inspector General, and include it in the fiscal year 2019 Performance and Accountability Report.	Bureau of Fiscal Operations	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	15	The Office of Programs adopt the Office of Management and Budget's recommended best practice and describe statutory or regulatory barriers in the fiscal year 2019 Performance and Accountability Report.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	16	The Office of Programs update applicable performance appraisals with specific criteria for meeting applicable improper payment reduction targets and establish and maintain sufficient internal controls to reduce improper payments in accordance with Office of Management and Budget Circular A-136.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	17	The Office of Programs develop and implement an internal control process (e.g., a checklist) to ensure all updates to Appendix C and Office of Management and Budget Circular A 136 relating to improper payments are sufficiently addressed for payment integrity reporting.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	18	The Office of Programs work with the Centers for Medicare and Medicaid Services to meet the needs of Railroad Retirement Board's payment integrity reporting. If the Railroad Retirement Board is not able to obtain claims data that coincides with the fiscal year being reported, obtain Office of Management and Budget's approval for the delayed reporting timeframe.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	19-09	Audit of RRB's Compliance with Improper Payments Elimination and Recovery Act in Fiscal Year 2018 PAR	19	The Office of Programs and the Office of Administration work together to update the Memorandum of Understanding (MOU13-61) dated April 12, 2013 to ensure it reflects the applicable agency responsibilities as they pertain to improper payment reporting sampling and estimation plans.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	19-14	The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective	7	We recommend that the Office of Administration/Division of Acquisition Management obtain the signed copies of the contracting officer's representative designation letter for the identified contracts and include them in the contract files.	Office of Administration	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	19-14	The Acquisition Management Function at the Railroad Retirement Board Was Not Fully Adequate or Effective	8	We recommend that the Office of Administration/Division of Acquisition Management include obtaining the signed contracting officer's representative designation letter as part of standard checklist guidance to be included in the contract file listing required award and administration documentation, identifying if the documentation was applicable to the award, and indicating the section in which supporting documents are located.	Office of Administration	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	19-16	The RRB Disability Programs Do Not Effectively Consider Fraud Risk Indicators in the Disability Decision Process	1	DP George recommended that the Office of Programs/Disability Benefits Division define definitive fraud risks within the disability programs based on a comprehensive fraud risk assessment.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	19-16	The RRB Disability Programs Do Not Effectively Consider Fraud Risk Indicators in the Disability Decision Process	2	DP George recommended that the Office of Programs/Disability Benefits Division use the fraud risks identified to establish a scoring or other process for determining those applications where a higher risk of fraud or abuse occurring exists.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	19-16	The RRB Disability Programs Do Not Effectively Consider Fraud Risk Indicators in the Disability Decision Process	3	DP George recommended that the Office of Programs/Disability Benefits Division establish additional supervisory review and documentation protocols to ensure that decisions for higher risk applications are sufficiently reviewed and consistently documented to reflect the basis for the decision.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	19-17	The Use of Medical Experts During Disability Determinations at the Railroad Retirement Board Can Be Improved	1	DP George recommended that the Office of Programs establish procedures specifying how differences in medical assessments between medical experts, including the disability claims examiner, should be documented and reviewed to ensure the basis for the final decision is clearly evident in the disability case file.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	19-17	The Use of Medical Experts During Disability Determinations at the Railroad Retirement Board Can Be Improved	2	DP George recommended that the Office of Programs gather details about areas where a lack of objective findings to support medical assessments are observed in medical exam reports provided by contracted medical experts, and establish a process with the contracted medical experts for discussing and improving the consistency and quality of future medical exam reports.	Office of Programs	Closed without Implementation - Recommendation is No Longer Viable
OIG	20-02	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2019	2	We recommend that the Executive Committee establish policies and procedures for ensuring agency compliance with indirect laws, regulations, and contracts.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	20-02	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2019	3	We recommend that the Executive Committee establish policies and procedures for identifying treaties and international agreements impacting the Railroad Retirement Board or its component, the National Railroad Retirement Investment Trust.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	20-05	Railroad Retirement Board's Telework Program Needs Improvement	4	We recommend that the Bureau of Human Resources, in coordination with the Telework Managing Officer develop controls to ensure supervisors complete telework training prior to managing teleworkers.	Office of Administration	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	20-05	Railroad Retirement Board's Telework Program Needs Improvement	5	We recommend that the Bureau of Human Resources, in coordination with the Telework Managing Officer develop controls to ensure written telework agreements are executed by the employee and supervisor prior to teleworking.	Office of Administration	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	20-05	Railroad Retirement Board's Telework Program Needs Improvement	6	We recommend that the Bureau of Human Resources, in coordination with the Telework Managing Officer perform an initial evaluation of the Railroad Retirement Board's telework program in accordance with the Office of Personnel Management's Guide to Telework in the Federal Government, the Government Accountability Office's Key Practices to Increasing Federal Telework, and the Railroad Retirement Board's Work-At-Home Program policy.	Office of Administration	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	20-05	Railroad Retirement Board's Telework Program Needs Improvement	7	We recommend that the Bureau of Human Resources, in coordination with the Telework Managing Officer update the Railroad Retirement Board's Work-At-Home Program policy to include clear and specific requirements for evaluation of the telework program, both for the individual teleworker and for the Railroad Retirement Board as a whole, including frequency, documentation, and reporting requirements.	Office of Administration	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	20-06	Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR	1	We recommend that the Office of Programs create and submit proposals to Office of Management and Budget during their next budget submission that will bring the agency into compliance. If the Director of Office of Management and Budget determines that additional funding would help the agency become compliant, the agency should obligate an amount of additional funding determined by the Director of Office of Management and Budget to intensify compliance efforts.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	20-06	Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR	2	We recommend that the Office of Programs update the corrective action plan that was published in the Railroad Retirement Board's fiscal year 2018 Performance and Accountability Report to reduce Railroad Medicare improper payments and publish it in the Railroad Retirement Board's fiscal year 2020 Performance and Accountability Report.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	20-06	Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR	3	We recommend that the Office of Programs publish Railroad Medicare overpayment recapture data in the Railroad Retirement Board's fiscal year 2020 Performance and Accountability Report.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	20-06	Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR	4	We recommend that the Bureau of Fiscal Operations perform a reconciliation of Railroad Retirement Act overpayments recapture source data to the Financial Management Integrated System when preparing the payment recapture data worksheet to ensure accurate information is published in the Railroad Retirement Board's Performance and Accountability Report's payment integrity section.	Bureau of Fiscal Operations	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	20-06	Audit of Railroad Retirement Board's Compliance with Improper Payments Reporting in the Fiscal Year 2019 PAR	5	We recommend that the Office of Programs resume payment integrity reporting in the Railroad Retirement Board's performance and accountability report, as required by applicable improper payment laws, until official approval from Office of Management and Budget is obtained and updated governing documents between the Railroad Retirement Board and the Department of Health and Human Services have been signed to reflect the extended enterprise relationship between the two agencies.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	20-07	Controls over Medicare Premium Penalties and Refunds Can Be Improved	4	We recommend that the Office of Programs strengthen its controls over the penalty calculation process and the accuracy of supporting data by reevaluating the claims examiner staffing resources needed for the current Medicare premium penalty workload.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	20-08	Management Information Report - Interim Report Regarding CARES Act Expenditures and Controls	1	We recommend that the Executive Committee reconsider the need for all RRB employees to have the mobile phone and the related recurring costs.	The Executive Committee	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	20-08	Management Information Report - Interim Report Regarding CARES Act Expenditures and Controls	3	We recommend that the Executive Committee obtain state wage and unemployment data in a timelier manner in order to match with CARES Act RRB payments; thereby identifying potential fraudulent CARES Act payments quicker and increasing program integrity.	The Executive Committee	Closed without Implementation - Criteria Used is No Longer in Effect

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	21-04	Management Information Report - Interim Review of Railroad Retirement Board CARES Act Benefit Payments During the Pandemic	1	The OIG recommended that the Office of Programs allocate resources for the RRB's Unemployment and Programs Support Division – Sickness and Unemployment Benefit Section to work on fraud referrals as provided in the Adjudication Instruction Manual, Part 16, and as instructed by the Office of Inspector General, Office of Investigations.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-04	Management Information Report - Interim Review of Railroad Retirement Board CARES Act Benefit Payments During the Pandemic	2	The OIG recommended that the Executive Committee commit additional resources necessary to ensure the implementation of an automated debt recovery process for CARES Act payments.	The Executive Committee	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-05	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020	1	We recommend that the Office of Programs publish Railroad Medicare program payment integrity information in accordance with the Payment Integrity Information Act of 2019 and the Office of Management and Budget's data call requirements until it formalizes an agreement with the Centers for Medicare and Medicaid Services to take over reporting for Railroad Medicare.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	21-05	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020	2	We recommend that the Office of Programs publish improper payment estimates for the Railroad Medicare program in the Office of Management and Budget's data calls, until the Office of Management and Budge formally approves the Railroad Retirement Board's discontinuation of reporting or approves an agreement between the Centers for Medicare and Medicaid Services and the Railroad Retirement Board on how Railroad Medicare will be reported.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	21-05	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020	3	We recommend that the Office of Programs develop and publish corrective action plan information in accordance with OMB directives.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	21-05	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020	4	We recommend that the Office of Programs publish reduction targets for the Railroad Medicare Program in accordance with the annual Office of Management and Budget Data Call requirements.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	21-05	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020	5	We recommend that the Office of Programs meet the published reduction targets for the Railroad Medicare Program.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	21-05	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020	6	We recommend that the Office of Programs report an improper payment rate of less than 10 percent for the Railroad Medicare program in accordance with applicable laws and regulations.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	21-05	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020	7	We recommend that the Office of Programs fully complete and publish all required payment integrity information as requested by the Office of Management and Budget's annual and supplemental data calls, until it formalizes an agreement with the Centers for Medicare and Medicaid Services to take over reporting for Railroad Medicare.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	21-05	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2020	8	We recommend that the Office of Programs describe in its Performance and Accountability Report or Office of Management and Budget supplemental data call submission, the internal controls, human capital, its information systems and infrastructure needs, as well as its other program needs for reducing Railroad Medicare improper payments to the targeted levels, in accordance with OMB's supplemental data call requirements.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	2	WAI recommended that the Bureau of Fiscal Operations: assess the work effort required and hire adequate personnel to perform FSS functions.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	3	WAI recommended that the Bureau of Fiscal Operations: ensure that the development and maintenance of policies and procedures for DRS, FSS, and TS are performed by personnel with appropriate expertise.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	9	WAI recommended that the Bureau of Fiscal Operations: develop an oversight framework for overseeing FSS' contractors, and ensure that the framework is reviewed and updated periodically.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	10	WAI recommended that the Bureau of Fiscal Operations: require an SLA or equivalent documentation that clearly defines the roles and responsibilities of RRB and CGI and ensure that the documentation is reviewed and updated periodically.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	11	WAI recommended that the Bureau of Fiscal Operations: perform an assessment to determine adequate staffing required to perform FSS' functions	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	12	WAI recommended that the Bureau of Fiscal Operations: hire adequate personnel to perform its functions.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	13	WAI recommended that the Bureau of Fiscal Operations: develop a written succession plan for FSS, including a framework for ensuring that human capital risk is assessed, to address key person dependency risk, including training personnel and documenting processes and procedures defining the scope of responsibilities required for achieving the section's objectives.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	14	WAI recommended that the Bureau of Fiscal Operations: develop and implement policies and procedures requiring the periodic review of the Cost Accounting Code by Individual data, to assess the reasonableness of personnel roles and responsibilities, resources expended (hours and amounts), and resulting deliverables or output.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	16	WAI recommended that the Bureau of Fiscal Operations: design and implement process and procedures around the processing of unapplied cash, including follow-ups from DRS to OP, to ensure that timely feedback is received from OP regarding the timely and accurate application of unapplied cash.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	21-08	Railroad Retirement Board Bureau of Fiscal Operations Sections' Functions Need Improvement	18	WAI recommended that the Bureau of Fiscal Operations: perform the ECCS-identified discrepancies reconciliation as part of TS' validation of employer DC-1 processing to ensure that ECCS is updated accurately and timely, instead of using the current annual or 3-year timeframe.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	22-01	Audit of the RRB's DATA Act Submission for the First Quarter of Fiscal Year 2021	2	RMA recommended that the Office of Administration: Update the DQP to include a procedure to perform and prepare reconciliation analyses to identify the activity that occurred between when the original contract/modification was awarded, when File D1 was generated, and when FPDS-NG reports are pulled to validate the amounts reported in File D1 for Current Total Value of Award and Potential Total Value of Award data elements. If the reconciliation process demonstrates these errors occur due to timing differences, RMA also recommends the Office of Administration work with Treasury to address this gap in the testing guidance to ensure these timing differences are not issues moving forward.	Office of Administration	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	22-06	Management Information Report - Railroad Retirement Board's Actions in Response to Pandemic Funding	2	We recommended that the Railroad Retirement Board's Executive Committee establish a group tasked with hiring decisions for appropriated funds from the American Rescue Plan Act. This group should use documented and reliable procedures that are based on accurate and reliable data sources to determine hiring and staffing levels using appropriated funds from the American Rescue Plan Act.	The Executive Committee	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	22-06	Management Information Report - Railroad Retirement Board's Actions in Response to Pandemic Funding	3	We recommended that the Railroad Retirement Board's Executive Committee reconsider and revise its plans concerning hiring based on the American Rescue Plan Act appropriation because adequate supporting documentation had not been prepared.	The Executive Committee	Closed without Implementation - Criteria Used is No Longer in Effect

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Audit Agency	Report Number	Report Title	Recommendation Number	Recommendation	Bureau/Office	Justification for Not Taking the Recommended Action
OIG	22-07	RRB Did Not Implement Sufficient Internal Controls in the Mobile Phones Deployed as a Result of the Pandemic	3	RMA recommends that the Director of Administration define and communicate 'personal usage' establishing RRB's core hours of 5:00 AM to 7:00 PM. Any usage outside of the core hours would be considered personal usage excluding business management purposes.	Office of Administration	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	22-08	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021	1	We recommend that the Office of Programs post Railroad Medicare program payment integrity information in the annual financial statement and accompanying materials on the agency website, in accordance with the Payment Integrity Information Act of 2019 and the Office of Management and Budget's data call requirements, until RRB formalizes an agreement with the Centers for Medicare and Medicaid Services to take over reporting for Railroad Medicare.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	22-08	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021	2	We recommend that the Office of Programs publish unknown payment estimates for the Railroad Medicare Program in the Office of Management and Budget's data calls, until the Office of Management and Budget formally approves the Railroad Retirement Board's discontinuation of reporting or approves an agreement between the Centers for Medicare and Medicaid Services and the Railroad Retirement Board on how Railroad Medicare will be reported.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	22-08	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021	3	We recommend that the Office of Programs develop and publish a Railroad Medicare corrective action plan in accordance with Office of Management and Budget directives.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	22-08	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021	4	We recommend that the Office of Programs publish improper payment and unknown payment reduction targets for the Railroad Medicare Program in accordance with the annual Office of Management and Budget Data Call requirements.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	22-08	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021	5	We recommend that the Office of Programs demonstrate improvement and develop a plan to meet the published improper payment and unknown payment reduction targets for the Railroad Medicare Program in accordance with Office of Management and Budget directives.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	22-08	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021	6	We recommend that the Office of Programs report an improper payment and unknown payment rate of less than 10 percent for the Railroad Medicare program.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	22-08	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021	7	We recommend that the Office of Programs accept responsibility and accountability for the Railroad Medicare program to further improve prevention and ensure that improper payments and unknown payments are minimized.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect

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OIG	22-08	The Railroad Retirement Board was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021	9	We recommend that the Office of Programs establish procedure to ensure timely revision of improper payment methodology and procedure to reflect the most recent OMB guidance and requirements.	Office of Programs	Closed without Implementation - Criteria Used is No Longer in Effect
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	1	RMA recommends RRB Bureau of Fiscal Operations (BFO): Establish and maintain relationships with key business process owners, including subprocesses, across the RRB to obtain documentation relevant to the support of all aspects of financial management practices in a timely manner.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	2	RMA recommends RRB Bureau of Fiscal Operations (BFO): Develop communication or "knowledge sharing" training to ensure RRB stakeholders understand the requirements of financial management and the importance of providing sufficient and appropriate supporting documentation in a timely manner.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	3	RMA recommends RRB Bureau of Fiscal Operations (BFO): Develop training or reference guides for stakeholders to utilize when providing documentation to ensure the documentation provided meets the required needs.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	4	RMA recommends RRB Bureau of Fiscal Operations (BFO): Develop and communicate an enterprise-wide financial reporting timeline, which includes monthly, quarterly, and yearly deadlines.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	5	RMA recommends BFO report a statement of no assurance given the materiality of the NNRIT balances reported in the Balance Sheet.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	7	NRRIT balances reported in the Balance Sheet.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	8	RMA recommends RRB BFO: Develop and implement effective controls, including a quality assurance process, necessary to ensure: a. accounting and reporting are in accordance with U.S. GAAP and financial information is presented in compliance with OMB Circular A-136, Financial Reporting Requirements. B. account balances are accurate as of and through the reporting period. C. the proper validation, review, and approval over financial reporting and PAR compilation.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	9	RMA recommends RRB BFO: Develop, identify, and make available the training necessary to ensure that staff obtain and update the skills necessary to ensure compliance with: a. FASAB concepts and accounting standards. B. OMB A-123. c. OMB A-136. d. GAO Disclosure checklist. E. Treasury's U.S. Standard General Ledger annual update.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	11	RMA recommends RRB BFO require responses to the Open Obligations Review for Current and Prior Fiscal Years Memorandum to be submitted at a time that allows RRB to meet its financial reporting deadlines as required by OMB A-136.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	12	RMA recommends RRB BFO improve its internal controls so that supporting documentation for journal entries is available for external review.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	13	RMA recommends RRB BFO: Additionally, RMA recommends RRB BFO establish internal controls to support transactions classified within the correct budget fiscal years when initially recorded so that material adjustments as part of the GTAS edit process are not required.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	14	RMA recommends RRB BFO: Complete a detailed balance fluctuation analysis that is adequate to allow management to evaluate the reasonableness of balances and detect the risk of material misstatement.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2022	15	RMA recommends RRB BFO: Implement internal controls to ensure financial statements are carefully reviewed, approved, and validated by appropriate RRB staff and account balances are accurate as of and through the reporting period.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-04	The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022	1	We recommend that the Office of Programs update the Railroad Retirement Board and Centers for Medicare and Medicaid Services' Memorandum of Understanding dated August 31, 2022 to ensure the Railroad Medicare payment integrity information complies the Payment Integrity Information Act of 2019 and the enterprise risk management framework.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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OIG	23-04	The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022	2	We recommend that the Office of Programs request that the Department of Health and Human Services provide a footnote in the Payment Integrity Information Act of 2019 reporting section of either the Department of Health and Human Services' or Centers for Medicare and Medicaid Services' Agency Financial Report to provide the Railroad Medicare program improper payment rate and estimated improper payments in their future years reporting. If the Department of Health and Human Services does not agree, the Railroad Retirement Board should include the improper payment rate and amount from the Comprehensive Error Rate Testing report for the Railroad Medicare program in future Railroad Retirement Board Performance and Accountability Reports to ensure transparency and compliance with the enterprise risk management framework.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-04	The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022	3	We recommend the Office of Programs update the Railroad Retirement Board and Centers for Medicare and Medicaid Services' Memorandum of Understanding dated August 31, 2022 to ensure the sampling and estimation methodology of the Railroad Medicare program complies with the requirements of Office of Management and Budget Circular A-123, Appendix C and the Payment Integrity Information Act of 2019.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-04	The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022	4	We recommend Office of Programs coordinate with the Railroad Retirement Board's audit follow-up official to develop a plan to address Railroad Medicare payment integrity outstanding audit recommendations to ensure resolution and prompt corrective action in accordance with the requirements of Office of Management and Budget Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, the Government Accountability Office's Standards for Internal Control in the Federal Government, and Office of Management and Budget Circular A-50, Audit Follow Up.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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OIG	23-04	The Railroad Retirement Board Complied with the Payment Integrity Information Act for Fiscal Year 2022	5	We recommend Office of Programs update the Railroad Retirement Board and Centers for Medicare and Medicaid Services' Memorandum of Understanding dated August 31, 2022 to ensure past and future Railroad Retirement Board Office of Inspector General audit recommendations regarding Railroad Medicare payment integrity will be appropriately handled in accordance with the requirements of Office of Management and Budget Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, the Government Accountability Office Standards for Internal Control in the Federal Government, and Office of Management and Budget Circular A-50, Audit Follow Up.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-05	The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	3	RMA recommends that the Office of Programs: Develop a system that calculates and tracks the portion of sickness payments subject to be recovered from potential 12(o) liens.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	23-05	The Railroad Retirement Board's 12(o) Lien Process Does Not Have Sufficient Controls to Identify, Monitor, and Collect Liens	10	RMA recommends that the Office of Programs: RMA recommends that the Office of Programs: Develop controls to independently verify the outcome of a claimant's settlement.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2023	1	We recommend the RRB's Bureau of Information Services review and update: Its policy to routinely maintain its Record Disposition Schedule to ensure all the required and necessary financial/nonfinancial data is retained, specifically for its benefit payments to allow management to support its financial activity and support its requirement to obtain an audit of the RRB's financial statements.	Bureau of Information Services	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2023	3	We recommend the RRB's Office of Programs: In coordination with the Bureau of Field Service, determine, develop, and document policies and procedures including end-to-end business processes for its Railroad Retirement Act annuity payments. Those procedures should include: a. An implementation of a checklist when reviewing and accepting employee applications for benefit payments that must be signed by the appropriate preparer and reviewer b. Requirements that all eligibility documentation is complete and accessible; and c. The development of an in-depth guide that outlines how the Payment Rate Entitlement History (PREH) completes the benefit payment calculations.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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OIG	24-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2023	4	We recommend the RRB's Bureau of Fiscal Operations, Audit and Compliance Section: Perform an assessment of the RRB's internal control program, identify the gaps, and implement remediation actions to address the documentation, implementation, and assessment gaps identified.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2023	13	We recommend the RRB's Bureau of Fiscal Operations: Develop and implement effective controls necessary to ensure transactions recorded are United States Standard General Ledger compliant.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-01	Report on the Railroad Retirement Board's Financial Statements Fiscal Year 2023	14	We recommend the RRB's Bureau of Fiscal Operations: Assess the training necessary to ensure learning objectives are met and the required skills obtained by Bureau of Fiscal Operations management and staff to ensure compliance with Treasury's United States Standard General Ledger.	Bureau of Fiscal Operations	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-03	Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations	3	RMA recommends that the Bureau of Field Service: Implement and document a review process to verify the completeness, accuracy, and validity of the telecommunications data and analysis used to support telecommunications reports and Budget Justifications.	Bureau of Field Service	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-03	Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations	4	RMA recommends that the Office of Programs: Create a communication improvement plan describing inter-unit communication flows between Railroad Retirement Board's Bureau of the Actuary and Research and other bureaus whose changes may impact the Bureau of the Actuary and Research's analysis. On 5/8/2024 the Programs provided status updates - Non-Concur	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-03	Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations	5	RMA recommends that the Office of Programs: Create a communication improvement plan describing inter-unit communication flows between Railroad Retirement Board's Office of Programs and the Bureau of Field Service. On 5/8/2024 the Programs provided status updates - Non-Concur	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-03	Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations	6	RMA recommends that the Office of Programs: Create a set of policies and or procedures for how the Railroad Retirement Board's primary units should communicate with one another to ensure compliance with Section OV3.04 of the Green Book. On 5/8/2024 the Programs provided status updates - Non-Concur	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-03	Audit of the Railroad Retirement Board's Organizational Structure and Field Service Operations	12	RMA recommends that the Bureau of Field Service: Determine the amount of resources needed to assist customers with limited English proficiency.	Bureau of Field Service	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	1	RMA recommends that the Office of Programs: Create a cover sheet with a checklist that allows the Contracting Officer's Representative to verify that the following requirements have been met: The claims examiner signed and dated form G-137 SUP, via a written/electronic signature or a "sticky note;" and Current medical evidence is included in each medical opinion.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	2	RMA recommends that the Office of Programs: Require a secondary authorizer to review each medical opinion.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	5	RMA recommends that the Office of Programs: Work with the RRB's Executive Committee to determine which RRB employees should be provided annual training regarding the review and acceptance of medical opinions to ensure RRB's internal controls for the usage of medical opinions in the disability determination process are designed and operating effectively.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	6	RMA recommends that the Office of Programs: Work with the RRB's Executive Committee to retrain applicable employees regarding the medical opinion approval process and document retention requirements to ensure the evaluation of medical opinions follows RRB's internal controls.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	7	RMA recommends that the Office of Programs: Review the 11 incomplete medical opinions to determine if the missing information from the medical opinion would change the disability determination and expand the review of medical opinions if disability determinations are found to be impacted.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	9	RMA recommends that the Office of Programs: Work with Office of Administration to revise the approval process in the Disability Claims Manual so that claims examiners do not approve payment for medical opinions and develop a new process for the Contracting Officer's Representative or the Alternate Contracting Officer's Representatives to review and approve payment for medical opinions.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	10	RMA recommends that the Office of Programs: Work with Acquisition Management to include language in the next medical services contract requiring that if consultation sessions with the consultants occur online, payments are in 30-minute increments in which consultation occurs, instead of the entire 4-hour window.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary

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OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	11	RMA recommends that the Office of Programs: Work with Acquisition Management to modify the language in Contract 1, dated December 1, 2020, to require that the medical services contractor submit medical licenses, insurance, and annual training certifications on an annual basis.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary
OIG	24-06	The RRB Should Strengthen Controls and Contractor Oversight of the Medical Opinion and Disability Determination Process	12	RMA recommends that the Office of Programs: Develop an internal control, replacing internal control number 14-3 from the Office of Administration's Chart of Controls in the Disability Benefits Division's Chart of Controls, to ensure that the medical licenses, insurance, and annual training certifications are reviewed on a timely basis.	Office of Programs	Closed without Implementation - Evaluation by the Board, the Executive Committee, or the applicable SES Resulted in a Decision that No Action is Necessary