FEDERAL RETIREMENT PROCESSING

Applying Information Technology Acquisition Best Practices Could Help OPM Overcome a Long History of Unsuccessful Modernization Efforts

Statement of Valerie C. Melvin, Director, Information Management and Technology Resources Issues
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What GAO Found

In a series of reviews, GAO found that the Office of Personnel Management’s (OPM) efforts over two decades to modernize its processing of federal employee retirement applications were fraught with information technology (IT) management weaknesses. Specifically, in 2005, GAO made recommendations to address weaknesses in project, risk, and organizational change management. In 2008, OPM was on the verge of deploying an automated retirement processing system, GAO reported deficiencies in, and made recommendations to address, additional weaknesses in system testing, cost estimating, and progress reporting. In 2009, GAO reported that OPM continued to have deficiencies in its cost estimating, progress reporting, and testing practices and made recommendations to address these and other weaknesses in the planning and oversight of the agency’s modernization effort. OPM began to address these recommendations; however, in February 2011, it terminated the modernization effort.

OPM’s Strategic Plan for Fiscal Years 2014-2018 includes a goal to deliver retirement benefits to employees accurately, seamlessly, and on time. To achieve this goal, the agency has plans to acquire a new case management system and, ultimately, to transition to a paperless system that will authorize accurate retirement benefits on the day they are due. In addition, the agency plans other initiatives that are intended to incrementally improve retirement claims processing.

GAO has previously reported that its experience at other agencies has demonstrated that successfully overcoming challenges, such as those that have plagued OPM’s past efforts, can best be achieved when critical success factors are applied. Nine common factors critical to the success of IT acquisitions are:

- Active engagement of senior officials with stakeholders.
- Qualified and experienced program staff.
- Support of senior department and agency executives.
- Involvement of end users and stakeholders in the development of requirements.
- Participation of end users in testing system functionality prior to formal end user acceptance testing.
- Consistency and stability of government and contractor staff.
- Prioritization of requirements by program staff.
- Regular communication maintained between program officials and the prime contractor.
- Sufficient funding.

These critical success factors can serve as a model of best practices that OPM could apply to enhance the likelihood that the incremental IT investments the agency now plans, including the acquisition of a new case management system, will be successfully achieved.

What GAO Recommends

GAO is not making new recommendations at this time. GAO has previously made numerous recommendations to address IT management challenges that OPM has faced in carrying out its retirement modernization efforts. Fully addressing these challenges remains key to the success of OPM’s efforts.

View GAO-15-277T. For more information, contact Valerie C. Melvin at (202) 512-6304 or melvinv@gao.gov.
Chairman Farenthold, Ranking Member Lynch, and Members of the Subcommittee:

I am pleased to be here today to comment on the Office of Personnel Management’s (OPM) efforts toward modernizing federal employee retirement claims processing. The use of information technology (IT) is integral to carrying out this very important responsibility. However, OPM’s efforts over two decades to modernize the retirement process have been fraught with IT management challenges and have not achieved the desired capabilities.

The agency has reported an IT investment of approximately $96 million in fiscal year 2014 and has indicated its intent to further invest in capabilities to improve the retirement claims processing system. Effectively applying IT acquisition best practices can help agencies better ensure successful outcomes from their investment efforts.

As agreed with your staff, my testimony today summarizes findings from reports that we have previously issued on the challenges that OPM has faced in managing its retirement modernization efforts.¹ It also speaks to the agency’s current plans to acquire new technology to improve the retirement process, as well as key IT acquisition best practices that could serve as critical factors in the agency’s successful accomplishment of its latest modernization projects.²

The information in my testimony is primarily based on our previous work at OPM. We also reviewed the agency’s plans and related information discussing its recent efforts to improve retirement processing services. In addition, we considered our prior report that discussed critical success


factors of major IT acquisitions. We performed our work in support of this testimony during November and December 2014. All work on which this testimony is based was conducted 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 the central human resources agency for the federal government, OPM is tasked with ensuring that the government has an effective civilian workforce. In carrying out its mission, the agency delivers human resources products and services, including policies and procedures for recruiting and hiring, provides health and training benefit programs; and administers the retirement program for federal employees. The agency reports that approximately 2.7 million active federal employees and nearly 2.5 million retired federal employees rely on its services.

According to OPM, the retirement program serves current and former federal employees by providing tools and options for retirement planning and retirement compensation. Two defined-benefit retirement plans that provide retirement, disability, and survivor benefits to federal employees are administered by the agency: (1) the Civil Service Retirement System (CSRS), which provides retirement benefits for most federal employees hired before 1984 and (2) the Federal Employees Retirement System (FERS), which covers most employees hired in or after 1984 and provides benefits that include Social Security and a defined contribution system.

Retirement processing includes functions such as determining retirement eligibility, inputting data into benefit calculators, and providing customer service.

3GAO-12-7.

4OPM, Fiscal Year 2012 Annual Performance Report (February 2013).

5The Social Security Administration is responsible for administering Social Security, and the Federal Retirement Thrift Investment Board administers the defined-contribution system known as the Thrift Savings Plan. Defined-benefit plans calculate benefit amounts in advance of retirement based on factors such as salary level and years of service, and defined-contribution plans calculate benefit amounts based on how the amount is invested by the employee and employer.
service. The agency uses over 500 different procedures, laws, and regulations, which are documented on the agency’s internal website, to process retirement applications. For example, the site contains memorandums that outline new procedures for handling special retirement applications, such as those for disability or court orders. Further, OPM’s retirement processing involves the use of over 80 information systems that have approximately 400 interfaces with other internal and external systems.

**OPM Has a Long History of Unsuccessful Efforts to Modernize Retirement Processing**

Recognizing the need to improve the efficiency and effectiveness of its retirement claims processing, OPM has undertaken a number of initiatives since 1987 that were aimed at modernizing its paper-intensive processes and antiquated systems. Initial modernization visions called for developing an integrated system and automated processes to provide prompt and complete benefit payments. However, following attempts over more than two decades, the agency has not yet been successful in achieving the modernized retirement system that it envisioned.

In early 1987, OPM began a program called the FERS Automated Processing System. However, after 8 years of planning, the agency decided to reevaluate the program, and the Office of Management and Budget requested an independent review of the program, which identified various management weaknesses. The independent review suggested areas for improvement and recommended terminating the program if immediate action was not taken. In mid-1996, OPM terminated the program.

In 1997, OPM began planning a second modernization initiative, called the Retirement Systems Modernization (RSM) program. The agency originally intended to structure the program as an acquisition of commercially available hardware and software that would be modified in-house to meet its needs. From 1997 to 2001, OPM developed plans and analyses and began developing business and security requirements for the program. However, in June 2001, it decided to change the direction of the retirement modernization initiative.

In late 2001, retaining the name RSM, the agency embarked upon its third initiative to modernize the retirement process and examined the possibility of privately sourced technologies and tools. Toward this end, the agency determined that contracting was a viable alternative and, in 2006, awarded three contracts for the automation of retirement
processing, the conversion of paper records to electronic files, and consulting services to redesign its retirement operations.

In February 2008, OPM renamed the program RetireEZ and deployed an automated retirement processing system. However, by May 2008 the agency determined that the system was not working as expected and suspended system operation. In October 2008, after 5 months of attempting to address quality issues, the agency terminated the contract for the system. In November 2008, OPM began restructuring the program and reported that its efforts to modernize retirement processing would continue. However, after several years of trying to revitalize the program, the agency terminated the retirement system modernization in February 2011.

In mid-January 2012, OPM released a plan to undertake targeted, incremental improvements to retirement processing rather than a large-scale modernization, which described planned actions in four areas:

- hiring and training 56 new staff to adjudicate retirement claims and 20 additional staff to support the claims process;
- establishing higher production standards and identifying potential retirement process improvements;
- working with other agencies to improve the accuracy and completeness of the data they provide to OPM for use in retirement processing; and
- improving the department’s IT by pursuing a long-term data flow strategy, exploring short-term strategies to leverage work performed by other agencies, and reviewing and upgrading systems used by retirement services.6

Through implementing these actions, OPM said that it aimed to eliminate the agency’s retirement processing backlog and accurately process 90 percent of its cases within 60 days by July 31, 2013. While its Fiscal Year 2013 Summary of Performance and Financial Information indicated that the agency was on track to eliminate the backlog, the agency nonetheless

reported that two factors beyond its control prevented achieving the goal. First, Voluntary Early Retirement Authority and a Voluntary Separation Incentive Program offered by the U.S. Postal Service increased OPM’s retirement processing workload by over 20,000 cases. Second, funding reductions due to sequestration required the agency to curtail overtime work on retirement processing in April 2013.

In March 2014, OPM again articulated a retirement claims processing improvement goal as part of its Fiscal Year 2014-2015 Agency Priority Goals strategy. Specifically, the agency reiterated the goal to process 90 percent of retirement cases within 60 days, but extended the date for doing so to July 2014. However, OPM did not achieve this goal, reporting that 77.9 percent of cases were processed within 60 days in July 2014. Further, in October 2014, the most recent month for which the agency has reported, 83.2 percent of cases were processed within 60 days.

Our prior reports noted that OPM’s efforts to modernize its retirement system were hindered by weaknesses in key IT management disciplines. For example, in reporting on RSM in February 2005, we noted weaknesses in project management, risk management, and organizational change management.8

- Project management is the process for planning and managing all project-related activities, including defining how project components are interrelated. Effective project management allows the performance, cost, and schedule of the overall project to be measured and controlled in comparison to planned objectives. Although OPM had defined major retirement modernization project components, it had not defined the dependencies among them. Specifically, by not identifying critical dependencies among project components, OPM increased the risk that unforeseen delays in one activity could hinder progress in other activities.

- Risk management entails identifying potential problems before they occur. Risks should be identified as early as possible, analyzed, mitigated, and tracked to closure. OPM officials acknowledged that

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7 OPM, Summary of Performance and Financial Information: Fiscal Year 2013 (March 31, 2014).
8 GAO-05-237.
they did not have a process for identifying and tracking retirement modernization project risks and mitigation strategies on a regular basis but stated that the agency’s project management consultant would assist it in implementing a risk management process. Lacking such a process, OPM did not have a mechanism to address potential problems that could adversely impact the cost, schedule, and quality of the retirement modernization project.

- Organizational change management includes preparing users for the changes to how their work will be performed as a result of a new system implementation. Effective organizational change management includes plans to prepare users for impacts the new system might have on their roles and responsibilities, and a process to manage those changes. However, OPM officials had not developed a detailed plan to help users transition to different job responsibilities. Without having and implementing such a plan, effective implementation of new systems could be hindered by confusion about user roles and responsibilities.

We recommended that the Director of OPM ensure that the retirement modernization program office expeditiously establish processes for effective project management, risk management, and organizational change management. In response, the agency initiated steps toward establishing management processes for retirement modernization and demonstrated activities to address our recommendations.

We reported again on OPM’s retirement modernization in January 2008, as the agency was about to deploy a new automated retirement processing system. We noted weaknesses in additional key management capabilities, including system testing, cost estimating, and progress reporting.

- Effective testing is an essential activity of any project that includes system development. At the time of our review, test results showed that the new system had not performed as intended. Although the agency planned to perform additional tests to verify that the system would work as intended, the schedule for conducting these tests became compressed, with several tests to be performed concurrently rather than sequentially. The agency stated that a lack of testing

9GAO-08-345.
resources and the need for further system development, contributed to the delay of planned tests and the need for concurrent testing. The high degree of concurrent testing that OPM planned to meet its February 2008 deployment schedule increased the risk that the agency would not have the resources or time to verify that the planned system worked as expected.

- Cost estimating is the identification of individual project cost elements, using established methods and valid data to estimate future costs. Establishing a reliable cost estimate is important for developing a project budget and having a sound basis for measuring performance, including comparing the actual and planned costs of project activities. Although OPM developed a retirement modernization cost estimate, it was not supported by the documentation that is fundamental to a reliable cost estimate. Without a reliable cost estimate, OPM lacked a sound basis for formulating retirement modernization budgets or for developing the cost baseline that is necessary for measuring and predicting project performance.

- Earned value management (EVM) is a tool for measuring program progress by comparing the value of work accomplished with the amount of work expected to be accomplished. Fundamental to reliable EVM is the development of a baseline against which variances are calculated. OPM used EVM to measure and report monthly performance of the retirement modernization system. The reported results indicated that the project was progressing almost exactly as planned. However, this view of project performance was not reliable because the baseline on which it was based did not reflect the full scope of the project, had not been validated, and was unstable (i.e., subject to frequent changes). This EVM approach in effect ensured that material variances from planned performance would not be identified and that the state of the project would not be reliably reported.

We recommended that the Director of OPM conduct effective system tests prior to system deployment and improve program cost estimation and progress reporting. OPM stated that it concurred with our recommendations and would take steps to address the weakness we identified. Nevertheless, OPM deployed a limited initial version of the modernized retirement system in February 2008. After unsuccessful efforts to address system quality issues, the agency suspended system operation, terminated the system contract, and began restructuring the modernization effort.
In April 2009, we again reported on OPM’s retirement modernization, noting that the agency still remained far from achieving the modernized retirement processing capabilities that it had planned. Specifically, we noted that significant weaknesses continued to exist in the areas of cost estimating, progress reporting, and testing, while also noting two additional weaknesses related to planning and oversight.

- Although it concurred with our January 2008 recommendation to develop a revised cost estimate for the retirement modernization effort, OPM had not completed initial steps for developing the new estimate by the time we issued our report in April 2009. We reported that the agency had not yet fully defined the estimate’s purpose, developed an estimating plan, or defined the project’s characteristics. By not completing these steps, OPM increased the risk that it would produce an unreliable estimate and not have a sound basis for measuring project performance and formulating retirement modernization budgets.

- OPM also concurred with our January 2008 recommendation to establish a basis for effective EVM but had not completed key steps as of the time of our report. Specifically, despite planning to use EVM to report the retirement modernization project’s progress, the agency had not developed a reliable cost estimate and a validated baseline. Engaging in EVM reporting without first taking these fundamental steps could have again rendered the agency’s assessments unreliable.

- As previously discussed, effective testing is an essential component of any project that includes developing systems. To be effectively managed, testing should be planned and conducted in a structured and disciplined fashion. Beginning the test planning process in the early stages of a project life cycle can reduce rework later. Early test planning in coordination with requirements development can provide major benefits. However, at the time of our April 2009 report, the agency had not begun to plan test activities in coordination with developing its requirements for the system it was planning at that time. Consequently, OPM increased the risk that it would again deploy a system that did not satisfy user expectations and meet requirements.

10GAO-09-529.
Project management principles and effective practices emphasize the importance of having a plan that, among other things, incorporates all the critical areas of system development and is to be used as a means of determining what needs to be done, by whom, and when. Although OPM had developed a variety of informal documents and briefing slides that described retirement modernization activities, the agency did not have a complete plan that described how the program would proceed in the wake of its decision to terminate the system contract. As a result, we concluded that until the agency completed such a plan and used it to guide its efforts, it would not be properly positioned to proceed with its restructured retirement modernization initiative.

Office of Management and Budget and GAO guidance call for agencies to ensure effective oversight of IT projects throughout all life-cycle phases. Critical to effective oversight are investment management boards made up of key executives who regularly track the progress of IT projects such as system acquisitions or modernizations. OPM’s Investment Review Board was established to ensure that major investments are on track by reviewing their progress and identifying appropriate actions when investments encounter challenges. Despite meeting regularly and receiving information that indicated problems with the retirement modernization, the board did not ensure that retirement modernization investments were on track, nor did it determine appropriate actions for course correction when needed. For example, from January 2007 to August 2008, the board met and was presented with reports that described problems the program was facing, such as the lack of an integrated master schedule and earned value data that did not reflect the “reality or current status” of the program. However, meeting minutes indicated that no discussion or action was taken to address these problems.

According to a member of the board, OPM had not established guidance regarding how the board was to communicate recommendations and needed corrective actions for investments it oversaw. Without a fully functioning oversight body, OPM lacked insight into the retirement modernization and the ability to make needed course corrections that effective boards are intended to provide.

Our April 2009 report made new recommendations calling for OPM to address the weaknesses in the retirement modernization project that we identified. Although the agency began taking steps to address them, the recommendations were overtaken by the agency’s decision in February 2011 to terminate the retirement modernization project.

OPM’s Strategic Plan for Fiscal Years 2014-2018 includes a strategic goal to “Ensure that Federal retirees receive timely, appropriate, transparent, seamless, and accurate retirement benefits.” To achieve this goal, the agency has set forth a strategy to improve the retirement claims processing system by, among other things, investing in information technology solutions, such as the acquisition of a case management system. In addition, the agency’s February 2014 Strategic Information Technology Plan articulated OPM’s vision of “transitioning the retirement program to a paperless system that will truly honor a Federal employee’s service by authorizing accurate retirement benefits on the day they are due, answering customers’ questions in a timely manner, and promoting self-service account maintenance.” The plan also reiterated the agency’s intention to acquire a new case management system.

According to OPM’s chief information officer (CIO), as of late-November 2014, the case management initiative is the agency’s primary focus. Toward this end, the strategic plan states that OPM intends to complete documentation of its needs, evaluate available commercial solutions against those needs, and create an acquisition plan for procuring licenses and services this month. The agency then intends to develop a plan to begin implementing the chosen solution in August 2015. OPM received a fiscal year 2014 appropriation of $2.6 million for the case management system and, according to an agency official, is expecting to receive additional funding for the system in fiscal year 2015.

Beyond acquisition of the case management system, the strategic IT plan also describes other initiatives that are intended to incrementally improve retirement claims processing. These initiatives include

- expanding and testing a retirement data repository to include data from agency human resources and payroll systems, data submitted via the online retirement application, and scanned documents;

- building a capability for the retirement calculator to pull data from the retirement data repository;
• identifying functional requirements for deployment of a web-based retirement data viewer to additional agencies; and

• developing requirements for a web-based electronic retirement application.

According to the plan, pursuit of these initiatives is dependent on OPM receiving additional funding.

Critical Factors Underlying Successful Major Acquisitions

While we have not conducted a detailed examination of OPM’s plans for acquiring new technology for retirement processing, it will be important for the agency to leverage all available opportunities to ensure that its investments are carried out in the most effective manner possible, and not repeat mistakes of the past. Our experience has shown that challenges, such as those that have plagued the agency’s past efforts, can successfully be overcome through using a more disciplined approach to IT acquisition management.

To help federal agencies, such as OPM, address the acquisition challenges that they face, in 2011, we reported on nine common factors critical to the success of IT acquisitions. Specifically, we reported that department officials from seven agencies had each identified a successful investment acquisition, in that they best achieved their respective cost, schedule, scope, and performance goals.

Among these seven IT investments, the officials identified nine factors as critical to the success of three or more of the seven. The factors most commonly identified include active engagement of stakeholders, program staff with the necessary knowledge and skills, and senior department and agency executive support for the program. These nine critical success factors were:

12GAO-12-7.

13 The seven departments and associated successful IT investments are the Department of Commerce, Decennial Response Integration System; Department of Defense, Global Combat Support System-Joint Increment 7; Department of Energy, Manufacturing Operations Management Project; Department of Homeland Security, Western Hemisphere Travel Initiative; Department of Transportation, Integrated Terminal Weather System; Department of the Treasury, Customer Account Data Engine 2; and Department of Veterans Affairs, Occupational Health Record-keeping System.
factors are consistent with leading industry practices for IT acquisitions. Table 1 shows how many of the investments reported the nine factors.\textsuperscript{14}

<table>
<thead>
<tr>
<th>Critical success factor</th>
<th>Number of investments reporting</th>
</tr>
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<tbody>
<tr>
<td>Program officials were actively engaged with stakeholders</td>
<td>7</td>
</tr>
<tr>
<td>Program staff had the necessary knowledge and skills</td>
<td>6</td>
</tr>
<tr>
<td>Senior department and agency executives supported the programs</td>
<td>6</td>
</tr>
<tr>
<td>End users and stakeholders were involved in the development of requirements</td>
<td>5</td>
</tr>
<tr>
<td>End users participated in testing of system functionality prior to formal end user acceptance testing</td>
<td>5</td>
</tr>
<tr>
<td>Government and contractor staff were consistent and stable</td>
<td>4</td>
</tr>
<tr>
<td>Program staff prioritized requirements</td>
<td>4</td>
</tr>
<tr>
<td>Program officials maintained regular communication with the prime contractor</td>
<td>4</td>
</tr>
<tr>
<td>Programs received sufficient funding</td>
<td>3</td>
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Source: GAO analysis of agency data. | GAO-15-277T

Officials for all seven selected investments cited active engagement with program stakeholders—individuals or groups (including, in some cases, end users) with an interest in the success of the acquisition—as a critical factor to the success of those investments. Agency officials stated that stakeholders, among other things, reviewed contractor proposals during the procurement process, regularly attended program management office sponsored meetings, were working members of integrated project teams,\textsuperscript{15} and were notified of problems and concerns as soon as possible. In addition, officials from two investments noted that actively engaging with stakeholders created transparency and trust, and increased the support from the stakeholders.

\textsuperscript{14}A more detailed discussion of the investments’ identification of success factors can be found in GAO-12-7.

\textsuperscript{15}OMB defines an integrated project team as a multi-disciplinary team led by a project manager responsible and accountable for planning, budgeting, procurement, and life-cycle management of the investment to achieve its cost, schedule, and performance goals. Team skills include budgetary, financial, capital planning, procurement, user, program, architecture, earned value management, security, and other staff as appropriate.
Additionally, officials for six of the seven selected investments indicated that the knowledge and skills of the program staff were critical to the success of the program. This included knowledge of acquisitions and procurement processes, monitoring of contracts, large-scale organizational transformation, Agile software development concepts, and areas of program management such as earned value management and technical monitoring.

Finally, officials for five of the seven selected investments identified having the end users test and validate the system components prior to formal end user acceptance testing for deployment as critical to the success of their program. Similar to this factor, leading guidance recommends testing selected products and product components throughout the program life cycle. Testing of functionality by end users prior to acceptance demonstrates, earlier rather than later in the program life cycle, that the functionality will fulfill its intended use. If problems are found during this testing, programs are typically positioned to make changes that are less costly and disruptive than ones made later in the life cycle would be.

Use of the critical success factors described above can serve as a model of best practices for all agencies as they plan and conduct their own IT acquisitions. With specific regard to OPM, application of these acquisition best practices presents opportunities for the agency to undertake a more disciplined and, thus effective, management approach, as well as increase the likelihood that its planned IT investments to improve retirement processing will meet their cost, schedule, scope, and performance goals.

In summary, despite OPM's longstanding recognition of the need to improve the timeliness and accuracy of retirement processing, the agency has thus far been unsuccessful in several attempts to develop the

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16Agile software development is not a set of tools or a single methodology, but a philosophy based on selected values, such as prioritizing customer satisfaction through early and continuous delivery of valuable software; delivering working software frequently, from every couple of weeks to every couple of months; and making working software the primary measure of progress. For more information on Agile software development, see http://www.agilealliance.org.

17See, for example, Carnegie Mellon Software Engineering Institute, Capability Maturity Model® Integration for Acquisition (CMMI-ACQ), Version 1.3 (November 2010).
capabilities it has long sought. For over two decades, the agency’s retirement modernization efforts were plagued by weaknesses in management capabilities that are critical to the success of such endeavors. Applying the information technology best practices we have identified to OPM's acquisition of a new case management system could help the agency overcome its long history of unsuccessful retirement modernization efforts.

Chairman Farenthold, Ranking Member Lynch, and Members of the Subcommittee, this concludes my prepared statement. I would be pleased to respond to any questions that you or other members of the Subcommittee may have.
## Appendix I: Contact and Acknowledgments

### Contacts

If you have any questions concerning this statement, please contact Valerie C. Melvin, Director, Information Management and Technology Resources Issues, at (202) 512-6304 or melvinv@gao.gov.

### Staff Acknowledgments

Other individuals who made key contributions include Mark T. Bird, Assistant Director; Glenn Spiegel; Pavitri K. Daitnarayan; and Nancy E. Glover.
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