U.S. RAILROAD RETIREMENT BOARD

OFFICE OF INSPECTOR GENERAL

The RRB Did Not Have Detailed Project Plans to Expend Information Technology Modernization Funds

Report No. 22-10   June 29, 2022

OFFICE OF INSPECTOR GENERAL

U.S. RAILROAD RETIREMENT BOARD

The Railroad Retirement Board Did Not Have Detailed Project Plans to Expend Information Technology Modernization Funds

What RMA Found

RMA Associates, LLC (RMA) determined that the Railroad Retirement Board (RRB) did not have detailed project plans to expend most of the appropriated Consolidated Appropriations Act, 2021 (CAA2021) and American Rescue Plan Act of 2021 (ARPA2021) funds for the Information Technology (IT) Modernization initiatives. RMA could not evaluate the project progress, timelines, and outcomes for four of the five initiatives as part of the audit objectives. Therefore, RMA associated $28,575,000 in questioned costs from four initiatives, or 94.7 percent of the CAA2021 and ARPA2021 funds.

RMA also determined that in the absence of detailed project plans, the RRB faces an increased risk of inefficient spending, project delays, and overall project failure hindering RRB's ability to meet mission needs, address security risks, and reduce operating costs. Office of Management and Budget (OMB) Circular A-130 refers to developing and maintaining information resources by using an Information Resource Management (IRM) Strategic Plan, which RRB began drafting during this audit.

What RMA Recommends

To address weaknesses identified in this audit, RMA recommends that the RRB's Bureau of Information Services identify, and document agency plans for their Information Technology Modernization initiatives through the IRM Strategic Plan, which should include the agency's goals, project milestones, and a description of the work necessary, as required by OMB Circular A-130.

RRB management did not concur with the characterization of the audit results and partially concurred with the recommendation.

What We Did

The Office of Inspector General (OIG) for the RRB engaged RMA to conduct a performance audit of the Utilization of IT Modernization Funds at the RRB. This audit was conducted in accordance with the performance audit standards established by generally accepted government auditing standards. RMA is responsible for the audit report and the conclusions expressed therein. RRB OIG does not express any assurance on the conclusions presented in RMA's audit report.

The audit objectives were to: (1) obtain, review, and assess agency plans to expend these funds; (2) determine the current status of RRB IT initiatives to expend all or part of the $30.2 million appropriated in the CAA2021 and ARPA2021; (3) evaluate if the project progress was in accordance with RRB's project plan timeline, and reasons for delay, if any; (4) evaluate if RRB's goals and timeline were reasonable and attainable to achieve the in-tended purpose as stated in agency plans; and (5) evaluate the outcomes of the project relative to the anticipated improvements.

The scope of the audit was the period of March 2021 through February 2022.

RMA | Associates
Auditors. Consultants. Advisors.

Railroad Retirement Board (RRB)
Office of Inspector General (OIG)

The RRB Did Not Have Detailed Project Plans to Expend Information Technology Modernization Funds

Performance Audit Report
Contract No: GS23F016AA
Order No: 140D0421F0677

RMA | Associates

Auditors. Consultants. Advisors.

Inspector General
Railroad Retirement Board
Chicago, IL

June 29, 2022

RMA Associates, LLC (RMA) conducted a performance audit of the Railroad Retirement Board (RRB) Utilization of Information Technology (IT) Modernization Funds.

Our audit objectives were to 1) obtain, review, and assess agency plans to expend these funds; 2) determine the current status of RRB IT initiatives to expend all or part of the $30.2 million appropriated in the Consolidated Appropriations Act of 2021 (CAA2021) and American Rescue Plan Act of 2021 (ARPA2021); 3) evaluate if the project progress is in accordance with RRB's project plan timeline, and reasons for delay, if any; 4) evaluate if RRB's goals and timeline are reasonable and attainable to achieve the intended purpose as stated in agency plans; and 5) evaluate the outcomes of the project relative to the anticipated improvements.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

As a result of our audit, we found the following for each objective:

Objective	RMA Assessment
1. Obtain, review, and assess agency plans to expend these funds.	We determined that RRB allocated $30.2 million towards five IT Modernization initiatives: LSRS, LSMS, EIS, FMIS, and Records Management. Due to the lack of detailed project plans, we were only able to review and assess the project plan for the FMIS Upgrade, $1.6 million and 5.3% of the total funding.
2. Determine the current status of RRB IT initiatives to expend all or part of the $30.2 million appropriated in the CAA2021 and the ARPA2021.	Most of the appropriated funds have not been expended. Approximately 80.8% and 70.1% had not been expended for CAA2021 and ARPA2021, respectively. **Table 2** and **Table 3** detail the status as of December 21, 2021.
3. Evaluate the project progress is in accordance with RRB's project plan timeline, and reasons for delay, if any.	We were unable to evaluate the progress for four of the five initiatives due to a lack of detailed project plans. We were only able to determine that the FMIS initiative is on schedule in accordance with its project plan, with a planned completion date of April 22, 2022.

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Objective	RMA Assessment
4. Evaluate if RRB's goals and timeline are reasonable and attainable to achieve the intended purpose as stated in agency plans.	We were unable to evaluate whether the goals and timelines were reasonable and attainable to achieve the intended purpose for four of the five initiatives due to a lack of detailed project plans. We determined that the timeline for the FMIS initiative is reasonable and attainable to achieve, as RRB has not missed any key deliverable dates and the project is nearing completion.
5. Evaluate the outcomes of the project relative to the anticipated improvements	We were unable to evaluate the projects relative to the anticipated improvements for four of the five initiatives due to a lack of detailed project plans. We determined that the expected project outcome will satisfy RRB's goal for the FMIS initiative, which is to upgrade the RRB's contractor-hosted FMIS (Momentum) from version 7.6 to 7.9.

Information on our finding and recommendation is included in the accompanying report.

Respectfully,

RMA Associates

RMA Associates, LLC

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Introduction

This report presents the results of RMA Associates, LLC's (RMA) performance audit of the Railroad Retirement Board's (RRB) Utilization of Information Technology (IT) Modernization Funds.

Objectives, Scope, and Methodology

Objectives

The objectives of this audit were to:

1. Obtain, review, and assess agency plans to expend these funds;
2. Determine the current status of RRB IT initiatives to expend all or part of the $30.2 million appropriated in the Consolidated Appropriations Act of 2021 (CAA2021) and American Rescue Plan Act of 2021 (ARPA2021);
3. Evaluate if the project progress is in accordance with RRB's project plan timeline, and reasons for delay, if any;
4. Evaluate if RRB's goals and timeline are reasonable and attainable to achieve the intended purpose as stated in agency plans; and
5. Evaluate the outcomes of the project relative to the anticipated improvements.

Scope

The scope of the audit was the $30.2 million appropriated to RRB for supplementing the Board's IT investment initiatives as provided in the CAA2021 and ARPA2021 for actions taken by RRB from March 2021 through February 2022.

Methodology

To address and accomplish the audit objectives, we used the following techniques:

- Performed audit procedures to address the audit objectives in accordance with Generally Accepted Government Auditing Standards (GAGAS);
- Identified criteria from applicable laws, regulations, policies, and procedures, including GAGAS and the Government Accountability Office (GAO) Green Book;
- Reviewed agency documentation to address audit objectives;
- Reviewed budget documentation used to support and obtain approval of each initiative;
- Reviewed the contract management policies and procedures;
- Identified the total amount appropriated by initiative;
- Identified performance metrics associated with each initiative (e.g., budget versus actual expenses, deliverable due dates versus project timeline);
- Determined if RRB would meet targets for metrics identified with each initiative; and
- Held discussions with applicable management, staff, and key personnel to gain a better understanding of the controls, plans, and project outcomes not documented.

We reviewed RRB's fiscal years (FY) 2021 and 2022 Justification of Budget Estimates and IT Operating Plan to assess RRB's planning to expend the $30.2 million appropriated in the CAA2021 and the ARPA2021. We identified the total amount appropriated per the IT Modernization initiative (**Table 1**). For each initiative, we identified the specific project code where funds were allocated, spent, and still available as of December 21, 2021 (**Table 2** and **Table 3**).

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted our fieldwork at RMA headquarters in Arlington, Virginia from September 2021 through April 2022.

Background

RRB is an independent agency in the executive branch of the Federal government. RRB's primary function is to administer comprehensive retirement, survivor, unemployment, and sickness insurance benefits 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 in the event of disability, death, temporary unemployment, and sickness.

One of the RRB's strategic goals is to modernize its IT operations to sustain mission-essential services. RRB recently benefited from the receipt of additional funds from Congress for its IT investment initiatives.

1. CAA2021 was signed into law on December 27, 2020.[1] Division H, Title IV, Section 407 provided that $9 million remain available to supplement existing resources devoted to operations and improvements for RRB's IT investment initiatives.
2. ARPA2021 was signed into law on March 11, 2021.[2] Section 2904 appropriated $21,175,000 for supplementing the Board's IT investment initiatives.

The Office of Management and Budget (OMB) M-20-21 requires agencies to manage new funds and awards consistent with their respective mission performance objectives and plans. Agencies also must incorporate reporting of performance on COVID-19 relief funding into their established mission performance plans and reports and must review progress as part of their performance, evidence-building and enterprise risk management routines to the maximum extent possible.[3] Further, OMB Circular A-130 establishes a general policy for the planning, budgeting, acquisition, and management of IT resources. Important components of planning and budgeting consist of developing and maintaining a strategy for managing and maintaining their information resources,

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[1] H.R. 133 - Consolidated Appropriations Act, 2021, December 27, 2020.
[2] Public Law 117-2 - American Rescue Plan Act of 2021, March 11, 2021.
[3] OMB M-20-21 *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19),* April 10, 2020, p. 2.

referred to as the Information Resource Management (IRM) Strategic Plan, as well as ensuring effective collaboration between agency leadership on budget activities.[4]

GAO issued a report in March 2021 indicating that federal IT investments frequently fail, incur cost overruns, and have scheduling slippages that contribute little to mission-critical outcomes. The report stated that this results from a lack of disciplined and effective management in areas such as project planning, requirements definition, program oversight, and governance.[5] Recent testimony provided by GAO officials stated that the lack of modernization plans is a problem for modernizing and replacing legacy systems.[6]

The RRB's Chief Information Officer (CIO) is the head of the Bureau of Information Services (BIS). BIS is responsible for RRB's IT processes. Other audits have been conducted specific to RRB IT Modernization efforts.[7]

We leveraged prior audit reports performed for RRB's Office of Inspector General (OIG) relevant to the IT Modernization initiatives and expenditures; specifically, Legacy Systems Re-platform Services (LSRS) (Report Number: 21-09) with funding equivalent to $4,900,000 and Legacy Systems Modernization Services (LSMS) (Report Number: 21-10) with funding equivalent to $6,152,701. In addition, we reviewed other agency reports pertaining to issues regarding agency planning to account for COVID-19 funding.

Results of Audit

RRB BIS did not have detailed project plans to expend most of the appropriated CAA2021 and ARPA2021 funds for the IT Modernization initiatives. Through inquiry, RRB BIS confirmed:

1. Phase IV of the Mainframe Application Re-platform within the LSRS initiative represents the steady-state hosting of RRB's mainframe in the IBM zCloud production environment. This phase also represents the RRB's overall mainframe operations and maintenance activities in the zCloud. No project plans related to the LSRS initiative exist due to this steady-state of Phase IV of the Mainframe Migration project.
2. As part of the LSMS initiative, RRB stated they were working on a project plan for Microsoft 365.
3. The implementation, deployment, and services for the Enterprise Infrastructure Solutions (EIS) projects are not active at the moment, so no project plans exist; specifically, for the Wide Area Network (WAN) and Unified Communication Services projects.

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[4] OMB Circular No. A-130, *Managing Information as a Strategic Resource*, dated July 26, 2016 (Section 5a, p.4).

[5] Government Accountability Office (GAO), *High Risk Series: Dedicated Leadership Needed to Address Limited Progress in Most High-Risk Areas,* GAO-21-119SP, (Washington, D.C., March 2021).

[6] GAO, *Information Technology – Agencies Need to Develop and Implement Modernization Plans for Critical Legacy Systems,* GAO-21-524T, (Washington, D.C., April 27, 2021).

[7] RRB OIG, *The Mainframe Applications Re-platform Initiative at the Railroad Retirement Board is Progressing in Accordance with Established Project Goals*, Report No. 19-11, (Chicago, IL, September 26, 2019) and RRB OIG, *The Legacy Systems Modernization Initiatives at the Railroad Retirement Board are Progressing Effectively*, Report No. 19-12, (Chicago, IL, September 26, 2019).

4. Financial Management Integrated Systems (FMIS) focused on the implementation of Single Sign-On (SSO) with the upgrade of the FMIS (Momentum). The FMIS v7.9 Upgrade 2022 project began on July 14, 2021, with a planned completion of April 22, 2022. The project has met all key deliverable dates as of March 23, 2022.

5. RRB has not started the Records Management initiative and they do not have any planned projects in place.

The results of assessing the audit objectives for the RRB's Utilization of IT Modernization Funds performance audit are as follows:

- **Objective 1**: We determined that RRB allocated $30.2 million towards five IT Modernization initiatives: LSRS, LSMS, EIS, FMIS, and Records Management. Due to the lack of detailed project plans, we were only able to review and assess the project plan for the FMIS Upgrade, $1.6 million and 5.3% of the total funding.

Table 1: Summary of CAA2021 and ARPA2021 Funds

Initiative	Project Code	CAA2021	ARPA2021
Mainframe Application Re-platform (within the LSRS initiative)	9501	$0.00	$5,000,000.00
LSMS	9502	$4,900,000.00	$16,175,000.00
EIS	9503	$1,500,000.00	$0.00
FMIS Upgrade	9505	$1,600,000.00	$0.00
Records Management	9506	$1,000,000.00	$0.00
Total		**$9,000,000.00**	**$21,175,000.00**

- **Objective 2**: Most of the appropriated funds have not been expended. Approximately 80.8% and 70.1% had not been expended for CAA2021 and ARPA2021, respectively. **Table 2** and **Table 3** detail the status of each initiative as of December 21, 2021.

Table 2: Summary of CAA2021 Funds

Initiative	Project Code	Appropriated	Spent	Remaining
LSMS	9502	$4,900,000.00	$259,684.00	$4,640,316.00
EIS	9503	$1,500,000.00	$0.00	$1,500,000.00
FMIS Upgrade	9505	$1,600,000.00	$1,465,547.41	$134,452.59
Records Management	9506	$1,000,000.00	$0.00	$1,000,000.00
Total		**$9,000,000.00**	**$1,725,231.41**	**$7,274,768.59**

Table 3: Summary of ARPA2021 Funds

Initiative	Project Code	Appropriated	Spent	Remaining
LSRS	9501	$5,000,000.00	$4,398,139.38	$601,860.62
LSMS	9502	$16,175,000.00	$1,938,288.58	$14,236,711.42
Total		**$21,175,000.00**	**$6,336,427.96**	**$14,838,572.04**

- **Objective 3**: We were unable to evaluate the progress for four of the five initiatives due to a lack of detailed project plans. We were only able to determine that the FMIS initiative is on schedule in accordance with its project plan, with a planned completion date of April 22, 2022.

- **Objective 4**: We were unable to evaluate whether the goals and timelines were reasonable and attainable to achieve the intended purpose for four of the five initiatives due to a lack of detailed project plans. We determined that the timeline for the FMIS initiative is reasonable and attainable to achieve, as RRB has not missed any key deliverable dates and the project is nearing completion.

- **Objective 5**: We were unable to evaluate the projects relative to the anticipated improvements for four of the five initiatives due to a lack of detailed project plans. We determined that the expected project outcome will satisfy RRB's goal for the FMIS initiative, which is to upgrade the RRB's contractor-hosted FMIS (Momentum) from version 7.6 to 7.9.

The inability to properly assess three audit objectives was due to the lack of detailed project plans. We provide additional details on the finding in the following section and a recommendation to assist RRB in remediating it.

Lack of Detailed Project Plans

RRB did not have detailed project plans to expend appropriated CAA2021 and ARPA2021 funds for the IT Modernization initiatives listed below. We could not evaluate the project progress, timelines, and outcomes for four of the five initiatives as part of our audit objectives. Therefore, we associated $28,575,000 in questioned costs[8] from these four initiatives, or 94.7% of the CAA2021 and ARPA2021 funds.

- LSRS
  - Amount Allocated: $5,000,000
- LSMS
  - Amount Allocated: $21,075,000
- EIS
  - Amount Allocated: $1,500,000
- Records Management
  - Amount Allocated: $1,000,000

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[8] The IG Act of 1978, Section 5(f) defines *"questioned cost"* as: (1) the term *"questioned cost" means a cost that is questioned by the Office because of--... (B) a finding that, at the time of the audit, such cost is not supported by adequate documentation."*

Per OMB Memorandum 20-21,[9] agencies need to manage new COVID funds and awards consistent with their respective mission performance objectives and plans. However, with a large influx of additional funding, the RRB's BIS did not have a consistent process in place to track and monitor the use of appropriated funds. In addition, the IT Modernization initiatives lacked an acceptable rate of progression due to the requirement of supporting the agency under the constraints of the pandemic and the limited availability of resources. Specifically, BIS prioritized the implementation of Microsoft Office 365 to ensure the agency's continued operations as it transitioned to a mobile workforce.

In the absence of detailed project plans, the RRB faces an increased risk of inefficient spending, project delays, and overall project failure hindering RRB's ability to meet mission needs, address security risks, and reduce operating costs. OMB Circular A-130 refers to developing and maintaining information resources by using an IRM Strategic Plan,[10] which RRB began drafting during this audit.

Recommendation

RMA recommends that RRB's Bureau of Information Services identify, and document detailed project plans for their Information Technology Modernization initiatives through the Information Resources Management Strategic Plan, which should include the agency's goals, project milestones, and a description of the work necessary, as required by the Office of Management and Budget Circular A-130.

Management's Comments

The RRB's Bureau of Information Services did not concur with the characterization of the audit results and partially concurred with the recommendation. See **Appendix A**: Management's Comments for management's comments in their entirety.

Specifically, the RRB did not agree with the characterization of the audit results represented for Phase IV of the Mainframe Application Re-platform within the LSRS initiative, Microsoft M365, EIS and Records Management projects. RRB also disagrees that the RRB is at an increased risk for inefficient spending. RRB's Bureau of Information Services stated that RMA was provided with IT Modernization progress reports to Congress and the Office of Management and Budget on the progress of the projects. The RRB stated they have never expended IT Modernization funding without a plan and the appropriate approval from Agency leadership.

RRB partially agrees with our recommendation to document project plans in the Information Resources Management Strategic Plan for Modernization. They have begun drafting this document and anticipate its completion during the fourth quarter of fiscal year 2022.

RRB did not agree that it does not have a consistent process to track and monitor the use of appropriated funds. The RRB requires the Bureau of Information Services to seek approval from the

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[9] OMB M-20-21, p. 2.
[10] OMB Circular No. A-130, (Section 5a, p.4).

RRB Board for IT Modernization funding. Due to the consistent process that is in place, the RRB strongly disagrees the RRB is at increased risk for inefficient spending.

Evaluation of Management's Comments

As stated in the report, we were able to obtain, review, and assess the plans present in RRB's official budget publications and their performance against related goals and objectives published within the Agency's annual Performance and Accountability report. However, RRB did not have the detailed project plan for four of the five IT modernization initiatives. RMA recognizes RRB's submissions of agency budget justifications and quarterly updates to Congress. However, this documentation did not contain an in-depth status of each IT modernization initiative. Our audit objectives spoke to obtaining and reviewing project plans for each initiative to evaluate the project costs, progress, and outcomes. RRB provided a project plan for the FMIS initiative that detailed the project's deliverables and timelines in accordance with mission performance objectives and plans, in compliance with OMB M-20-21. However, RRB could not provide similar project plans for the remaining initiatives. RMA agrees RRB submits quarterly updates to Congress; however, without project timelines and deliverables, we were unable to assess the timeliness and progress of the remaining IT Modernization initiatives. Further, at the time of the audit, RRB could not provide detailed project plans for the EIS initiative.

We acknowledge the Bureau of Information Services seeks approval for the use of IT Modernization funding through the RRB Board. However, RMA believes the process to track and monitor the funding was inconsistent due to RRB management's difficulty in providing the status of funds and project plans during this audit.

RMA believes implementing the Information Resources Management Strategic Plan will assist in documenting the status of project deliverables, timelines, and outcomes in support of the agency's IT Modernization initiatives.

Appendix A: Management's Comments

<table>
<tr><td>UNITED STATES GOVERNMENT
MEMORANDUM</td><td>FORM G-115f (1-92)
RAILROAD RETIREMENT BOARD</td></tr>
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June 22, 2022

TO: Marc Hebert
           RMA Associates, LLC

FROM: Terryne F. Murphy
            Chief Information Officer, Railroad Retirement Board

TERRYNE MURPHY
Digitally signed by TERRYNE MURPHY
Date: 2022.06.22 11:08:31 -06'00'

SUBJECT: Response to RMA Audit – The Railroad Retirement Board Did Not Have
                Detailed Project Plans to Expend Information Technology Modernization Funds

Thank you for the opportunity to comment on the referenced draft audit report. We appreciate the professionalism demonstrated during the course of this audit. Our response to your findings and related recommendation is below.

First, since the Railroad Retirement Board (RRB) began receiving incremental funding for its IT modernization in 2018, the RRB has consistently and transparently laid out its plans for expenditure of this funding to the Congress and the Office of Management and Budget (OMB). Those plans have been present in the RRB's official budget publications and our performance against related goals and objectives are published within the Agency's annual Performance and Accountability report. Additionally, since 2018 the RRB has provided a status update to the Congress on a quarterly basis regarding our IT modernization progress, being careful to include successes and challenges, lessons learned and any necessary related programmatic adjustments. The RRB's IT modernization efforts have not been without challenges, but the RRB has never expended IT Modernization funding without a plan and the appropriate approval from Agency leadership.

Second, the RRB is modernizing its enterprise using tailored project management processes in accordance with standards issued by the Project Management Institute (PMI). The PMI, issues standards that provide a foundation for project management knowledge and represent the four areas of the profession: project, program, portfolio and the organizational approach to project management. We routinely share project progress with the Executive Committee and the Board. The RRB has established and tailored from the Project Management Body of Knowledge (PMBOK Guide) is PMI's flagship publication to ensure project accomplishment and tangible modernization progress.

Third, we reiterate that the RRB does have a consistent process to track and monitor the use of appropriated funds during modernization project execution. The RRB consistently requires the Bureau of Information Services (BIS) to justify spending requests and seek approval from the RRB's Board; therefore, we strongly disagree with the auditor's observation that the RRB is at increased risk for inefficient spending.

Based on this clarification and considering OMB Circular A-130 requirements that we centralize modernization plans into a strategic document, the RRB partially concurs that we should consolidate our modernization plans into one document. As we stated during the audit, we are drafting an Information Resources Management (IRM) Strategic Plan for Modernization and anticipate its completion during the fourth quarter of this fiscal year. Additionally, the Agency continues to build upon and refine its project and program management processes in an effort to develop, monitor and manage detailed IT modernization project plans to successful completion. Therefore, we disagree with the auditors' assessment that the Agency "…did not have detailed project plans to expend most of the appropriated CAA2021 and ARPA2021 for the IT Modernization initiatives." We had detailed plans to relocate the heart of Agency's enterprise, our on premise IBM mainframe, to a cloud environment using a phased approach. We had project plans to successfully migrate the Agency to cloud email and subsequent other enterprise collaboration tools (i.e. Teams, SharePoint, etc.) to support our mobile workforce during the continuing global pandemic. We have General Services Administration (GSA) approved detailed project plans to transition all telecommunications and network services to the GSA Enterprise Infrastructure Solutions Program.

The RRB does not concur with the mischaracterizations concerning the four items listed below referenced in the draft audit report. As such, we provide a few clarifications on each topic below.

- IBM Mainframe. The RRB did not provide a Mainframe Application Re-platform Phase IV project plan, because such a project plan was not necessary as Phase IV represents, as RMA recognizes in the draft audit report, the steady-state hosting of RRB's mainframe in the IBM zCloud production environment. The RRB had detailed project plans for the previous phases that consisted of planning the migration of the mainframe and then migrating the mainframe. Further, the multi-phased project was successful, resulting in the decommissioning of the on premise mainframe and the migration of it and all related legacy applications to the zCloud environment. Furthermore, we successfully executed a full disaster recovery test at the end of the project solidifying the elimination of numerous single points of failure at the heart of the agency's technical environment.

- Microsoft 365. For clarity, the RRB developed a project plan to implement each Microsoft 365 capability (i.e., cloud email, SharePoint, etc.).

- Enterprise Infrastructure Solutions (EIS). It is true that at the time of the initial audit request, the RRB was in the process of working with the GSA to award task orders and confirm related project plans. RRB awarded the last EIS task order in October 2021, and by that time, GSA confirmed and accepted the related project plans GSA.

- Records Management. We anticipate that the modernized records management solution will be some iteration, or phased approach to establish a new document management system. Planning for such a new system will build upon advancements made to optimize newly established cloud infrastructure, which the RRB anticipates beginning in fiscal year 2023.