



OFFICE *of* INSPECTOR GENERAL  
NATIONAL RAILROAD PASSENGER CORPORATION

# ANNUAL AUDIT PLAN FOR 2025

OIG-AP-2025 | February 7, 2025

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## INSPECTOR GENERAL'S MESSAGE

We are pleased to present our audit plan for calendar year 2025. We plan to continue to focus our work on Amtrak's (the company) oversight of major capital programs with an emphasis on those funded by the Infrastructure Investment and Jobs Act (IIJA).<sup>1</sup> By far the largest federal investment in passenger rail in generations, IIJA provides the company access to as much as \$66 billion in funding. In addition to overseeing this historic taxpayer investment, we will continue to assess the complex challenges the company faces as it keeps pace with the daily demands of running a railroad—operating a safe, secure, and modern service that is responsive to evolving customer demands.

Our ongoing work aligns with these opportunities and challenges. To date, our capital oversight portfolio includes projects exceeding \$40 billion, including several receiving IIJA funds. For example, we are currently reviewing the \$16 billion Hudson Tunnel project and the company's \$5 billion effort to upgrade its maintenance facilities. Meanwhile, our ongoing work on high-risk operating challenges includes assessing the company's actions to prevent injuries and deaths from trespasser and vehicle strikes, and its efforts to meet the customer service needs of passengers with disabilities.

In 2025, we will continue to build on this body of work. The capital programs we plan to review include the company's \$2.7 billion replacement project to replace the Susquehanna River Bridge in Maryland and its \$1.6 billion program to rehabilitate the East River Tunnel in New York. We will also assess several cross-cutting governance issues inherent to the capital planning process, including how the company manages project schedules, estimates labor needs, and coordinates track outages for projects along the Northeast Corridor. Our planned audits of operating challenges include the company's efforts to mitigate cybersecurity risks posed by third parties, its effectiveness in communicating with passengers, and its plans to modernize its information systems.

To develop our 2025 plan, we assessed the results of our prior audits and considered emerging issues and risks. We requested input from internal stakeholders, including company executives, and from external stakeholders, including the Federal Railroad Administration and the Northeast Corridor Commission. We also assessed risks and challenges that are of likely interest to company stakeholders, including the Board of Directors and Congress, and we identified areas that could potentially add value to the

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<sup>1</sup> Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, 135 Stat. 429 (2021).

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upcoming reauthorization process. Our plan prioritizes projects that we anticipate will provide the greatest value to the company and its stakeholders as well as fulfill our statutory responsibilities to provide findings and recommendations that will improve the company's efficiency and effectiveness. Beyond our formal recommendations, we have also observed a growing trend whereby the company preemptively addresses problems even before our work is complete, thus expanding our impact. We anticipate this trend continuing.

We have summarized our 2025 annual audit plan in two tables: Table 1 lists our ongoing audits, and Table 2 lists the audits we plan to start in 2025, in priority order.

As the year progresses, we will monitor emerging risks and, if necessary, pivot to ensure that our work aligns with the issues most relevant to the company and its stakeholders. We welcome your input on our plan. Please direct any questions or comments to me or J.J. Marzullo, Assistant Inspector General for Audits, at 202-906-4600.

Sincerely,



Kevin H. Winters  
Inspector General

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**Table 1. Ongoing Audits (As of February 2025)**

Title	Issue Area <sup>a</sup>
1. <b>Cloud computing.</b> Assess the extent to which the company has implemented effective governance processes and security controls for cloud computing.	Technology
2. <b>Customer service for passengers with disabilities.</b> Assess the company's efforts to provide high-quality customer service to passengers with disabilities.	Train Operations
3. <b>Train strikes.</b> Assess the company's efforts to identify and manage its risk of train strikes on existing, new, and expanded routes.	Safety and Security
4. <b>Pre-award contract oversight.</b> Assess the extent to which the company has effective controls and policies governing the pre-award phase to ensure that contracts are in its best interest.	Procurement
5. <b>Family Medical Leave Act (FMLA).</b> Assess the extent to which the company is effectively managing FMLA leave.	Human Capital
6. <b>Hudson Tunnel.</b> Assess the company's efforts to support the \$16 billion project to replace the Hudson River tunnel and oversee its interests as the project advances.	Major Programs
7. <b>Maintenance facilities.</b> Assess the company's management of a \$5 billion effort to update facilities needed to maintain new Acela, Airo, and long distance passenger trains.	Major Programs
8. <b>State of good repair.</b> Assess the strategy, processes, and data the company uses to manage its state of good repair work.	Asset Management
9. <b>Oversight of the FY 2024 single audit.</b> <sup>b</sup>	Financial Management

Note:

<sup>a</sup> Our audits align with OIG's nine strategic focus areas: Asset Management, Financial Management, Governance, Human Capital, Technology, Major Programs, Procurement, Safety and Security, and Train Operations.

<sup>b</sup> The monitoring of this audit is required by the Inspector General Act of 1978, as amended.

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**Table 2. Planned Audits for Calendar Year 2025**

Title	Issue Area
1. <b>Force account and outage planning.</b> Assess the extent to which the company has evaluated and planned for force account (labor) and track outage needs for projects along the Northeast Corridor.	Governance
2. <b>Positive Train Control (PTC).</b> Evaluate the company's efforts to operate PTC, measure its performance, and assess safety risks.	Safety and Security
3. <b>Third-party cybersecurity risks.</b> Assess the company's efforts to mitigate cybersecurity risks related to vendors and suppliers hosting, supporting, or connecting to the company's systems and networks.	Technology
4. <b>Post-award contract oversight.</b> Assess the extent to which the company effectively oversees and manages contracts after awarding them.	Procurement
5. <b>Data governance.</b> Assess the effectiveness of the company's governance over the ownership, use, and security of its data.	Governance
6. <b>IIJA grant compliance.</b> Assess the company's controls to ensure compliance with key terms of the IIJA funding grant.	Financial Management
7. <b>Project schedule management.</b> Assess the company's efforts to develop, coordinate, and adhere to program and project schedules.	Governance
8. <b>East River Tunnel.</b> Assess the company's management and oversight of the \$1.6 billion program to rehabilitate the East River Tunnel in New York.	Major Programs
9. <b>Construction safety.</b> Assess the company's efforts to maintain a safe work environment as multiple major capital projects move from the design phase to construction.	Safety and Security
10. <b>Communicating information to passengers.</b> Assess the extent to which the company's communication processes and systems provide accurate, timely, and consistent information to passengers.	Train Operations
11. <b>Modernizing technology systems.</b> Assess the company's efforts to effectively manage the replacement and integration of core operating and financial systems.	Technology
12. <b>Susquehanna River Bridge.</b> Assess the company's management and oversight of the \$2.7 billion project to replace the movable bridge over the Susquehanna River in Maryland.	Major Programs
13. <b>Americans with Disabilities Act (ADA).</b> Assess the company's progress in achieving compliance with the Americans with Disabilities Act.	Major Programs
14. <b>Oversight of the FY 2025 consolidated financial statement audit.<sup>a</sup></b>	Financial Management
15. <b>Oversight of the FY 2025 single audit.<sup>a</sup></b>	Financial Management

Note:

<sup>a</sup> The monitoring of this audit is required by the Inspector General Act of 1978, as amended.

# 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)

## Reporting Fraud, Waste, and Abuse

Report suspicious or illegal activities to the OIG Hotline

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

or

800-468-5469

## Contact Information

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