



**OFFICE *of* INSPECTOR GENERAL**  
NATIONAL RAILROAD PASSENGER CORPORATION

# **ANNUAL AUDIT PLAN FOR 2020, Mid-Year Amendment**

**OIG-AP-2020 (amended) | July 16, 2020**

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## INSPECTOR GENERAL'S MESSAGE

In January of this year we presented our audit plan for calendar year 2020. In March, the COVID-19 pandemic took hold, creating a series of unprecedented challenges for the country and for Amtrak (the company) as a core public transportation provider. Since then, the company's ridership has decreased by about 95 percent, and the company has taken significant actions in response, to include steps to maintain its financial solvency. In light of these historic challenges and their impacts on the company and the travelling public, we reevaluated our audit plan to ensure that we continue to direct resources to the areas with the highest risks and impacts.

In pertinent part, our mission remains the same: to conduct independent, objective audits to improve the company's economy, efficiency, and effectiveness, while preventing and detecting fraud, waste, and abuse. This updated plan provides a road map for accomplishing this mission and ensuring we focus on the most important and impactful issues related to the company's programs and operations. These include assessments of the company's response to the COVID-19 pandemic and the myriad accompanying efforts and issues such as planning, safety, workforce considerations, and finances. It also includes assessments of once-in-a-generation programs that the company plans to continue pursuing, such as the Gateway program to double rail capacity between New York and New Jersey, and the replacement of the company's Amfleet equipment.

In amending and reprioritizing our 2020 plan, we used a disciplined, risk-based process based on several factors, including our assessment of the company's top management and performance challenges,<sup>1</sup> congressional interests, the results of our prior work, and risks identified by company officials. We then used this information to identify audits that could help the company achieve its mission and advance our statutory responsibilities.

Table 1 lists our planned audits for the remainder of calendar year 2020 in priority order. As the year unfolds, we may adjust this plan further to ensure that we continually direct resources to the areas with the highest risks and impacts.

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<sup>1</sup>Amtrak: *Top Management and Performance Challenges—Fiscal Years 2019-2020* (OIG-SP-2018-011), September 28, 2018.

*Amtrak Office of Inspector General*  
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We welcome input on our planned work. Please direct any questions or comments to me or Jim Morrison, Assistant Inspector General for Audits, at 202-906-4600.

Sincerely,

A handwritten signature in black ink that reads "K. H. Winters". The signature is written in a cursive style with a long horizontal flourish at the end.

Kevin H. Winters  
Inspector General

*Amtrak Office of Inspector General*  
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***Table 1. Audits Planned for the Remainder of 2020***

Audit Title	Focus Area
1. Assessing the Response to the Pandemic	Governance
2. Assessing Company Efforts to Realign its Reduced Workforce	Human Resources
3. Assessing the Capital Project Planning Process	Governance
4. Assessing Company-wide Program Management	Governance
5. Reviewing the Procurement of Amfleet Replacement Rolling Stock	Acquisition and Procurement
6. Assessing the Process for Allocating State-Supported Costs	Governance
7. Reviewing the Early Projects Supporting the Gateway Program	Governance
8. Assessing How the Company Determines its Information Technology Priorities	Information Technology
9. Reviewing Management of the Americans with Disabilities Program	Governance
10. Monitoring the FY 2020 Consolidated Financial Statement Audit*	Governance

\*The Inspector General Act of 1978, as amended, requires this monitoring project.

# OIG MISSION AND CONTACT INFORMATION

## Mission

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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](http://www.amtrakoig.gov)

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Report suspicious or illegal activities to the OIG Hotline

[www.amtrakoig.gov/hotline](http://www.amtrakoig.gov/hotline)

or

800-468-5469

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