ON-TIME-PERFORMANCE INCENTIVES:
Inaccurate Invoices Were Paid

Certain information in this report has been redacted due to its sensitive nature.

Memorandum

To: Gordon L. Hutchinson, Acting Chief Financial Officer

From: David R. Warren
Assistant Inspector General, Audits

Date: June 29, 2012


The Office of Inspector General (OIG) conducted this audit because of previously identified control weaknesses and the significant amount of money associated with Amtrak’s on-time-performance incentive payments to host railroads. Over time, our office has identified approximately $37 million in overpayments and potential recoveries for audit periods ranging between 1993 and 2008, not including over $1.4 million identified in this report. The $37 million includes at least $5.7 million in overpayments that have already been collected, and over $31 million pending potential recovery. This report is part of a series of OIG audits of Amtrak’s payments to host railroads. (See Appendix I for a list of prior reports.)

The objective of this audit was to determine whether Southern Pacific Transportation Company’s (the host railroad) on-time-performance incentives invoiced to Amtrak from January 1997 through December 1999 were accurate. Our audit scope and methodology are described in Appendix I.
SUMMARY OF RESULTS

Southern Pacific invoices to Amtrak for on-time-performance payments from January 1997 through December 1999 contained certain errors. Although Amtrak’s invoice-review process had detected about $1 million in errors, we found additional errors that resulted in $1,430,113 in overpayments. These additional errors went undetected and the invoices were paid because, as previously reported, Amtrak did not have in place an adequate invoice-review process during that period. As discussed in a recently issued report, however, Amtrak is making progress in improving its invoice-review process (see Appendix II). Amtrak’s Chief Financial Officer agreed with our recommendation to take action to recover the $1,430,113 that Amtrak overpaid the host railroad.

OPERATING AGREEMENTS

The Rail Passenger Service Act of 1970 created the National Railroad Passenger Corporation, commonly known as Amtrak, to operate a national rail passenger system. The act allowed Amtrak to contract with host railroads, such as the Southern Pacific Transportation Company,1 for certain services, equipment, and facilities, in order for Amtrak to provide national rail passenger service.

Operating agreements were developed between Amtrak and host railroads to serve as a basis for determining costs associated with these services, equipment, and facilities. Amtrak included incentives in these agreements to encourage host railroads to facilitate Amtrak’s on-time operations.2 The incentives relate to mutually agreed-upon running

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1 Southern Pacific merged with Union Pacific Railroad Company on February 1, 1998. Union Pacific is responsible for Southern Pacific routes and the invoicing for services provided to Amtrak under Southern Pacific’s operating agreement with Amtrak.
2 When an Amtrak train operates on tracks owned or operated by host railroads, the host’s dispatching center generally has complete control over the Amtrak train’s movement. An Amtrak engineer must comply with the host railroad’s instructions, such as slowing down, stopping, or sitting on a side track for a passing train.
times between established checkpoints\(^3\) during a passenger train trip. Generally, performance payments and related incentives are calculated using provisions described in appendix V (Performance Payments and Penalties) of the railroad operating agreements.

Effective November 1, 1983, Amtrak and Southern Pacific Transportation Company negotiated the Third Amendment Agreement, which contains the provisions that are relevant to our audit. The amendment agreement provisions were further amended by subsequent Amendment Agreement Change records (AACs).\(^4\) We reviewed and used the agreement and applicable AACs as the basis for determining the accuracy of Southern Pacific’s invoices for on-time-performance incentives. The amendment agreement authorized the host railroad to submit monthly invoices for the services provided to Amtrak.

The amendment agreement also gave the host railroad the right to additional payments for schedule adherence.\(^5\) On-time-performance incentive payments are set forth in appendix V of the agreement:

\[
\text{Performance payments will be paid for a train at each location where the train attains an on-time performance greater than } \% \text{ during a month. Performance penalties will be assessed against the train at each location where the on-time performance is less than } \% \text{ during a month.}
\]

Appendix V of the operating agreement also sets forth the specific criteria, generally referred to as tolerances,\(^6\) to be used to determine the on-time-performance percentage.

\(^3\) A checkpoint is a term used in an operating agreement to identify the initial starting point and endpoint of a trip or partial segment of a trip. The checkpoints are used to calculate on-time-performance incentives. The checkpoint is usually a specific location, such as a station or a crossover point between two tracks on the same railroad or between different railroads. There may be many checkpoints on a long-distance train route. Conversely, for a short route, such as Southern Pacific's line from \(\) to \(\) (Train \(\)), there may be only one checkpoint—the endpoint.

\(^4\) An Amtrak official confirmed that the AAC records we used represent all amendments to the agreement that are applicable to our audit. Further, the official indicated that she was informed that no side agreements existed that were applicable to our audit.

\(^5\) Schedule adherence refers to the ability of the host railroad to ensure that an Amtrak train operates on time—within the run time specified in the agreement plus the aggregate amount of time of allowable tolerances (delays).

\(^6\) Tolerances are allowances given for various reasons to the host railroad. The allowances are in the form of delay minutes that can be applied to an Amtrak train that is late in arriving at a station. The net effect of applying these minutes can result in a train being recorded as being on time.
The appendix also states how the provisions should be applied and how the on-time-performance incentives should be calculated. For these purposes, a train is considered on time if it is calculated as arriving at a on or before the scheduled arrival time, after taking into consideration allowed tolerance minutes.

**SOUTHERN PACIFIC’S INVOICING WAS FREQUENTLY IN ERROR**

Amtrak’s invoice-review process had detected about $1 million in errors; however, we found additional errors that resulted in $1,430,113 in overpayments. Amtrak did not detect these additional errors because, as previously reported, it did not have in place an adequate invoice-review process during that period. We recently reported, however, that Amtrak is making progress in improving its invoice-review process (see Appendix II).

Four categories of calculation errors contributed to the inaccurate invoices that led to over $1.4 million in overpayments. The invoice errors included (1) inappropriately claimed tolerances, (2) use of misapplied and/or expired contract provisions, and (3) inaccurate departure and arrival times. The impact of these three categories of errors alone accounted for about 94 percent of the total number of errors we identified.

In the last category of errors, the host railroad did not accurately report the on-time status of trains. This accounted for about 6 percent of the total errors.

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7 On-Time-Performance Incentives: Inaccurate Invoices were Paid Due to Long-standing Weaknesses in Amtrak’s Invoice-Review Process (Audit Report No. 403-2010, April 21, 2011).


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Figure 1 provides a relative percentage breakdown for the types of errors we identified.

**Figure 1.**

### Southern Pacific On-time Performance Invoice Errors

- Unallowed/Unsupported tolerances: 56%
- Incorrect application of contract provisions: 31%
- Incorrect arrival/departure time reporting: 7%
- On-time trips not claimed: 6%

*Source: Amtrak OIG analysis of Southern Pacific and Amtrak data*

The following sections discuss the four error categories we identified.⁹

**Invoices contained unallowed/unsupported tolerances.**

Southern Pacific claimed tolerances for delays that were either not allowed by the agreement or not supported by adequate source documents; these contributed to over half (about 56 percent) of the total errors. For example, for Train 11 that operated through the segment from [redacted], to [redacted] on August 1999, the host railroad claimed a miscellaneous tolerance of 20 minutes for “XOY add 2 express cars to rear.” XOY, which represents the Oakland Yard, is not a yard or a location within the segment. Further, no agreement provision specifically allows for additional tolerances related to adding express cars. This error contributed to the $3,373 in overpayments for Train 11 in this segment for August 1999.

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⁹ In the following examples of errors, in each category, other errors may have also contributed to the overpayments.

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In another example, the host railroad claimed a tolerance allowance of 824 minutes on August 1999, for Train 1 from [removed] to [removed]. The claimed tolerance was not supported by Amtrak delay reports. Based on the times in these reports, the total tolerance allowed should have been [removed] minutes—just [removed] percent of the 824 minutes claimed. This error contributed to the $19,452 in overpayments for Train 1 in this segment for August 1999.

_Invoices were based on contract provisions that were incorrectly applied or that had expired._

Southern Pacific inappropriately used expired agreement provisions and incorrectly applied these provisions in calculating its incentives, which accounted for about 31 percent of the total errors. The host railroad used running times, basic tolerance allowances, and performance rates in its calculations that were not accurate or no longer applied. For example, for Train 750 that serves the [removed] route, the host railroad used an incorrect running time and basic tolerance for August 1999. The host railroad used a 20 minutes higher running time and a 5 minutes greater basic tolerance than the times allowed by the agreement. This error contributed to the $15,103 in overpayments for August 1999.

Further, the host railroad did not consistently use the performance rates contained in the agreement provisions. For example, for Trains 725/745 and 728, the host railroad used the former performance rates of [removed] and [removed] respectively, as the basis for its calculations for August 1999, as opposed to the lower applicable rates of $ and $. For August 1999, these errors contributed to the $5,846 in overpayments for the single-segment Trains 725/745 and $9,733 in overpayments for the single-segment Train 728.

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10 Performance rates are the base rates used to calculate the host railroad’s monthly incentives earned or penalties incurred based on the on-time performance of Amtrak trains over the established rail segments.

11 Train 725 operates Monday through Friday, while Train 745 runs on Saturday and Sunday. Both trains serve the route between Sparks, Nevada, and San Jose, California.
Southern Pacific also incorrectly applied the agreement provisions related to claiming “Do Not Count” (DNC) status. Although it missed opportunities to claim in its favor, for the most part the host railroad claimed DNC status for situations that were not consistent with provisions or that were not supported. For instance, on August 1999, for Train 1’s segment from to , the host railroad claimed DNC for a heat restriction. According to the agreement provision, to qualify for DNC status, the trip the train is late in arriving at would be considered late, but would not. In subsequent trips in the days that follow, during which the train arrives late at due to the same conditions, those trips would not be the train’s on-time performance. Those trips would receive DNC status. However, the host railroad claimed that the trains did not operate on August and , meaning that the August trip is considered the trip that the train is late in operating to. Consequently, the train status should have been “late” and not “DNC.” This error contributed to the $8,409 in overpayments for Train 1 in this segment for August 1999.

In another instance, on August 1999, Southern Pacific claimed that Train 6 on the segment from to operated on time, claiming a total of 32 minutes for station delays. However, based on the Amtrak delay report, most of the station delay tolerance claimed by the host railroad resulted from . Per the agreement, if causes a train to operate late, the trip should not be as having operated, in the monthly on-time-performance calculation. This particular trip qualified as DNC and should not have been granted on-time status. This error contributed to the $4,280 in overpayments for Train 6 in this segment for August 1999.

Invoices contained incorrect departure and arrival times.

In about 7 percent of the total errors, Southern Pacific did not use accurate arrival and departure times in its on-time-performance calculations. For example, the host railroad reported that on August 1999, Train 776 departed at 4:35 p.m. from to But the Amtrak delay report listed the actual

12 A “Do Not Count” status is allowed when certain operating conditions are met. The conditions include such occurrences as . When one of these conditions causes a train to arrive the train’s performance is not counted as late or operated in the monthly on-time-performance calculation.
departure as 6:35 a.m. from [redacted] a 10-hour difference. This error contributed to the $7,035 in overpayments for the single-segment Train 776 for August 1999.

In another example, the host railroad reported that Trains 759/769 arrived at [redacted] at 12:52 p.m. on August [redacted] 1999. However, the Amtrak delay report indicated that the train arrived at [redacted] at 1:01 p.m. — 9 minutes later. This difference caused the train status to change from on time to late. This error contributed to the $1,146 in overpayments for single-segment Trains 759/769\textsuperscript{13} for August 1999.

*Invoices included inaccurate train status claims that should have been reported as on time.*

Southern Pacific did not claim on-time status when it was justified in doing so. This accounted for about 6 percent of the total errors. For instance, in its August 1999 invoice, Train 779 was shown as late to [redacted] on August [redacted] our calculation indicated that it should have been counted as arriving on time. This change would have resulted in underpayments for the single-segment Train 779. However, due to other invoice errors during the month, Amtrak overpaid $20,724 to the host railroad for Train 779 for August 1999.

**RECOMMENDATION**

We recommend that Amtrak’s Chief Financial Officer take action to recover the $1,430,113 that Amtrak overpaid to the host railroad for on-time-performance incentives.

**MANAGEMENT COMMENTS AND OIG RESPONSE**

\textsuperscript{13} Train 769 operates Monday through Friday while Train 759 runs on Saturday and Sunday. Both trains serve the route between San Diego and Paso Robles, California.
In commenting on a draft of this report, management stated that the report provides useful information on which Amtrak management can take action. Management also indicated its intent to enter into appropriate conversations with Union Pacific once this report is issued. Specifically, management stated that the Managing Deputy General Counsel, on behalf of Amtrak’s Transportation and Finance departments, will pursue any amounts that are recoverable under the law and within the terms of the applicable operating agreement between Amtrak and the host railroad. Additionally, management stated that it remains committed to making improvements to the host railroad invoice administration review process, and is currently in the process of implementing specific actions to perform complete and thorough invoice reviews prior to payment. Management’s comments meet the intent of our recommendation.

Amtrak’s letter commenting on the draft report is reprinted as Appendix III.
Appendix I

SCOPE AND METHODOLOGY

This report provides the results of an OIG review to determine the accuracy of Southern Pacific’s on-time-performance (OTP) incentives invoiced to Amtrak from January 1997 through December 1999. We performed our work from October 2009 through March 2012. We provided a draft of this report to Amtrak management on April 6, 2012, and requested a written response within 30 calendar days. Management provided its response. Certain information in this report has been omitted due to the confidential nature of the information.

For the 36-month period from January 1997 through December 1999, Southern Pacific invoiced $2,387,820, and Amtrak paid a net amount of $1,476,524. The authority to perform an audit of Southern Pacific’s invoices is established in Section 5.2(b) of the amendment agreement with Amtrak. This section allows Amtrak to audit and evaluate any payment relating to either financial or operational issues. Under Article V, Section 5.2(c), the host railroad is required to maintain supporting accounting, operating, and mechanical department records and any other data related to the

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<tr>
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<td>Add: Jan 97 Penalty</td>
<td>95,232</td>
</tr>
<tr>
<td><strong>Amtrak Net OTP Payments</strong></td>
<td><strong>$1,476,524</strong></td>
</tr>
</tbody>
</table>

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14 This audit started in November 1999 with the intention of auditing on a sample basis, but the audit was delayed when Union Pacific insisted on a 100 percent review. [After a merger, Union Pacific is now responsible for Southern Pacific’s invoices to Amtrak. (See footnote 2.)] In December 2004, we presented the preliminary audit results to Union Pacific, but due to subpoena-related investigative work, we were unable to proceed with discussion of our audit findings until 2008. In February 2008 we again presented our preliminary audit results to Union Pacific, but no resolution of the audit findings was reached. In October 2009 we restarted the audit to finalize our work.

15 We added the January 1997 penalty amount in arriving at Amtrak’s $1,476,524 in net OTP payments. We did this because under the performance penalty provision in appendix V, Section D, of the amendment agreement, the penalty cannot be applied against an earlier period — that had been closed and settled and that is beyond our audit scope.

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performance of services for Amtrak, and those records are to be made available for inspection and copying.

To determine if Southern Pacific’s on-time-performance incentives were accurately invoiced, we performed substantive testing. We reviewed the operating agreement and its amendments to establish our criteria, focusing on sections that relate to the invoicing of OTP incentives. We then reviewed relevant prior audit reports, such as Audit Report 99-501, which included the review of OTP incentive payments to Southern Pacific; and Audit Report 401-2008, regarding management’s internal controls (see Prior Audit Reports, below). We also reviewed the host railroad’s OTP reports and supporting documents included in its invoice and compared its claims against available source documents, including Amtrak delay reports and Train Operations Support System (TOSS) data. Finally, we identified any errors and calculated the overbilled and/or under-billed amounts resulting from inaccurate host railroad invoices.

Our review identified over $3.8 million in potential errors, which we classified into four categories (see Figure 1). We focused our audit on the 13 months from December 1998 through December 1999 because this period contained a significant dollar amount of OTP incentive payments that would be available for recovery if the billing was inaccurate. Over the 13-month period, Amtrak paid the host railroad $1,955,700 of the $2,437,755 in OTP incentives invoiced. However, had the host railroad invoiced Amtrak accurately based on OTP agreement provisions, it would have been clear that the host railroad was not entitled to any incentive payments during the 13-month period, and its calculation should have shown ($1,855,436) in OTP penalties. Amtrak is entitled to the under appendix V, Section D, of the amendment agreement, up to the amount of in this situation, limits the recovery to about $1.4 million of the $3.8 million in potential errors.

Our work was performed in accordance with generally accepted government auditing standards. These 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 objective. We believe that the evidence obtained

16 The Train Operations Support System is managed by Amtrak and contains data on train operations, including departure and arrival times, trip delays, and reasons for the delays.
17 For instances in which there was more than one error type, we used the error that had the greatest impact on the on-time-performance calculation for classification.

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provides a reasonable basis for our findings and conclusions based on our audit objective.

**Internal Controls**

We did not review Southern Pacific’s internal control structure from March 1997 to January 2000, the time period during which it submitted its invoices. However, we performed and relied on substantive testing to determine the dollar amounts attributable to errors invoiced by the host railroad. In addition, while we did not assess Amtrak’s internal controls in its monthly invoice reviews, we did rely on our prior audit work, which had addressed the adequacy of those controls.

**Computer-Processed Data**

We used computerized Amtrak TOSS data to verify the OTP data in Southern Pacific’s invoices. However, where Amtrak delay reports were available, we used them as the primary source to support our work. Although we did not verify the reliability of the TOSS data, Union Pacific\(^{18}\) has in the past accepted this information as an alternate form of support in the absence of Amtrak delay reports. Therefore, we considered the data sufficiently reliable for the purpose of our audit objective.

We also used computer-processed data contained in the hard copies of Amtrak’s electronic records of Southern Pacific’s invoices. To test the validity of the data, we compared Amtrak’s records against the host railroad’s invoices. We then compared the total amount paid on Amtrak’s records against the total amount paid in the Accounts Payable module of Amtrak’s Accounting Materials and Purchasing System\(^{19}\) for a judgmental sample within our audit period. Based on these tests, we concluded that the data were sufficiently reliable to be used in meeting the assignment’s objective.

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\(^{18}\) As previously discussed in footnote 2, after a merger, the Union Pacific is now responsible for Southern Pacific’s invoices to Amtrak.

\(^{19}\) The system was a comprehensive set of software modules that support the accounting, inventory, and purchasing business functions. Material, supplies, and services were requested, ordered, received, and paid for through the system.

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Prior Audit Reports

We reviewed the following audit reports and used information from them in conducting our audit:


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20 RRCA stands for Railroad Contract Administration.
On-Time-Performance Incentives: Inaccurate Invoices Were Paid

Appendix II

EXCERPT FROM RECENT REPORT DISCUSSING AMTRAK’S PROGRESS IN IMPROVING ITS INVOICE-REVIEW PROCESS


PROGRESS BEING MADE TO DEVELOP A PROCESS FOR THOROUGHLY REVIEWING INVOICES

Weaknesses in the invoice-review process have been long-standing, but over the last year, Amtrak has made progress in addressing the issue. Weaknesses in oversight and controls for reviewing invoices were the main cause of overpayments to CSX. In August 2008, we pointed out that Amtrak’s management controls over the review of invoices were inadequate and ineffective, and that host railroads had consistently overbilled Amtrak. We made recommendations to improve Amtrak’s invoice-review process. Since March 2010, we have issued three additional reports that found that Amtrak


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overpaid three host railroads for on-time-performance (OTP) incentives. In all three reports, we concluded that the company had not taken adequate steps to improve its management controls and review process for these invoices. In response to the March 2010 report, Amtrak agreed to apply additional resources and establish a process to thoroughly review invoices for OTP incentives and other costs before making payments. It also provided us with a plan showing tasks to be completed, with milestone dates. The invoice-review process was to be completed by December 31, 2010, but the original milestone dates were not met. Amtrak revised its goal and expected improvements to the invoice-review process to be complete by the end of December 2011. However, that goal was also not met.

These missed milestones are not without other progress. Over the last year, Amtrak has made progress in addressing our recommendations. The Law Department is actively working to negotiate settlements on overpayments we identified. The Host Railroad Invoice Administration Group was established and has started reviewing selected invoices using a limited set of factors, which are documented in eTrax. In at least one case, the group has withheld payment on an invoice where errors were identified. Also, according to a senior director in the Finance Department, a policy and procedures manual for the Host Railroad Invoice Administration group is currently being drafted. Further, Finance Department officials continue to work with the IT Department to develop reports to facilitate the review and have met with us to discuss business practices for reviewing invoices. Additional activities include creating an e-mail box for streamlined routing of communications, invoices, and supporting documentation, and developing a monthly invoice-review checklist detailing invoice-review procedures.

To fully address our prior recommendations, Amtrak has committed to improving its process to perform complete and thorough reviews of all host railroad invoices prior to approving them for payment. Specifically, Amtrak plans to develop policies and procedures for reviewing all invoices, create job aids detailing audit procedures and required supporting documentation to facilitate invoice processing, level out

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11 eTrax is a software system, used by Amtrak, to document the receipt, approval, and payment of invoices.
responsibilities among Host Railroad Invoice Administration officers, cross-train officers, develop a training program, and take action to collect the outstanding overpayments identified in prior audit reports. The senior director informed us that a major hurdle that Amtrak deals with is that the contract agreement and amendment agreement changes are not up to date.

Over time, we have identified approximately $37 million in overpayments and potential recoveries for audit periods ranging between 1993 and 2008, including over $700,000 in this report. The $37 million includes at least $5.7 million in overpayments that have already been collected. This significant amount of overpayments affects Amtrak’s cash flow and ability to effectively manage its activities. Further, these funds, had they been available, might have been used in other areas or to reduce reliance on federal subsidies.
COMMENTS FROM AMTRAK’S ACTING CHIEF FINANCIAL OFFICER


The OIG audit report provides useful information on which Amtrak management can take action. Management remains committed to making valuable improvements to the host railroad invoice administration review process and is currently in the process of implementing specific actions steps to allow management to perform complete and thorough invoice reviews prior to payment. With this information, the Managing Deputy General Counsel, on behalf of Amtrak’s Transportation and Finance Departments, will pursue any amounts that are recoverable under the law and within the terms of the applicable Operating Agreements between Amtrak and Southern Pacific Transportation Company ("Southern Pacific"), which is a predecessor entity of Union Pacific Railroad Company. As soon as the final version of this report is issued, we will initiate appropriate conversations with Union Pacific and will keep the OIG apprised of our progress.

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Appendix IV

ABBREVIATIONS

AAC  Amendment Agreement Change
DNC  do not count
OIG  Office of Inspector General
OTP  on-time performance
TOSS  Train Operations Support System
Appendix V

OIG TEAM MEMBERS

See See Young          Senior Director, Audits
Anil Gunaratne        Senior Auditor
Edgardo Carlos        Senior Auditor
Trig Alonso           Auditor
Michael P. Fruitman  Principal Communications Officer

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## OIG Mission and Contact Information

**Amtrak OIG’s Mission**  
Amtrak OIG’s mission is to:

- conduct and supervise independent and objective audits, inspections, evaluations, and investigations relating to Amtrak programs and operations;
- promote economy, effectiveness, and efficiency within Amtrak;
- prevent and detect fraud, waste, and abuse in Amtrak's programs and operations;
- review security and safety policies and programs; and
- review and make recommendations regarding existing and proposed legislation and regulations relating to Amtrak's programs and operations.

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- **Phone:** 800-468-5469

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