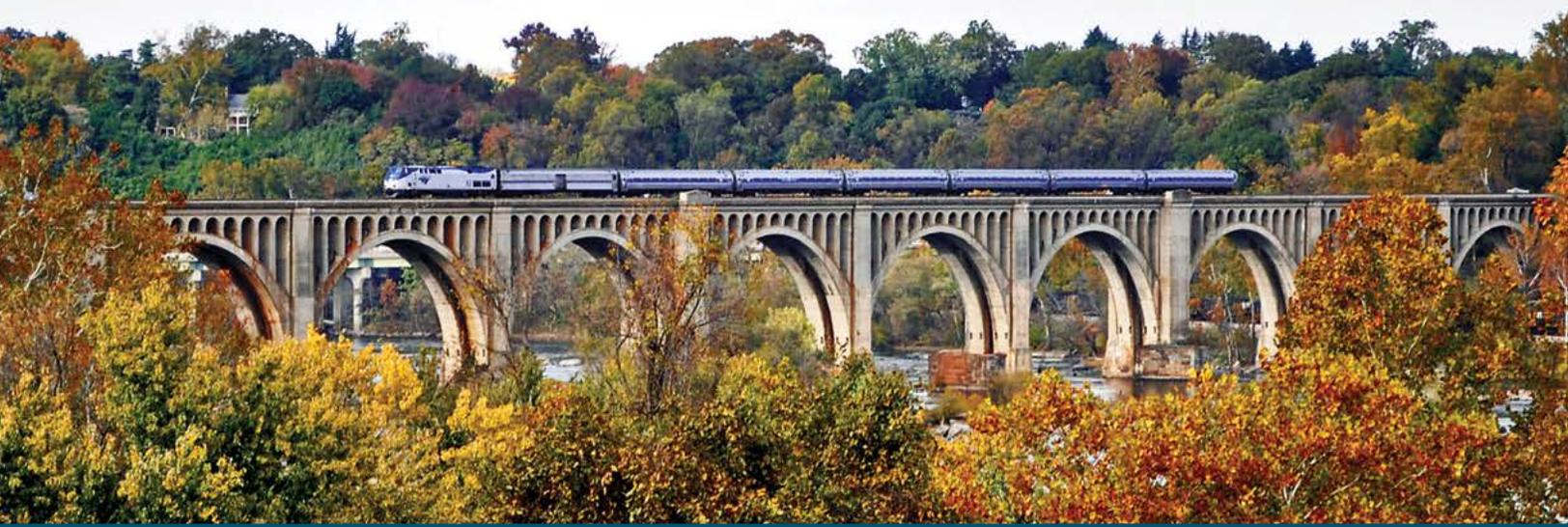


SEMIANNUAL REPORT

TO THE UNITED STATES CONGRESS

April 1, 2023 - September 30, 2023



OFFICE of INSPECTOR GENERAL
NATIONAL RAILROAD PASSENGER CORPORATION



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Kevin H. Winters | *Inspector General*

FROM THE INSPECTOR GENERAL

I am pleased to submit the Amtrak Office of Inspector General (OIG) Semiannual Report to the United States Congress for the six months ending September 30, 2023, which summarizes our independent and objective reviews and investigations related to Amtrak's programs and operations.

Our oversight landscape for the reporting period was one in which Amtrak continued its most significant transformation since its inception in 1971. The massive influx of funding from the Infrastructure Investment and Jobs Act (IIJA) positions Amtrak to play a major role in the country's transportation and economic future by providing funds to repair and rehabilitate its rail assets, but presents challenges as the company adds to its already complex mission of providing safe passenger rail service across the Nation to include the additional responsibilities of a major capital delivery company tackling an immense portfolio of infrastructure projects that will serve generations to come.

While our mission of providing independent and objective oversight on Amtrak's programs and operations remains crucial, we continue to highlight the important complementary efforts from Amtrak's Board of Directors in ensuring Amtrak fulfills its mission effectively and efficiently. As we have previously noted, the five remaining board members are serving far beyond the five-year terms of their Senate-confirmed appointments, which underscores the urgency of

identifying qualified candidates for Board membership and successfully navigating the nomination process. We are encouraged to see recent movement in the Senate on three of the current slate of nominees and note that the nomination and confirmation of new Board members will help give Amtrak, the Administration, Congress, and the American taxpayers additional assurance that Amtrak has the necessary oversight as it implements historic federal investments.

As Amtrak balances its significant responsibilities, our oversight work remained similarly balanced across the spectrum of Amtrak's operations, with careful focus on the risks facing the company as it takes on significant infrastructure projects, makes historic acquisitions, and hires thousands as it rebuilds its workforce. For example, our oversight work on IIJA this reporting period found that, as of July 2023, Amtrak had received about \$731 million in direct IIJA funding and had spent about \$638 million. We found that the company is actively positioning itself to comply with the IIJA's operations, policy, and funding requirements, including its use, accounting, and reporting on the funding it will receive. It is too soon to assess the effectiveness of these efforts, but the company has taken positive early steps. In addition, we have planned audits of individual IIJA-funded programs to assess Amtrak's management of them.



FROM THE INSPECTOR GENERAL

We remained focused on fraud, waste, and abuse as significant influxes of federal funds create a lucrative target for criminals. To that end, we synthesized and analyzed our fraud-related work and developed a product outlining four high-risk fraud areas Amtrak faces: contracts and procurements, health care, employee wrongdoing, and cybercrime. Designed to inform Amtrak's efforts to combat the persistent threat of fraud, the report offered insight on the fraud schemes we have observed, potential mitigations, and the core elements of successful fraud prevention programs, which include 1) building and maintaining a culture of integrity, 2) instituting effective fraud controls, and 3) fostering fraud awareness and reporting.

In terms of major programs, our audit of Amtrak's New Acela program, which is now more than three years behind schedule, found that the program will likely face future delays and cost increases because the vendor's trainset designs have not yet met federal safety requirements and each of the trainsets the vendor has produced has defects that the vendor is required to fix or modify before the company launches revenue service. As Amtrak has faced similar challenges with other rolling stock acquisitions, and as it is planning a multi-billion program to replace its long-distance fleet, we focused our recommendations on capturing lessons learned and working more closely with the vendor to identify the risks of future defects and develop a schedule to address those that are known.

During the reporting period, our investigations continued to unearth a variety of wrongdoing and led to recoveries and restitution totaling more than \$140 million. Among the 43 investigations our agents opened and the 47 they closed, health care fraud remains a persistent risk, as we noted in our fraud report. In one case, an Amtrak employee worked with health care providers to recruit other Amtrak employees to provide their patient and insurance information in exchange for cash. The health care providers then falsely billed Amtrak's health care plan, which ultimately paid more than \$9 million in claims to providers over the course of the scheme. In addition, our agents continue to

combat pandemic relief fraud cases where Amtrak employees and others have falsely applied for and received benefits meant to go to those in need, and our work has identified and resolved multiple time-and-attendance schemes.

It continues to be my privilege to work with all of the dedicated professionals on our team, and I am deeply impressed by their commitment to our oversight mission. We also appreciate the continued interest and support for our work by Congress. The following report provides a complete review of our oversight work during the reporting period. Over the next six months, we are committed to providing oversight on high-impact areas such as major programs like the Frederick Douglass Tunnel, Portal North Bridge, Amtrak's acquisition of next generation long-distance trains, and other areas important to the company, the Board of Directors, Congress, and the public. We trust that you will find this report informative.





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Safety and Security

Company Faces Impediments Identifying and Managing Private Security Contractors

(Report No. OIG-MAR-2023-009, June 23, 2023)

Amtrak (the company) has identified as a top priority the safety and security of its millions of customers traveling to more than 500 destinations, along with the employees who serve them. The Amtrak Police Department (APD) is a key contributor to this effort with a force of about 410 sworn police officers supplemented by private security contractors at stations and yards throughout the country. The company plans to consolidate these private security services under a new nationwide contract that APD would administer with an anticipated award date of July 2023. One of the company's primary goals for this consolidation is to improve APD's ability to coordinate with the company's private security services and control some of them, particularly in an emergency. Our initial objective was to assess the effectiveness of the company's oversight and coordination of its private security contractors. During our initial audit work, however, we found that



the company continued to face impediments identifying them. Because this could hinder the company's consolidation efforts, we reported these observations to inform this effort.

We confirmed that the company faced impediments identifying all of its private security contractors,¹ which could pose risks to effectively managing these services. During its efforts to consolidate these contracts, APD—with assistance from the Procurement department²—identified nine private security contractors companywide. We identified an additional 17 contractors, however, that the departments were unaware of.

We identified two factors that impacted the company's efforts:

- It has neither a companywide contract repository nor an alternative process to identify these contractors.
- It has not determined which department or individual, if any, should be responsible for evaluating and approving end-user departments' requests for private security services.

As a result, the company did not know if it had identified all of its private security contractors. We observed that, absent a comprehensive inventory, consolidation efforts would be difficult, which could impede APD's ability to coordinate with or control these contractors when needed.

Therefore, we suggested that the company consider developing an alternative process to identify all future private security contractors and determine which department or individual, if any, will be responsible

¹ In this report, we referred to individuals or companies that provide security services as contractors. Some of these contractors were hired via contracts, and others were hired via purchase orders or payment requests.

² The Procurement department is responsible for soliciting, reviewing, and awarding contract agreements with external suppliers to provide various goods and services to the company.

OFFICE OF AUDITS

for evaluating and approving the requests of end-users for these services. In commenting on a draft of our report, the Executive Vice President/Chief Safety Officer agreed with our considerations for management and outlined actions the company plans to take to address them.

Observations on Security at an Amtrak Facility *(Report No. OIG-MAR-2023-006, May 9, 2023)*

On January 30 and 31, 2023, we conducted a site visit to a facility as a part of a different audit. During our visit, however, we observed—and employees told us about—significant safety and security risks at the facility. Most of the 26 employees we interviewed raised concerns, often unsolicited, about trespassers and their impact on employees' safety and the security of company assets, such as locomotives, track switches, and inventory stored outside the facility's warehouse.

MOST OF THE 26 EMPLOYEES WE INTERVIEWED RAISED CONCERNS, OFTEN UNSOLICITED, ABOUT TRESPASSERS AND THEIR IMPACT ON EMPLOYEES' SAFETY AND THE SECURITY OF COMPANY ASSETS, SUCH AS LOCOMOTIVES, TRACK SWITCHES, AND INVENTORY STORED OUTSIDE THE FACILITY'S WAREHOUSE.

Our review identified three key vulnerabilities that created these risks, which put company employees and assets at risk. According to the employees interviewed, trespassers have assaulted and threatened multiple employees on the property. One such incident occurred during our visit when a trespasser with a weapon gained access to a rail car and defecated inside it. Additionally, employees told us—and company records supported—that trespassers break into rail cars and locomotives, access the rail lines, and steal company property. Officials in the Amtrak Police Department and the Digital Technology and Innovation

department told us they plan to augment the police presence and security infrastructure at the facility. These efforts, however, could take several years to fully implement.

Accordingly, we observed that the company should consider implementing interim solutions to keep its employees safe and assets secure at the facility until it can fully implement its longer-term plans. The company agreed with our consideration for management and outlined actions it has taken and plans to take to implement it.

Major Programs

Company Improved Management of New Acela Program, but Additional Delays and Cost Increases are Likely

(Report No. OIG-A-2023-013, September 29, 2023)

Acela is Amtrak's premier service and its most profitable business line; the company relies on Acela's revenue to meet its financial goals. In 2014, the company initiated the \$2.3 billion New Acela program to replace its aging fleet of high-speed trainsets on the Northeast Corridor. The company contracted with Alstom to develop and manufacture 28 new high-speed trainsets, which were initially scheduled to begin revenue service in May 2021. As of July 2023, the company has spent approximately \$1.6 billion on





the entire program. Our objective for this audit was to reassess the company's management and oversight of New Acela since we last reported on the program in 2020, including the trainset acquisition and other program elements necessary to launch revenue service. This was our fifth report on the New Acela program.

We found that the company made recent improvements to the New Acela program's management, but despite these efforts, the program was more than three years behind schedule, and additional delays were likely. Current delays have already resulted in significant cost increases, operational impacts, and delayed revenue, and any further schedule slippage would exacerbate these impacts.

CURRENT DELAYS HAVE ALREADY RESULTED IN SIGNIFICANT COST INCREASES, OPERATIONAL IMPACTS, AND DELAYED REVENUE, AND ANY FURTHER SCHEDULE SLIPPAGE WOULD EXACERBATE THESE IMPACTS.

We identified two key reasons for the current—and likely future—delays to New Acela:

- Trainset designs had not yet met Federal Railroad Administration (FRA) requirements. Federal regulations require the company to submit to FRA trainset performance predictions from a computer model showing that the model is valid, and the trainsets are safe to proceed with required testing. Three years after starting serial production, the vendor had built more than half of all units but had not yet validated the model, which is the first step in a multi-step regulatory testing process. Without a validated model, FRA will not let the company move forward with the rest of its required testing. Until the company completes testing, the trainsets cannot operate in revenue service—let alone at the advertised speed of 160 miles per hour.
- The trainsets had defects, and although some defects are expected when producing a new trainset, the vendor's schedule for addressing them was incomplete. Without more complete information, the company could not verify

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whether remediating the defects would impact the overall program schedule and the revenue service launch.

We recommended that the company enhance its process to formally capture and incorporate lessons learned from New Acela and other rolling stock purchases, direct the vendor to provide complete and accurate schedules to address defects, and work with the vendor to identify the risk of future defects. Management agreed with our recommendations and plans to implement all of them by May 2024.

Americans with Disabilities Act Program Progressing, but Faces Some Challenges to Meeting Completion Goals

(Report No. OIG-A-2023-012, September 14, 2023)

The Americans with Disabilities Act (ADA), which became law in 1990, required intercity rail station facilities to be accessible to persons with disabilities by July 26, 2010. Amtrak missed this deadline. In December 2020, the Department of Justice (DOJ) and the company signed a settlement agreement that set milestones for making stations compliant and other matters. Beginning in fiscal year (FY) 2022, the IIJA required the company to spend \$50 million annually on

ADA compliance. Additionally, the company designated \$1.74 billion of IIJA funds for ADA compliance projects. Given this substantial investment, the company's statutory mandate, the settlement agreement with DOJ, and the broader importance of making Amtrak more accessible, our objective for this report was to provide the status of the company's progress toward achieving compliance with the ADA and identify any challenges that could delay progress. This was our fourth report on ADA issues over the past 12 years. Our scope focused on the company's efforts since our September 2021 report.

We found that the company continued to make progress on its ADA program. Since our September 2021 report, the company implemented our recommendations around effectively planning and coordinating its ADA efforts, which helped improve its progress. In particular, the company increased program staff, which improved its pace bringing stations into compliance. We also found that the company continued to face challenges, however, in meeting its target completion date for bringing stations into ADA compliance. The greatest challenge, primarily beyond the company's control, was that of coordinating with third parties such as other station owners, host railroads, and historic preservation offices.



More specifically, we found that, as of July 2023, the company brought 117 of the 385 stations it is responsible for (30 percent) into ADA compliance, but that it would have to more than double its pace to complete the remaining 268 stations by its target completion date of FY 2029. Additionally, as of May 2023, it had deployed 330 of its planned 360 bridge plates (90 percent), which span the gap between the platform and railcars to make them more accessible, and 93 of its planned 364 ramps (26 percent). It also completed 96 of its planned 119 installations of passenger information display systems (81 percent), which will integrate audio and visual messaging to passengers.

Because the company implemented our prior recommendations and was actively attempting to mitigate current challenges, we did not make any new recommendations in this report.

Ongoing Work

Audit of Amtrak’s Responsibilities on the Portal North Bridge Project. Our objective will be to assess the company’s efforts to partner with New Jersey Transit and oversee company funding as construction advances.

Management Challenges

Insights on Fraud Risks as the Company Expands Its Mission

(Report No. OIG-SP-2023-007, May 15, 2023)

The IIJA provides \$66 billion for passenger and freight rail improvements, the largest investment in rail in generations. Part of this funding is intended to advance Amtrak’s long-term, large scale infrastructure goals. Doing so will significantly expand its passenger rail operations mission to include a major capital delivery mission.



Our office initiated a report to share our insights on fraud risks as the company expands because, if history is any indicator, IIJA—like other large spending bills—will be targeted by criminals.

IF HISTORY IS ANY INDICATOR, IIJA— LIKE OTHER LARGE SPENDING BILLS— WILL BE TARGETED BY CRIMINALS.

Since 2017, our office has investigated 99 fraud-related cases impacting the company and helped recover \$120 million in restitution, forfeitures, and other recoveries. We have also issued 22 audit reports identifying weak controls that criminals could exploit. Given our staff’s expertise and experience, our fraud-risk report shares 1) our perspective, for company consideration, as it continues its expansion into large-scale acquisitions and infrastructure programs and 2) insights we have developed through our work to help inform the company’s efforts to combat the persistent threat of fraud.

OUR REPORT NOTED THAT A CULTURE OF INTEGRITY, EFFECTIVE FRAUD CONTROLS, AND FRAUD AWARENESS AND REPORTING ARE RELEVANT ENTERPRISE-WIDE TO COMBAT FRAUD RISKS FACING THE COMPANY.

Our report noted that a culture of integrity, effective fraud controls, and fraud awareness and reporting are relevant enterprise-wide to combat fraud risks facing the company. In addition, our analysis revealed four specific high-risk fraud areas the company faces:



Contracts and procurement. In fiscal year 2022, the company spent \$2.8 billion on its acquisition of goods and services, and IIJA will likely triple this amount in the years ahead. Industry research has found that the scale, complexity, and large number of stakeholders involved on capital projects can make it easy to hide inflated costs. We noted that our recent investigations and prior audit work show that the company remains vulnerable to fraudulent schemes related to contracts and procurement. As the company prepares for an increase in acquisitions, programs, and projects, we highlighted several mitigation activities that could help reduce its fraud risk. These activities include implementing approvals and segregations of duties, practicing strong contract oversight, resourcing oversight roles, conducting due diligence on vendors, and leveraging technology such as effective electronic internal controls.

1. **Health care.** In fiscal year 2022, the company spent about \$340 million on medical, prescription, and dental claims for its workforce. The company self-insures its medical and prescription plans, and therefore bears a significant risk of improper payments. Consequently, we stated health care fraud increases costs to the company and its employees. Our report noted that in 2019, we identified nearly \$57 million in claims against the company's health care plans that were at risk of fraud, and our recent investigations show that the company continues to fall victim to health care fraud. Through our prior audits and reviews of industry research, we identified several actions to detect and prevent health care fraud. We noted that educating employees to better recognize and report indicators of potential fraud, reviewing emerging fraud schemes, and monitoring claims for fraud would likely reduce the company's risk associated with these schemes and help it prevent criminals from exploiting the company's health care plan.

2. **Employee wrongdoing.** The company has more than 19,000 employees and plans to hire an additional 3,100 in fiscal year 2023. This rapid expansion, we noted, increases fraud risk because it may take time for new employees to develop enough institutional knowledge to identify fraud and, in some cases, to demonstrate whether they fit into a culture of integrity. We noted that, since 2017, our investigations have led to convictions, employee terminations, and resignations due to fraud. Industry research and our prior work suggest several areas to mitigate these forms of internal fraud and theft. These mitigations include maintaining rigorous hiring practices, establishing accountability for employee behavior, encouraging and incentivizing reporting of suspected fraud, and using advanced technology to reduce fraud risks. Without these mitigations, we noted, unethical employees are more likely to commit the types of fraud we have seen over the years, exposing the company to increased legal, safety, and financial risks.
3. **Cybercrime.** In fiscal year 2023, the company has more than 340 different information technology systems that process its business data or operational technology. Our audits and investigations show that the company—like all organizations—is at risk of the ever-evolving threats of cybercrime. Protecting the company from such threats, we reported, requires a layered approach with multiple levels of defense. To that end, the company is adopting guidelines set forth by the National Institute of Standards and Technology, which publishes leading industry standards for cybersecurity. We highlighted several mitigations our prior work and industry research identified including deploying technology that strengthens access controls and monitors and flags unusual network activity, using strong processes to protect data, and developing robust and well communicated plans for preventing and responding to cybercrime incidents. Absent these actions, we noted that bad actors are more likely to attack company systems for their own gain or objective, exposing the company and its customers to financial and safety risks.



Financial Management

The Company Has Proactively Taken Steps to Comply with the Infrastructure Investment and Jobs Act

(Report No. OIG-A-2023-011, September 1, 2023)

The IIJA provides \$66 billion for passenger and freight rail improvements—the largest investment in rail in generations. Of this, IIJA provides \$22 billion exclusively to Amtrak to bring its capital assets into a state of good repair and acquire new trainsets, among other uses. The law also provides \$44 billion for competitive grants to the company, state and local governments, and other rail carriers to advance safe, clean, and efficient passenger and freight rail. Beyond the billions in new funding, IIJA includes extensive additional requirements for the company on operations, policy, and funding matters.

In passing IIJA, Congress directed our office to focus on funding—specifically, how the company will use, account for, and report on these funds. The objective for this review was to assess the company's early efforts to comply with all IIJA's requirements, with a focus on its ability to use, account for, and report on the \$22 billion in direct funding.

WE DETERMINED THAT THE COMPANY WAS ACTIVELY POSITIONING ITSELF TO COMPLY WITH IIJA'S OPERATIONS, POLICY, AND FUNDING REQUIREMENTS, INCLUDING THE COMPANY'S USE, ACCOUNTING, AND REPORTING OF THE \$22 BILLION IN DIRECT FUNDING.

We determined that the company was actively positioning itself to comply with IIJA's operations, policy, and funding requirements, including the company's use, accounting, and reporting of the \$22 billion in direct funding. Specifically, it established an IIJA implementation committee, developed a tracking

tool to monitor the compliance status of the company's requirements, provided company-wide training on the requirements, and began periodically communicating management's expectations for the responsible use of IIJA resources. In addition, it recently established three company-wide oversight groups in part to help the company comply with IIJA. Finally, it developed a plan summarizing the capital projects it proposes to complete with its IIJA funds and provided it to FRA and a financial compliance plan that describes the company's process for addressing these requirements.

We concluded that these were positive early steps, but that it was too soon to assess their effectiveness because the company is still implementing them. Accordingly, we did not make recommendations in this report, but we have initiated audits of individual IIJA-funded programs to assess the company's management and use of its IIJA funds.

Quality Control Review of Amtrak's Single Audit for Fiscal Year 2022

(Report No. OIG-A-2023-008, June 2, 2023)

The company is required to have an independent audit of its compliance with federal financial assistance in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards (Uniform Guidance). The objective of the Single Audit was to test internal control over compliance with major federal program award requirements and determine whether the company complied with the laws, regulations, and provisions of contracts or grant agreements that may have a direct and material effect on its major federal programs.

As required by the Inspector General Act of 1978, we monitored the audit activities of Ernst & Young to help ensure audit quality and compliance with auditing standards. Our review disclosed no instances in which Ernst & Young did not comply, in all material respects, with U.S. generally accepted government auditing standards and Uniform Guidance requirements.

Ongoing Work

Monitoring the Work of the Independent Public Accountant Conducting the FY 2023 Consolidated Financial Statement Audit. The objective will be to determine whether the Independent Public Accountant (IPA) performed the audit of the company's Consolidated Financial Statements in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Monitoring the Work of Amtrak's Independent Public Accountant Conducting the FY 2023 A-133 Audit. The objective will be to determine whether the IPA performed the single audit in accordance with generally accepted government auditing standards and the Office of Management and Budget Circular A-133.



Governance

Company Is Strengthening Project Cost Management but Can Better Organize Costs and Improve Guidance
(Report No. OIG-A-2023-010, July 17, 2023)

FUNDING FROM THE IIJA—WHICH PROVIDES \$66 BILLION FOR PASSENGER AND FREIGHT RAIL IMPROVEMENTS—COULD TRIPLE AMTRAK'S ANNUAL INFRASTRUCTURE SPENDING OVER THE COMING YEARS AND WILL EXPAND ITS PASSENGER RAIL OPERATIONS MISSION TO INCLUDE A MAJOR CAPITAL DELIVERY MISSION.

Funding from the IIJA—which provides \$66 billion for passenger and freight rail improvements—could triple Amtrak's annual infrastructure spending over the coming years and will expand its passenger rail operations mission to include a major capital delivery mission. For nearly a decade, however, we have reported on the company's challenges managing infrastructure projects that have led to cost overruns. In January 2022, the company established the Capital Delivery department to improve its project management capabilities and implement about



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70 percent of the company's current portfolio of infrastructure, facility, and fleet investments under development. Our objective was to identify any challenges with company systems and processes that could impede the Capital Delivery department's ability to effectively track and manage costs for capital projects.

We identified—and the company recognized—three key challenges with the systems and processes that the Capital Delivery department used to track and manage costs:

- Project costs were tracked in multiple information systems, leading to inconsistent data.
- Detailed and standardized cost data were not readily available to project teams, hindering their ability to identify cost issues and plan for future work.
- Project cost management guidance was outdated, leading to inconsistent adherence to standards.

These challenges hindered project teams and company executives from obtaining consistent, detailed cost data to manage the company's portfolio of capital work—

foundational capabilities that are critical to effectively managing costs on billions of dollars in taxpayer-funded projects.

To further improve the company's project cost management capabilities,

we recommended that the Executive Vice President for Capital Delivery coordinate with the Finance department to study how the company can develop and use more detailed and standardized costs for effective project cost management and then create a plan specifying the people, processes, and systems it needs to do so. Because of the time such a study may take, we recommended that the Capital Delivery department develop and implement rules in the short

WE RECOMMENDED THAT THE EXECUTIVE VICE PRESIDENT FOR CAPITAL DELIVERY COORDINATE WITH THE FINANCE DEPARTMENT TO STUDY HOW THE COMPANY CAN DEVELOP AND USE MORE DETAILED AND STANDARDIZED COSTS FOR EFFECTIVE PROJECT COST MANAGEMENT



term that define how project teams should categorize costs using existing systems and processes. Finally, we recommended that it update and implement project cost management procedures to reflect current processes and requirements. In commenting on a draft of our report, the Executive Vice President for Capital Delivery agreed with our recommendations and identified actions the company planned to take to address them.

Train Operations

Ongoing Work

Audit of Amtrak's Customer Service Program. Our objective will be to assess the company's efforts to collect and use customer service data to improve the customer experience.

Technology

Ongoing Work

Audit of Insider Threat Controls. Our objective will be to assess the effectiveness of company controls to protect its information systems and data from insider threats.

Human Capital

Ongoing Work

Audit of Strategies to Grow Agreement Workforce. Our objective will be to assess the company's efforts to build and maintain an agreement workforce that can execute its growth and renewal plans.

Asset Management

Ongoing Work

Audit of Amtrak's Inventory Controls. Our objective will be to evaluate the company's processes and controls to manage and safeguard its inventory of materials, tools, and supplies.





OFFICE OF INVESTIGATIONS

Policy Violations and Employee Misconduct

Foreman Resigns

September 2023

A Foreman based in Springfield, Massachusetts, violated company policies by leaving company property on five occasions without authorization during paid shifts in June through July 2023. On these occasions, he left his subordinates without supervision, and he did so even after receiving specific directives to the contrary from his supervisor and another foreman. During his interview with OIG agents, the employee admitted to his activities. We also found that he did not safeguard his Smart ID card and, instead, stored it in an unlocked locker at work after being reminded of the Smart ID policy requirements in an email from his supervisor. On September 5, 2023, the foreman resigned in lieu of his disciplinary hearing and is ineligible for rehire.

Two Employees Resign

August 2023; June 2023

An Assistant Lead Customer Service Representative based in New Orleans, Louisiana, resigned from his position on August 8, 2023, prior to his administrative hearing. Our investigation found that the former employee violated company policies by accepting cash kickbacks from a private transportation driver for referring passengers to his service. During his interview, the former employee admitted to receiving money for referring passengers to the transportation service. Another employee, a Lead Customer Service Representative also based in New Orleans, resigned from the company on June 1, 2023, for her involvement in the scheme.

Employee Terminated

August 2023

A Service Attendant based in Seattle, Washington, was terminated from employment on August 2, 2023,

following her administrative hearing. Our investigation found that the former employee violated company policies by engaging in outside employment while on a medical leave of absence. During her interview, the former employee admitted to her self-employment with DoorDash.

Employee Terminated

June 2023

An Amtrak Coach Cleaner based in Beech Grove, Indiana, was terminated from employment on June 15, 2023, following her administrative hearing. Our investigation found that the employee violated company policies by failing to report her arrests and convictions for operating a vehicle while intoxicated. We also found that the employee misused leave granted under the Family Medical Leave Act (FMLA) by claiming FMLA leave for the time she was incarcerated.

Conductor Suspended

June 2023

A Conductor based in Washington, D.C., violated company policies by failing to report an August 5, 2019, Driving While Intoxicated conviction he incurred during his employment. Amtrak removed the employee from service pending his disciplinary hearing. The employee agreed to a Waiver in Lieu of Termination on June 9, 2023, admitting to the charges and was assessed a time-served suspension after remaining out of service for six weeks.

Employee Terminated

June 2023

A Crew Management Representative based in Wilmington, Delaware, violated company policy by working at her personally owned business between August 25, 2022, and February 13, 2023, while she was on leave under the FMLA and receiving short-term disability benefits in excess of \$35,000. The employee was terminated on June 1, 2023, after her disciplinary hearing on May 25, 2023. She is ineligible for rehire.

Employee Resigns

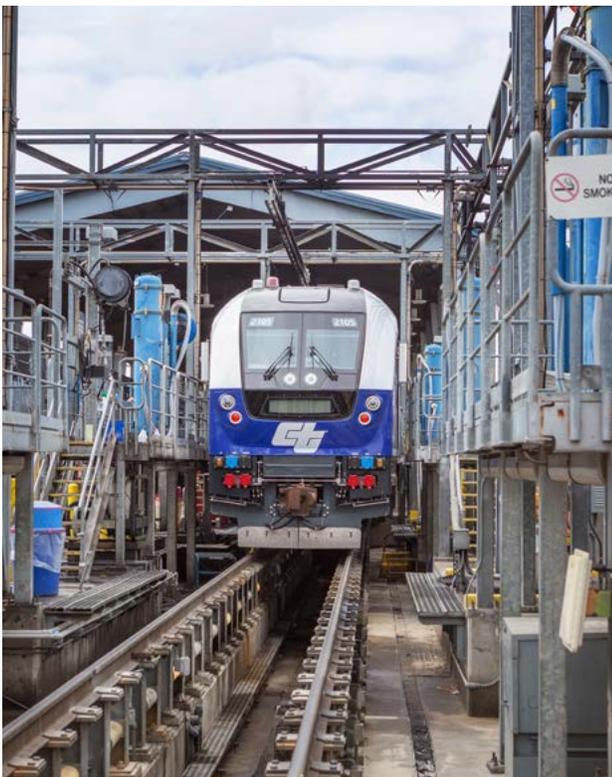
May 2023

An Electrical Journeyman based in Miami, Florida, resigned from his position on May 16, 2023, prior to his administrative hearing. Our investigation found that the former employee violated company policies by engaging in outside employment while on a medical leave of absence.

Employee Terminated

April 2023

An Assistant Supervisory Plumber based in New York, New York, violated Amtrak policy by engaging in outside employment at two construction companies while on FMLA and receiving Railroad Retirement Board (RRB) benefits. The employee resigned in lieu of his disciplinary hearing and is ineligible for rehire.



Health Care Fraud

Manager of Clinical Lab Pleads Guilty

July 2023

David Pugliese, a resident of Palm Beach County, Florida, pleaded guilty on July 28, 2023, in U.S. District Court, Southern District of Florida, to Conspiracy to Commit Health Care Fraud. Pugliese was the manager and registered agent of Capital Advantage Diagnostics, LLC, which was purportedly in the business of performing a variety of laboratory tests for various health care providers.

Our investigation found that Pugliese and others submitted false and fraudulent claims to Medicare and Amtrak’s insurance providers for services that were not medically necessary or for laboratory tests that were never performed. Pugliese solicited beneficiary information and specimens for testing using individual laboratory representatives and paid bribes to these representatives for specimens they provided. As a result of the scheme, Amtrak’s insurance providers were fraudulently billed approximately \$315,474.

PUGLIESE AND OTHERS SUBMITTED FALSE AND FRAUDULENT CLAIMS TO MEDICARE AND AMTRAK’S INSURANCE PROVIDERS FOR CLAIMS THAT WERE NOT MEDICALLY NECESSARY OR FOR LABORATORY TESTS THAT WERE NEVER PERFORMED.

Owner of California Pharmacy and Medical Marketer Sentenced

July 2023

Leslie Ezidore, a resident of Los Angeles, California, and owner of the now-defunct Irvine Wellness Pharmacy, was sentenced on July 24, 2023, in U.S. District Court, Central District of California, to six years in prison, three years of supervised release, and was

ordered to pay restitution of \$12,715,679, including \$26,962 to Amtrak, for Health Care Fraud and Illegal Remunerations in Connection with Federal Health Care Programs. Alexander Semenik, a medical marketer based in Las Vegas, Nevada, was previously sentenced on May 9, 2023, to three years in prison, two years of supervised release, and was ordered to pay joint restitution of \$1,721,644 for Illegal Remunerations in Connection with Federal Health Care Programs.

Our investigation found that, as part of the health care fraud scheme, beneficiaries were solicited to provide their insurance information to a pharmacist for medications they did not seek or need. Ezidore and other coconspirators paid kickbacks to marketers who provided unnecessary prescriptions to Irvine Wellness. Semenik was paid kickbacks for patient referrals he made to fill unnecessary prescriptions at the pharmacy. As a result of the scheme, Amtrak’s health care plan

was billed \$32,489 of which \$26,962 was paid, and Tricare, the U.S. military’s health care plan, paid \$12,264,685 on the fraudulently submitted claims.

Two Plead Guilty in \$9 Million Scheme

June 2023

Devon Burt, 50, of Blue Bell, Pennsylvania, a former Amtrak employee, and Hallum Gelzer, 44, of East Orange, New Jersey, separately pleaded guilty to charges of conspiracy to commit health care fraud and conspiracy to communicate extortionate threats. As part of their guilty pleas, Burt agreed to pay \$959,072 in restitution, while Gelzer agreed to pay approximately \$1.66 million in restitution.

Burt and Gelzer worked with health care providers to recruit other Amtrak employees to participate in the scheme.



THE AMTRAK EMPLOYEES WERE OFFERED CASH IN EXCHANGE FOR THE USE OF THEIR PATIENT AND INSURANCE INFORMATION, ALLOWING THE HEALTH CARE PROVIDERS TO SUBMIT FRAUDULENT MEDICAL CLAIMS ON THE EMPLOYEES' BEHALF FOR SERVICES THAT WERE NEVER PROVIDED OR THAT WERE MEDICALLY UNNECESSARY.

The Amtrak employees were offered cash in exchange for the use of their patient and insurance information, allowing the health care providers to submit fraudulent medical claims on the employees' behalf for services that were never provided or that were medically unnecessary. In total, the Amtrak health care plan paid over \$9 million in claims from providers connected to the scheme.

Our investigation revealed that Burt received cash payments from providers for allowing them to use Burt's insurance information and that of his dependents to submit fraudulent claims. In addition, both Burt and Gelzer received cash payments from providers in return for recruiting others to participate in the scheme.

Burt and Gelzer also admitted to threatening to injure a health care provider unless Gelzer was paid several thousand dollars.

Owner of Substance abuse Center Pleads Guilty
May 2023

Peter Port, a resident of Palm Beach County, Florida, pleaded guilty on May 10, 2023, in U.S. District Court, Southern District of Florida, to Conspiracy to Commit Health Care Fraud. Port owned and controlled Safe Haven, a substance abuse center, which was purportedly in the business of providing clinical treatment for persons suffering from alcohol and drug addiction.

Our investigation found that Port and others paid kickbacks and bribes in the form of cash, free or reduced sober homes rent, and other benefits to individuals who agreed to be patients at Safe Haven. Fraudulent claims were subsequently submitted to insurance plans for unnecessary urine testing and addiction treatment services that were not provided. As a result of the scheme, Amtrak's insurance providers were fraudulently charged approximately \$86,130. Port and three co-defendants will be sentenced at a future date.



Delray Beach Doctor Ordered to Pay Over \$127 million in Restitution

April 2023

Michael Ligotti, D.O., of Delray Beach, Florida, pleaded guilty on October 4, 2022, to conspiring to commit health care fraud for his participation in a \$681 million years-long health care fraud scheme throughout Palm Beach County, billing for fraudulent tests and treatments for vulnerable patients seeking treatment for drug and/or alcohol addiction. Amtrak’s health care plan was billed over \$535,000 as part of the scheme. On January 9, 2023, Ligotti was sentenced to 20 years in prison. On April 27, 2023, Ligotti’s sentence was amended to include an order to pay \$127,427,988 in restitution.

ON APRIL 27, 2023, LIGOTTI’S SENTENCE WAS AMENDED TO INCLUDE AN ORDER TO PAY \$127,427,988 IN RESTITUTION.



New Jersey Doctor Pleads Guilty in \$1.3 Million Case

April 2023

Muhammad Mirza, 50, of Cedar Grove, New Jersey, pleaded guilty April 26, 2023, to an information charging him with one count of conspiracy to commit health care fraud. Mirza and his conspirators agreed to engage in a scheme to bill the Amtrak health care plan for fraudulent claims for services that either were never provided or were medically unnecessary. The scheme lasted from April 2017 through June 2022.

Mirza and his conspirators would recruit Amtrak employees to participate in the scheme by paying them to allow the conspirators to use their patient and insurance information to submit false and fraudulent claims. Mirza and his conspirators submitted false and fraudulent claims that caused Amtrak losses of more than \$1.3 million.

California Pharmacist Sentenced to Prison, Restitution

April 2023

Sandy Mai Trang Nguyen, 42, a pharmacist based in Orange County, was found guilty in November 2022 of 21 counts of health care fraud and one count of obstruction of a federal audit after

it was found that she and others under her supervision filled approximately 1,150 fraudulent compounded prescriptions for pain, scarring, and migraines from late

IT WAS FOUND THAT SHE AND OTHERS UNDER HER SUPERVISION FILLED APPROXIMATELY 1,150 FRAUDULENT COMPOUNDED PRESCRIPTIONS FOR PAIN, SCARRING, AND MIGRAINES FROM LATE 2014 TO MAY 2015.

OFFICE OF INVESTIGATIONS

2014 to May 2015. During the scheme, Amtrak's health care plan was billed \$32,489 of which \$26,962 was paid, and Tricare, the U.S. military's health care plan, paid \$11,098,756 on the fraudulently submitted claims. Nguyen was sentenced to 15 years in prison April 3, 2023, and was ordered to pay more than \$11 million in restitution for defrauding health care plans for Amtrak and the U.S. military.

As part of the scheme, beneficiaries were solicited to provide their insurance information for medications they did not seek out or need, and most were never examined by a physician. The prescriptions were electronically sent by so-called marketers or telemedicine businesses and submitted to insurers by the pharmacy for reimbursement. The marketers who sent the prescriptions were paid kickbacks of upwards of 50% of the health care plans' reimbursements.

Pandemic Relief Fraud

Houston Woman Pleads Guilty to False Statements, Theft

September 2023

Temika Santemore pleaded guilty September 12, 2023, to a two-count bill of information charging her with making false statements and theft of government funds related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Santemore made false statements to the Small Business Administration (SBA) to fraudulently obtain pandemic-related relief loans funded by the federal government, including Paycheck Protection Program (PPP) loans. As a result, she received approximately \$13,540 in pandemic-related relief loans. Santemore also applied for an Economic Injury Disaster Loan from the SBA in July 2021 and illegally received \$5,000 for a dormant business she owned. Her husband, Stacey V. Santemore, a former Amtrak train attendant, was sentenced for similar charges July 25, 2022, to three years' probation, 12

months' home confinement, and was ordered to pay restitution of \$64,874.64 to the SBA and \$22,725 to the Louisiana Workforce Commission.

Employee Agrees to Civil Settlement

August 2023

A senior manager based in Philadelphia, Pennsylvania, signed a civil settlement agreement with the U.S. Attorney's Office, Middle District of Florida, on August 15, 2023, and agreed to pay \$25,441 in restitution. Our investigation found that the employee submitted applications that contained false information to the SBA to qualify for an Economic Injury Disaster Loan advance.

Former Employee Sentenced

September 2023

Brandi Weber, 28, a former Amtrak employee, pleaded guilty July 24, 2023, to making false statements related to her application for pandemic relief funds. She made false statements on or about April 2, 2021, when applying for a PPP loan. Weber falsely stated she was a self-employed esthetician impacted by the pandemic, when in fact, she had no such business in 2020. Weber was sentenced to two years' probation and was ordered to pay \$29,177.50 in restitution to the SBA and a \$100 mandatory special assessment fee.

Employee Agrees to Civil Settlement

June 2023

A Customer Service Representative based in Hammond, Louisiana, signed a civil settlement agreement on June 20, 2023, with the U.S. Attorney's Office, Southern District of Mississippi, and agreed to pay \$18,182 in restitution and a \$4,500 penalty for a total civil settlement amount of \$22,682. Our investigation found that the employee submitted a fraudulent application to obtain a PPP loan. We found that the employee falsely inflated the gross income of her business in the amount of \$75,000 to qualify for the PPP loan, resulting in the receipt of funds to which she was not entitled.

Time and Attendance Fraud

Former Contract Employee Pleads Guilty, Two Others Sentenced

August 2023; April 2023

Edel Perez Acanda, 40, of Miami, Florida, pleaded guilty July 28, 2023, to one count of theft of government funds for his role in a timecard falsification and kickback scheme that bilked Amtrak of thousands of dollars. During the scheme, Perez Acanda was employed with a contractor providing services for Amtrak. On April 5, 2023, two other defendants who also worked for the contractor—Bryan De Castro Palomino, 34, of Plantation, Florida, and Jean Barbier, 35, of Hialeah, Florida—pleaded guilty to conspiracy to commit wire fraud for their roles in the kickback scheme. DeCastro Palomino was sentenced to 11 months in prison, 3 years’ probation, and was ordered to pay \$155,929 in restitution to Amtrak. Barbier was sentenced to 7 months in prison, 3 years’ probation, and was ordered to pay \$74,818 in restitution to Amtrak.

Our investigation found that DeCastro Palomino fraudulently altered the timecards of Barbier and Perez Acanda to make it appear they worked more hours than they did, resulting in payment for hours they did not

work. Barbier and Perez Acanda then paid DeCastro Palomino kickbacks from their paychecks for falsely inflating the timecards.

Five Employees Resign

July 2023

FIVE TICKET ACCOUNTING CLERKS BASED IN MASSACHUSETTS VIOLATED COMPANY POLICIES BY USING THEIR SMART ID BADGES TO FRAUDULENTLY SWIPE ONE ANOTHER IN AND/OR OUT OF AMTRAK'S TIME-AND-ATTENDANCE MACHINES.

Five Ticket Accounting Clerks based in Massachusetts violated company policies by using their Smart ID badges to fraudulently swipe one another in and/or out of Amtrak’s time-and-attendance machines. Four employees admitted to the violations during their interviews with our agents, and we found a fifth employee also violated company policies by helping these employees engage in this misconduct. The five employees resigned in lieu of their disciplinary hearings and are ineligible for rehire.



OFFICE OF INVESTIGATIONS

Supervisor Resigns

June 2023

An Engineering Supervisor based in New York City violated company policies by working in violation of the 16-hour rule, receiving unnecessary “Time Paid Not Worked,” and receiving pay for more than 24 hours in a day. Specifically, we found 41 occasions when the supervisor claimed compensatory time for minimal or no work and 35 occasions when the employee did not swipe in or out on a time-and-attendance machine, as required by company policy. The employee resigned in lieu of his disciplinary hearing and is ineligible for rehire.

Former Assistant Supervisor Sentenced

April 2023

Michael Devine, a former Fire, Life and Safety Assistant Supervisor based in New York, was found guilty on March 15, 2023, of one count of Grand Larceny in the Fourth Degree after a three-day bench trial in the Supreme Court of the State of New York. On April 27,

2023, Devine was sentenced to 400 hours community service and ordered to pay restitution of \$2,685 to Amtrak.

DEVINE CREATED COUNTERFEIT AMTRAK BADGES FOR HIMSELF AND OTHER EMPLOYEES AND PARTICIPATED IN A SCHEME WITH CO-WORKERS TO USE THESE FAKE BADGES AND/OR THEIR OFFICIAL AMTRAK BADGES TO SWIPE ONE ANOTHER IN AND OUT ON AMTRAK'S TIME-AND-ATTENDANCE MACHINES.

Devine created counterfeit Amtrak badges for himself and other employees and participated in a scheme with co-workers to use these fake badges and/or their official Amtrak badges to swipe one another in and out on Amtrak's time-and-attendance machines. Devine resigned on December 10, 2021, and is ineligible for rehire.





Theft

Contractor Signs Pre-Trial Diversion Agreement
May 2023

The owner of a company contracted to do work for Amtrak signed a pre-trial diversion agreement on May 8, 2023, in Marion County Superior Court, Indiana.

OUR INVESTIGATION FOUND THAT THE CONTRACTOR STOLE TWO TRAIN HORNS FROM THE BEECH GROVE MAINTENANCE FACILITY AND LATER SOLD THEM TO INDIVIDUALS HE MET ON VARIOUS TRAIN-RELATED INTERNET SITES AND ONLINE FORUMS.

Our investigation found that the contractor stole two train horns from the Beech Grove Maintenance Facility and later sold them to individuals he met on various train-related internet sites and online forums. The contractor agreed to pay \$10,000 in restitution, including \$4,750 to the company.

Employee Terminated

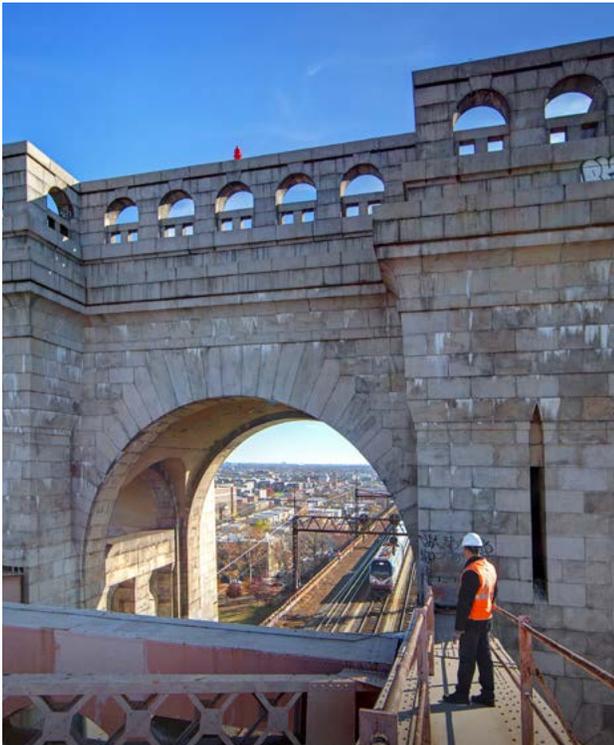
May 2023

An Assistant Passenger Conductor based in Denver, Colorado, was terminated from employment on May 25, 2023, following his administrative hearing. The Denver Police Department requested our assistance in identifying an individual who was suspected of shoplifting items valued at \$244 from a Whole Foods Market while wearing an Amtrak uniform. Our investigation resulted in the identification of the former employee, and he subsequently pleaded guilty to and was convicted for shoplifting.

Former General Foreman Sentenced

May 2023

Ketrick Barron, a former General Foreman based in Washington, D.C., was sentenced on May 9, 2023, to three years' probation and ordered to pay restitution of \$6,580 to Amtrak. On February 21, 2023, Barron pleaded guilty in U.S. District Court, District of Maryland, to one misdemeanor count of Theft of Government Property related to his use of a General Services Administration (GSA) fuel card issued to Amtrak to fuel personal vehicles at a cost of approximately \$6,580.20.



Ticket Fraud

Long Beach Man Sentenced

June 2023

Colby Frazier, a resident of Long Beach, California, was sentenced to 30-months in prison on charges of Wire Fraud and Aggravated Identity Theft in U.S. District Court, Eastern District of Pennsylvania, on June 21, 2023, for his participation in a phishing scheme in which he fraudulently obtained credit card and personal identifying information (PII) from his victims, including names and banking information.

FRAZIER USED THE VICTIMS' CREDIT CARD INFORMATION AND PII TO PURCHASE ONLINE TRAVEL TICKETS ON COMMON CARRIERS, INCLUDING AMTRAK, AND THEN RESOLD THE TICKETS TO OTHER INDIVIDUALS AND KEPT THE PROCEEDS.

Frazier used the victims' credit card information and PII to purchase online travel tickets on common carriers, including Amtrak, and then resold the tickets to other individuals and kept the proceeds. Frazier was previously indicted on July 11, 2019, and he pleaded guilty to the charges on May 19, 2021. He was also ordered to pay \$67,056 in restitution to Amtrak.

Las Vegas Man Pleads Guilty

May 2023

A Las Vegas man pleaded guilty to charges of Wire Fraud and Aggravated Identity Theft in U.S. District Court, Eastern District of Pennsylvania, on May 17, 2023. The man admitted to participating in a phishing scheme in which he fraudulently obtained credit card and PII from his victims, including names and banking information. He used the victims' credit card information and PII to purchase online travel tickets on common carriers, including Trailways and Amtrak, and

then resold the tickets to other individuals and kept the proceeds. He was indicted on July 11, 2019, and his sentencing hearing is pending.

Other Crimes

Former Employee Pleads Guilty

September 2023

Ronald Andrulonis, a former Junior Tamper, pleaded guilty in U.S. District Court, District of Columbia, to a misdemeanor charge of Entering and Remaining in a Restricted Building or Grounds. The plea stems from his arrest on March 2, 2023, for charges involving his participation in the events inside the United States Capitol Building on January 6, 2021.

Incident to his arrest on March 2, 2023, Andrulonis was found transporting a firearm in his vehicle while on company property. After his disciplinary hearing on September 14, 2023, he was terminated from employment on September 20, 2023.

Former Employee and Spouse Sentenced

July 2023

Keith Kovaleski, a former Amtrak Assistant Foreman, based in New York, was sentenced to 10 months' home confinement in U.S. District Court, District of New Jersey, on July 12, 2023, for marketing and distributing over \$3 million worth of misbranded and unapproved new drugs. On July 11, 2023, his spouse, Sylvia Kovaleski, was also sentenced for her involvement in the scheme to 3 years' probation. The couple was ordered to forfeit over \$3 million as restitution. They pleaded guilty to the charges in March 2022.





APPENDIX A: STATISTICAL DATA

TABLE A.1. FINANCIAL IMPACT

MONETARY BENEFIT TYPE	AMOUNT THIS PERIOD
Better Use of Funds	—
Questioned Costs	—
Recoveries and Restitution	\$140,552,044
Forfeitures	\$1,561,827
Cost Avoidance	\$50,000

TABLE A.2. AUDIT ACTIVITY DURING THE PERIOD

REPORT INFORMATION	BETTER USE OF FUNDS	QUESTIONED COSTS
Company Improved Management of New Acela Program, but Additional Delays and Cost Increases are Likely <i>Issued September 29, 2023 Report No. OIG-A-2023-013</i>	—	—
Americans with Disabilities Act Program Progressing, but Faces Some Challenges to Meeting Completion Goals <i>Issued September 14, 2023 Report No. OIG-A-2023-012</i>	—	—
The Company Has Proactively Taken Steps to Comply with the Infrastructure Investment and Jobs Act <i>Issued September 1, 2023 Report No. OIG-A-2023-011</i>	—	—
Company Is Strengthening Project Cost Management but Can Better Organize Costs and Improve Guidance <i>Issued July 17, 2023 Report No. OIG-A-2023-010</i>	—	—
Company Faces Impediments Identifying and Managing Private Security Contractors <i>Issued June 23, 2023 Report No. OIG-MAR-2023-009</i>	—	—
Quality Control Review of Amtrak’s Single Audit for Fiscal Year 2022 <i>Issued June 2, 2023 Report No. OIG-A-2023-008</i>	—	—
Insights on Fraud Risks as the Company Expands Its Mission <i>Issued May 15, 2023 Report No. OIG-SP-2023-007</i>	—	—
Observations on Security at an Amtrak Facility <i>Issued May 9, 2023 Report No. OIG-MAR-2023-006</i>	—	—
Total Monetary Impact	—	—

APPENDIX A



TABLE A.3. ONGOING AUDITS

ONGOING PROJECT STATUS	NUMBER OF PROJECTS
Audit Projects In-process, as of 3/31/2023	13
Audit Projects Canceled	1
Canceled Audit Projects Not Disclosed to the Public	1 ^a
Audit Projects Started Since 3/31/2023	3
Audit Products Issued Since 3/31/2023	8
Audit Projects In-process, as of 9/30/2023	7

Note:

^a The project closed during the period that was not disclosed publicly was an engagement monitoring an Amtrak program.

TABLE A.4. ADVISORY FUNCTIONS DURING THE PERIOD

ACTIVITY	ACTIONS
Freedom of Information Act (FOIA) Requests Received	9
FOIA Requests Processed	9
FOIA Requests Referred to Amtrak	6
FOIA Requests with Responses Pending	—
FOIA Appeals Received	—
FOIA Appeals Processed	—
Legislation Reviewed	1
Regulations Reviewed	5
Outside Agency Consultation	—

TABLE A.5. INVESTIGATIVE ACTIVITY DURING THE PERIOD

INVESTIGATIVE CASELOAD	NUMBER
Investigations Opened	43
Investigations Closed	47
Closed Investigations of Senior Employees Not Publicly Disclosed	2

CASES OPENED	NUMBER
Major Misconduct and General Crimes	41
Health Care Fraud	1
Contract and Procurement Fraud	1
Federal Employers' Liability Act and Other Claims Fraud	—

HOTLINE ACTIVITY	NUMBER
Total Processed (Closed)	252

JUDICIAL AND ADMINISTRATIVE ACTIONS	NUMBER
Criminal Referrals to Department of Justice	12
Criminal Referrals to State and Local Prosecuting Authorities	5
Criminal Referrals Declined	13
Arrests	6
Indictments/Informations	10 ^a
Convictions	13
Investigative Reports Issued to the Company	16
Administrative Actions	25

Note:

^a Indictments/Informations include all indictments, informations, and complaints sealed and unsealed, of individuals who were charged during this reporting period by federal, state, and local prosecutors. The 10 indictments/informations/complaints reported during this reporting period were referred for prosecution in a prior reporting period.

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TABLE A.6. REPORTS DESCRIBED IN PREVIOUS SEMIANNUAL REPORTS FOR WHICH CORRECTIVE ACTIONS ARE NOT COMPLETE^a

REPORT INFORMATION	BETTER USE OF FUNDS	QUESTIONED COSTS
Rightsizing Workforce and Using It More Flexibly Could Reduce Costs at Preventative Maintenance Facilities Issued 9/3/2019 Report OIG-A-2019-012		
2. Continue to work with the Labor Relations department to identify opportunities to increase staffing flexibility among agreement employees, especially as the company develops maintenance strategies for the new equipment it is purchasing.	—	—
Stronger Controls Would Help Identify Fraudulent Medical Claims Sooner and Limit Losses Issued 12/10/2019 Report OIG-A-2020-003		
2. Implement proactive fraud detection procedures sooner, such as a data analytics capability, so that the company can stop fraudulent payments earlier.	—	—
3a. Implement cost effective fraud awareness initiatives to enable plan members to better recognize and report potential fraud.	—	—
The Company Can Take Steps to Evaluate Its Current Safety Culture Issued 10/2/2020 Report OIG-A-2021-001		
2. Use the [employee] survey's results to measure the company's progress improving safety culture over time and take action to address additional issues the survey identifies.	—	—
Amtrak Expects Positive Train Control will be Interoperable with Other Railroads but Could Better Measure System Reliability Issued 12/11/2020 Report OIG-A-2021-004		
1. To ensure that Positive Train Control (PTC) is operating reliably, we recommend that the Chief Operations Officer, in conjunction with the Chief Safety Officer, work with the company's Information Technology department to research electronic tools to access and report on PTC data and submit preferred options for funding consideration.	—	—

<p>Amtrak Has Begun to Address State Partners' Concerns About Shared Costs But Has More Work to Do to Improve Relationships</p> <p><i>Issued January 31, 2022 Report No. OIG-A-2022-005</i></p>		
<p>1a. Clarify and document the following in the revised methodology, state partner contracts, or elsewhere: the decisions impacting state-supported costs that the company must control to ensure that it can manage its national network, when and how the company will communicate them to the state partners, and the level of state partner control over other decisions affecting their costs.</p>	—	—
<p>1b. Clarify and document the following in the revised methodology, state partner contracts, or elsewhere: the level and type of support the company will provide in response to state partners' inquiries and concerns about their costs.</p>	—	—
<p>2a. Clarify and document in the methodology, state partner contracts, or elsewhere, the extent to which the company will continue to use allocations to determine the state partners' share of costs.</p>	—	—



APPENDIX A

<p>2b. Clarify and document in the methodology, state partner contracts, or elsewhere, the extent to which the methodology will have state partners cover additional fixed asset and other capital expenditures, continue to have the company cover them, or some other solution.</p>	<p>—</p>	<p>—</p>
<p>2c. Work with Congress to ensure that the solution in recommendation 2b meets its intent under section 209 of [the Passenger Rail Investment and Improvement Act], and, if not, work with Congress on a resolution.</p>	<p>—</p>	<p>—</p>
<p>3. To ensure a common picture of the accuracy of the company's bills and help address any recurring billing issues that arise, develop and begin to implement a process to track and regularly share with all state partners the number, type, and magnitude of errors that occur on state partner bills. To reduce the work burden, consider partnering with [the State-Amtrak Intercity Passenger Rail Committee] to assist with these efforts.</p>	<p>—</p>	<p>—</p>
<p>4. After the cost-sharing methodology is revised, document and communicate to all state partners the company's process for implementing the methodology, and for calculating and billing the state partners' share of state-supported costs. This might include the data collection and processing steps, stakeholders, roles and responsibilities, and quality assurance steps involved in this process. The company could consider using documentation that the Northeast Corridor Commission uses as a general model for how to accomplish this.</p>	<p>—</p>	<p>—</p>
<p>5. To the extent that cost allocations remain pertinent to the revised methodology, work with [the State-Amtrak Intercity Passenger Rail Committee] to ensure that its independent third party periodically reviews and validates that the systems the company uses to implement it, do so accurately and in accordance with the methodology, particularly the [Amtrak Performance Tracking System] allocations and the [Profit and Loss] Tool.</p>	<p>—</p>	<p>—</p>
<p>6. Establish in policy a process to consistently communicate to internal stakeholders and state partners any system changes the company makes that materially impact state partners' costs, either before making the change or as soon as practical thereafter.</p>	<p>—</p>	<p>—</p>

<p>Company Needs a Comprehensive Framework to Successfully Manage its Commitments to the Gateway Program <i>Issued February 4, 2022 Report No. OIG-A-2022-006</i></p>		
<p>1. Build out the Program Management Plan to provide a comprehensive roadmap for how the team will develop and execute the program.</p>	—	—
<p>4. Develop and implement a risk management process for the program, including a program-level risk assessment.</p>	—	—
<p>Business Case for Company's New Unified Operations Program Needs to be Updated <i>Issued May 11, 2022 Report No. OIG-A-2022-009</i></p>		
<p>1. Verify the assumptions in its updated business case about the UOC program's functions and staff relocations, as well as the accuracy of the estimates of the associated costs and benefits, so decisionmakers can determine whether and how to proceed.</p>	—	—
<p>The Company is Addressing Engineering Management Workforce Challenges, but Additional Work Remains <i>Issued July 12, 2022 Report No. OIG-A-2022-012</i></p>		
<p>1. Establish formal compensation policies that define a schedule for regularly conducting analyses to identify whether the company is offering market-competitive salaries, and communicate the policies to all relevant parties.</p>	—	—
<p>Company Appears on Track to Achieve Emissions Reduction Goals; Opportunities Exist to Reduce Excess Idling and Provide Training <i>Issued October 18, 2022 Report No. OIG-A-2023-001</i></p>		
<p>1. Further analyze the data it already collects and collect additional data to identify opportunities to reduce excess idling. This could include analyzing trend data on excess idling over time, by location, and by locomotive.</p>	—	—
<p>2. Using these analyses, establish and implement a process to regularly target and reduce excess idling companywide. This could include developing a real-time alert for the appropriate mechanical staff that would allow them to make needed repairs to prevent excess idling.</p>	—	—
<p>Better Identifying and Tracking Operational and Technology Assets Across the Company Would Improve Cybersecurity <i>Issued November 7, 2022 Report No. OIG-A-2023-002</i></p>		

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2. Decide how, and through what system, Information Security will obtain the complete [Operational Technology] inventory data that it needs and develop a plan with the necessary technical requirements to implement that decision.	—	—
Company Has Improved Management of Intercity Trainset Acquisition and Can Improve Stakeholder Engagement on Major Capital Programs <i>Issued December 22, 2022 Report No. OIG-A-2023-005</i>		
1. Establish and implement controls for program personnel to identify and engage all relevant stakeholders, including business end-users, to specify requirements early for all major capital programs and to modify those requirements as program needs and assumptions evolve.	—	—
Total Monetary Impact	—	—

Note:

^a Please visit <https://www.amtrakoig.gov/reports/audits> for a copy of the reports listed in this table.

Management Decisions

Management decisions have been made on all audit reports issued during this reporting period and previous reporting periods. Management agreed with all recommendations made in audit reports issued in this reporting period and previous reporting periods.

TABLE A.7. INVESTIGATIONS CLOSED DURING THE REPORTING PERIOD^a

CASE NUMBER	ALLEGATION	RESULT	DATE CLOSED
IL-19-0390-O	Wire Fraud	Substantiated: Employee convicted of Wire Fraud in connection to defrauding Amtrak customers and for the fraudulent receipt of RRB sickness benefits.	April 3, 2023
FL-21-0346-O	Purchase Card Fraud	Substantiated: Two individuals convicted of Access Device Fraud and Aggravated Identity Theft related to illegal use of GSA purchase card.	April 3, 2023
CA-23-0216-O	Retaliation	Unsubstantiated.	April 4, 2023
PA-20-0516-O	GSA Fuel Card Fraud	Substantiated: Individual convicted of Access Device Fraud related to the illegal use of fuel cards.	April 6, 2023

NY-23-0174-S	False Time and Attendance Records	Substantiated: Employee resigned after violating the Code of Ethics and Standards of Behavior.	April 6, 2023
FL-23-0320-P	False Medical Claims; CARES Act Related	Unsubstantiated.	April 21, 2023
CA-22-0354-O	Leave Policy Violations	Unsubstantiated.	April 25, 2023
CA-22-0355-O	Leave Policy Violations	Unsubstantiated.	April 25, 2023
HQ-23-0033-S ^b	Violation of Amtrak Policy	Unsubstantiated - Allegations related to the non-competitive reassignment of a senior-level employee were unsubstantiated.	May 1, 2023
DC-23-0142-HL-S	Mismanagement	Substantiated: Employee terminated for violation of policy related to improper hiring practices.	May 9, 2023
IL-20-0168-O	Health Care Fraud	Unsubstantiated.	May 12, 2023
IL-18-0404-O	E-Voucher Fraud	Substantiated: Three individuals convicted of Wire Fraud, Theft of Government Funds, and other charges related to e-Voucher Fraud.	May 17, 2023
MA-22-0631-S	GSA Fuel Card Fraud	Substantiated: Contractor employee terminated for improper use of GSA fuel card.	May 17, 2023
NY-23-0137-S	Leave Policy Violations	Substantiated: Employee resigned after violation of company policies by working while on FMLA leave and receiving RRB Benefits.	May 18, 2023
PA-23-0191-HL-S	Violation of Amtrak Policy	Unsubstantiated.	May 18, 2023
CC-23-0217-S	Assisting Law Enforcement	Assisted other agency.	May 19, 2023
FL-21-0285-O	Health Care Fraud	Unsubstantiated.	May 31, 2023

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PA-23-0019-HL-S	Leave Policy Violations	Substantiated: Employee terminated for violating company policies by working while on FMLA leave and receiving short-term disability.	June 13, 2023
CA-23-0046-S	Violation of Amtrak Policy	Substantiated: Employee terminated following conviction for Shoplifting.	June 13, 2023
DC-21-0238-O	GSA Fuel Card Fraud	Substantiated: Employee terminated from position and convicted of theft of government property related to use of fuel card.	June 28, 2023
MA-23-0356-S	Leave Policy Violations	Substantiated: Employee resigned after violating company policies by engaging in outside employment while on Family Medical Leave Act leave.	June 28, 2023
FL-23-0183-O	CARES Act Related	Substantiated: Employee signed civil settlement related to making false statements in application for PPP loan.	July 3, 2023
CA-18-0214-O	Health Care Fraud	Substantiated: Multiple individuals convicted of various charges related to Health Care Fraud.	July 17, 2023
IL-23-0334-HL-S	Failure to Disclose Criminal History	Substantiated: Employee terminated for violation of company policy by failing to report arrests and convictions.	July 17, 2023
MA-19-0411-O	False Time and Attendance Records	Substantiated: Numerous employees resigned or were terminated for violation of policies related to time and attendance. Three employees were convicted of larceny or falsifying business records.	July 31, 2023
MA-22-0387-O	False Time and Attendance Records	Substantiated: Employee resigned after violating the Code of Ethics and Standards of Behavior.	July 31, 2023
CC-23-0236-P	Assisting Law Enforcement	Assisted other agency.	August 2, 2023

FL-21-0406-O	Health Care Fraud	Unsubstantiated.	August 11, 2023
HQ-23-0413-P	Assisting Law Enforcement	Assisted other agency.	August 11, 2023
MA-23-0314-S	Violation of Amtrak Policy	Substantiated: Employee was reprimanded for violation of Employee Code of Conduct and Standards of Behavior.	August 21, 2023
PA-23-0444-HL-P	Violation of Amtrak Policy	Unsubstantiated.	August 21, 2023
IL-23-0045-P	False Claims	Unsubstantiated.	August 23, 2023
CA-22-0557-HL-O	Leave Policy Violations	Substantiated: Employee terminated for violating company policies by engaging in outside employment while on medical leave.	August 24, 2023
CA-20-0488-O	Health Care Fraud	Unsubstantiated.	August 30, 2023
IL-21-0388-O	Theft	Substantiated: Contractor signed pre-trial diversion agreement related to theft of company property.	August 31, 2023
IL-21-0300-O	Other Crimes on Amtrak Facilities	Substantiated: Individual convicted of Arson related to the destruction of Amtrak buildings.	September 1, 2023
MA-22-0369-S	Violation of Amtrak Policy	Substantiated: Five employees resigned for violating the Code of Ethics and Standards of Behavior.	September 7, 2023

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DC-22-0545-HL-P ^c	Illegal Kickbacks	Unsubstantiated: Allegations related to a senior-level employee accepting prohibited gifts or engaging in a conflict of interest were unsubstantiated.	September 7, 2023
MA-23-0346-P	GSA Fuel Card Fraud	Unsubstantiated.	September 7, 2023
NY-23-0385-P	Leave Policy Violations	Unsubstantiated.	September 7, 2023
PA-23-0520-S	Violation of Amtrak Policy	Unsubstantiated.	September 7, 2023
CA-21-0034-O	Health Care Fraud	Unsubstantiated.	September 17, 2023
DC-18-0027-HL-O	Sale of Misbranded and Unapproved Drugs	Substantiated: Several employees resigned or were terminated for violation of Drug and Alcohol-Free Workplace Program Policy and numerous other policies. Three individuals were convicted of Conspiracy related to the sale of Misbranded and Unapproved Drugs.	September 23, 2023
FL-22-0401-O	CARES Act Related	Substantiated: Employee convicted of False Statements related to the receipt of PPP and Economic Injury Disaster Loans.	September 23, 2023
FL-23-0308-HL-S	Violation of Amtrak Policy	Substantiated: Two employees resigned for violation of Code of Ethics and Standards for Behavior.	September 23, 2023

Notes:

^a The OIG also closed two proactive reviews of in areas where there may have been fraud, waste, or abuse.

^{b,c} There were two investigations of senior level Amtrak employees.



APPENDIX B: REVIEW OF LEGISLATION, REGULATIONS, AND MAJOR POLICIES

Section 404(a)(2) of the Inspector General Act of 1978, as amended, provides that the Inspector General shall review existing and proposed legislation and regulations relating to programs and operations of such establishment. Also, the Inspector General shall make recommendations in the semiannual reports concerning the impact of such legislation or regulations on the economy and efficiency in the administration of such programs and operations administered or financed by such establishment—or the prevention and detection of fraud and abuse in such programs and operations.

During the last reporting period, the OIG reviewed and provided comments on five Amtrak corporate policies or mandates and continued its efforts to ensure the American taxpayers' dollars entrusted to Amtrak were protected.

James M. Inhofe National Defense Authorization Act (NDAA) for Fiscal Year 2023. The NDAA, Pub. L. No. 117-263, § 5274, established a new requirement for Offices of Inspectors General to notify non-governmental organizations or business entities when they are specifically identified in a published audit, evaluation, inspection, or other non-investigative report. The purpose of the notification is to afford the specifically identified non-governmental organization or business entity an opportunity to submit a written response to the Amtrak Office of Inspector General (OIG) about each such reference to the non-governmental organization or business entity in the published report. Any such non-governmental organization or business entity has 30 days from the date of publication to provide its written response.

As a result of the notification requirement, our office developed an internal policy establishing guidelines and procedures on how Amtrak OIG will implement the requirements of § 5274. In addition, while Amtrak OIG endeavors in good faith, and with reasonable due diligence, to directly notify any non-governmental organization or business entity specifically identified in a published audit, evaluation, inspection, or other non-investigative report prepared by or on behalf of Amtrak OIG, our office has posted the notification to the OIG's public-facing website as well.

Anti-Fraud Policy and Fraud Awareness Training.

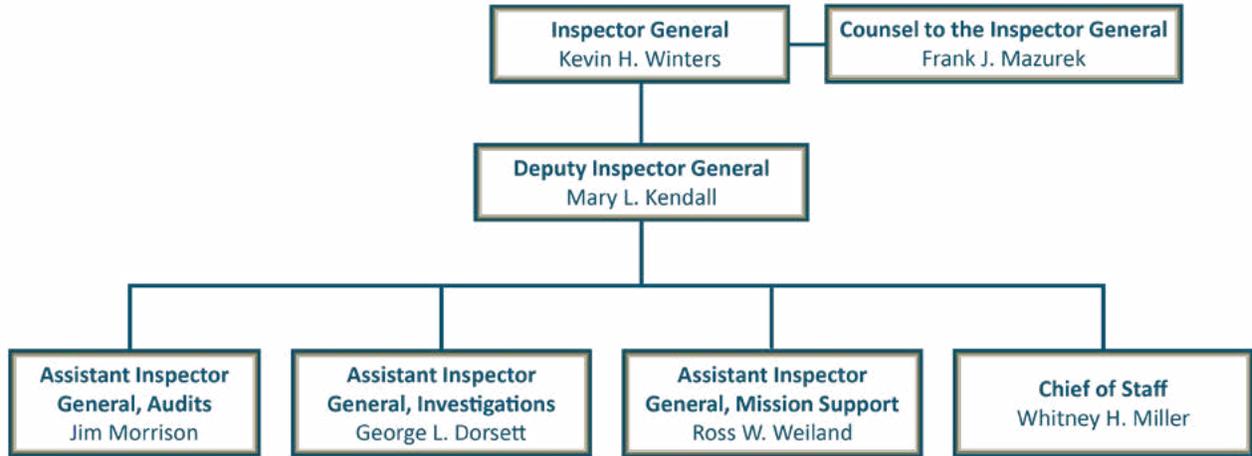
The IIJA provides \$66 billion for passenger and freight rail improvements—the largest investment in rail in generations. Of this, the IIJA provides \$22 billion exclusively to Amtrak for its capital projects. While this funding provides Amtrak with significant opportunities to advance their long-term, large-scale infrastructure goals, it also provides criminals with a lucrative target for fraud. As detailed in our recent report on fraud awareness, it is critical that Amtrak foster a positive environment of fraud awareness and reporting. As such, the company recently established a Fraud Risk Management Program to protect its assets and reputation by understanding and addressing risks associated with fraud; a new Anti-Fraud Policy applying to everyone working on Amtrak's behalf, including employees, managers and third parties over whom Amtrak has control; and a revised Fraud Awareness training designed to increase employees' understanding of fraud so that they may better observe and respond to fraud threats and/or incidents.

Amtrak OIG's mission is to provide independent, objective oversight of Amtrak's programs and operations through audits and investigations focused on recommending improvements to Amtrak's economy, efficiency, and effectiveness. The OIG plays a key role in preventing and detecting fraud, waste, and abuse at Amtrak and, as a result, the OIG directly coordinated with the company on the abovementioned efforts—reviewing the new policy and training to ensure that potential fraud is identified and promptly reported to the OIG.

Transportation, Housing, and Urban Development, and Related Agencies Appropriations Act, 2024.

The OIG reviewed Amtrak- and Amtrak-OIG related provisions in House and Senate versions of the Transportation, Housing, and Urban Development, and Related Agencies Appropriations bills and the accompanying report language.

APPENDIX C: OIG ORGANIZATION



The OIG headquarters is based in Washington, D.C., with field offices in Boston, Chicago, Los Angeles, Miami, New York, and Philadelphia.

The Inspector General provides policy direction and leadership for the OIG and serves as an independent and objective voice to management, the Board of Directors, and Congress by identifying opportunities and promoting solutions for improving the company's programs and operations, while preventing and detecting fraud, waste, and abuse. The Deputy Inspector General serves in the stead of the Inspector General, as required, and leads the operational and support staffs within the OIG.

Counsel to the Inspector General. This office provides legal assistance and advice to OIG senior management and supports audits, investigations, and special reviews. The Office of Counsel also coordinates OIG legal matters with external entities, such as the Department of Justice, and federal and state law enforcement.

Audits. This office conducts independent and objective audits across the spectrum of the company's programs and operational activities. It produces reports aimed at improving the company's economy, efficiency, and effectiveness, while seeking to detect and prevent fraud, waste, and abuse.

Investigations. This office pursues allegations of fraud, waste, abuse, and misconduct that could affect the company's programs, operations, assets, and other resources. It refers investigative findings to the Department of Justice for criminal prosecution or civil litigation, or to management for administrative action. It also develops recommendations to reduce vulnerability to abuse and criminal activity.

Mission Support. This office provides budget and financial management; contracting and procurement; information technology; general administrative support and human capital, which ensures that the best qualified people are hired, developed, retained, and rewarded appropriately in accordance with applicable laws, regulations, and OIG policy. It also ensures that an effective and efficient performance management system is implemented to provide employees with timely and meaningful feedback and coaching on performance.

APPENDIX D: PEER REVIEW RESULTS

The Dodd-Frank Wall Street Reform and Consumer Protection Act (P. L. 111–203, July 21, 2010) requires that OIGs include in semiannual reports to Congress the results of any peer review conducted by another OIG during the reporting period, or—if no peer review was conducted—a statement identifying the date of the last peer review. Also required is a list of all peer reviews conducted during the period by the OIG of another OIG, and the status of any recommendations made to or by the OIG.

During FY 2022, our Office of Audits was the subject of a Council of the Inspectors General on Integrity and Efficiency peer review by the Office of Personnel Management (OPM) OIG. The OPM OIG concluded that our audit organization’s system of quality control was suitably designed and complied with to provide reasonable assurance of conforming with applicable professional standards and legal and regulatory requirements. Accordingly, in its report, the OPM OIG provided a “pass” rating and made no recommendations. The report was released on December 16, 2021.

During FY 2019, our Office of Investigations was the subject of a Council of the Inspectors General on Integrity and Efficiency (CIGIE) peer review by

the Federal Deposit Insurance Corporation (FDIC) OIG. The FDIC OIG concluded that the system of internal safeguards and management procedures for our investigative function was in compliance with the quality standards established by CIGIE and the Attorney General’s Guidelines for Offices of Inspector General with Statutory Law Enforcement Authority. The FDIC OIG identified a number of best practices in our investigative operations that they believed warranted acknowledgment.

During FY 2023, our Office of Investigations conducted a CIGIE peer review of the U.S. Environmental Protection Agency (EPA) OIG Office of Investigations. We concluded that the system of internal safeguards and management procedures for EPA OIG’s investigative functions were in compliance with the quality standards established by CIGIE and the Attorney General’s Guidelines for Offices of Inspector General with Statutory Law Enforcement Authority. We identified best practices and provided a number of recommendations to improve EPA OIG’s investigative operations.



APPENDIX E: ABBREVIATIONS

ADA	Americans with Disabilities Act
APD	Amtrak Police Department
CARES	Coronavirus Aid, Relief, and Economic Security
CIGIE	Council of the Inspectors General on Integrity and Efficiency
DOJ	Department of Justice
EPA	Environmental Protection Agency
FDIC	Federal Deposit Insurance Corporation
FMLA	Family Medical Leave Act
FOIA	Freedom of Information Act
FRA	Federal Railroad Administration
FY	Fiscal Year
GSA	General Services Administration
IIJA	Infrastructure Investment and Jobs Act
IPA	Independent Public Accountant
OIG	Office of Inspector General
OPM	Office of Personnel Management
PII	Personal Identifying Information
PPP	Paycheck Protection Program
PRAC	Pandemic Response Accountability Committee
PTC	Positive Train Control
RRB	Railroad Retirement Board
SBA	Small Business Administration
the company	Amtrak

APPENDIX F: REPORTING REQUIREMENTS

INSPECTOR GENERAL ACT CITATION	REPORTING REQUIREMENT	PAGE
404(a)(2)	Review of Legislation and Regulations	41
405(a)(1)	Significant Problems, Abuses, and Deficiencies	5-27
405(a)(2)	Recommendations from Prior Reporting Periods for Which Corrective Action is Not Complete	32-36
405(a)(3)	Summary of Significant Investigations Closed During the Reporting Period	17-27, 36-40
405(a)(4)	Convictions Resulting from Investigations During the Reporting Period	31
405(a)(5)	Information Regarding Audit Activity During the Reporting Period	5-15
405(a)(5-6)	Audit Reports Issued During the Reporting Period and Management Decisions	29-30, 36
405(a)(7)	Federal Financial Management Improvement Act-Related Reporting	N/A
405(a)(8-10)	Peer Review Results	43
405(a)(11-12)	Investigative Reporting Statistical Tables	31
405(a)(13)	Investigations on Senior Government Employees Where Allegations are Substantiated	N/A
405(a)(14)	Instances of Whistleblower Retaliation	N/A
405(a)(15)	Instances of Interference with Independence or Restrictions on Access	N/A
405(a)(16)	Instances of Inspections, Evaluations, Audits, and Investigations Not Disclosed to the Public	30, 31

MISSION

The Amtrak OIG's mission is to provide independent, objective oversight of Amtrak's programs and operations through audits and investigations focused on recommending improvements to Amtrak's economy, efficiency, and effectiveness; preventing and detecting fraud, waste, and abuse; and providing Congress, Amtrak management and Amtrak's Board of Directors with timely information about problems and deficiencies relating to Amtrak's programs and operations.

OBTAINING COPIES OF REPORTS AND TESTIMONY

Available at our website www.amtrakoig.gov

REPORTING FRAUD, WASTE, AND ABUSE

Report suspicious or illegal activities to the OIG Hotline www.amtrakoig.gov/hotline or 1-800-468-5469

CONTACT INFORMATION

Kevin H. Winters, *Inspector General*

Mail: Amtrak OIG | 10 G Street, NE, 3W-300 | Washington D.C. 20002

Phone: 202-906-4600





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National Railroad Passenger Corporation

Office of Inspector General

10 G Street, NE, Suite 3W-300, Washington D.C. 20002

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