



OFFICE *of* INSPECTOR GENERAL
NATIONAL RAILROAD PASSENGER CORPORATION

ANNUAL AUDIT PLAN FOR 2026

OIG-AP-2026 | February 6, 2026

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INSPECTOR GENERAL'S MESSAGE

We are pleased to present our audit plan for calendar year 2026. This year's plan continues our focus on Amtrak's (the company) historic efforts to modernize its trains, bridges, stations, and other assets. Funded largely by the Infrastructure Investment and Jobs Act (IIJA),¹ the company's capital expenditures have jumped by more than 400 percent in recent years—by far the largest investment in passenger rail since the company's creation—with annual spending planned to peak in the coming years. This massive increase presents enormous challenges and opportunities. At the same time, the company faces a different—but no less difficult—set of challenges inherent in meeting its core obligations of running a safe, efficient, financially stable passenger railroad.

Our ongoing work aligns closely with these challenges and opportunities. For example, we are actively reviewing the company's efforts to manage its multi-billion-dollar backlog of infrastructure state-of-good-repair needs. We are also assessing the effectiveness of its procurement processes, evaluating its data management and cloud computing practices, and reviewing its implementation of positive train control—a critical safety system for trains.

In 2026, we plan to build on this body of work by assessing some of the company's major capital projects, including the \$2.1 billion Sawtooth Bridges Replacement Project in New Jersey and the \$2.7 billion project to replace the Susquehanna River Bridge in Maryland. We also plan to review its oversight of contractors on its largest capital projects, its decommissioning of hundreds of legacy train cars and locomotives, its customer service during extended en route delays, and its management of multi-billion-dollar spare parts contracts.

To develop our 2026 plan, we assessed the results of our prior audits and considered emerging issues and risks. We then sought input from internal and external stakeholders, including company executives and officials from the Federal Railroad Administration. We also considered the risks and challenges of likely interest to other key stakeholders, including the company's Board of Directors and Congress. Our plan prioritizes the highest-risk, highest-impact issues and fulfills our statutory responsibility to help improve the company's efficiency and effectiveness.

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

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We have summarized our 2026 annual audit plan in two tables: Table 1 lists our ongoing audits, and Table 2 lists the audits we plan to start in 2026.

As the year progresses, we will monitor emerging risks and, if necessary, pivot to ensure that our work aligns with the most relevant issues. 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,

A handwritten signature in black ink, appearing to read "K. H. Winters", with a stylized flourish at the end.

Kevin H. Winters
Inspector General

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Table 1. Ongoing Audits (As of February 2026)

Asset Management	State of good repair. Assess the strategy, processes, and data the company uses to manage its state-of-good-repair work for infrastructure assets.
	Trainset acquisition lessons learned. Identify lessons from the company's trainset acquisitions that could help inform ongoing and future rolling stock procurements.
Governance	Data governance. Assess the effectiveness of the company's governance over the ownership, use, and security of its data.
	Track outage and force account planning. Assess the company's efforts to plan and manage track outages and force account (labor) on the Northeast Corridor.
Procurement	Technology services contract. Assess the cost, schedule, performance, and oversight of a multi-million-dollar technology services contract.
	Construction services contract. Assess the cost, schedule, performance, and oversight of a multi-million-dollar construction services contract.
Safety & Security	Positive train control (PTC). Evaluate the company's efforts to operate PTC, measure its performance, and assess safety risks.
	Physical security of Penn Coach Yard. Assess the company's efforts to safeguard its employees, contractors, and assets at Penn Coach Yard in Philadelphia.
Technology	Cloud computing practices. Assess the extent to which the company has implemented effective governance processes and security controls for cloud computing.
Financial Management	IIJA compliance. Assess the company's controls to ensure compliance with key terms of the IIJA funding grant.
	Oversight of the FY 2026 single audit.^a

Note:

^aThe 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 2026

Major Programs	30th Street Station redevelopment. Assess the company's management and oversight of the \$550 million redevelopment project at Philadelphia's 30th Street Station, and how it could apply lessons learned to the New York Penn Station redevelopment.
	Project schedule management. Assess the effectiveness of the company's efforts to develop and maintain its schedules on its capital projects.
	Sawtooth Bridges. Assess the company's management and oversight of the \$2.1 billion Sawtooth Bridges Replacement Project.
	Oversight of construction management contractors. Assess the company's oversight of construction management contractors engaged on its multi-billion-dollar portfolio of capital projects.
	Susquehanna River Bridge. Assess the company's management and oversight of the \$2.7 billion Susquehanna River Bridge Project.
Asset Management	Decommissioning rolling stock. Assess the company's strategy for decommissioning hundreds of legacy rolling stock assets over the next decade, including managing the operational and financial implications.
	Bridge inspection management. Assess the company's bridge inspection program to ensure it is conducting regulatory compliant inspections that provide useful data to maintain safe operations.
	Real property management. Assess the company's efforts to maximize revenue and cost savings associated with its real property assets, such as offices, stations, warehouses, and industrial facilities.
	Technical support and spares supply agreements. Assess the company's management and oversight of its multi-billion-dollar service agreements for rolling stock assets.
Train Operations	Customer service during extended train delays. Assess the company's efforts to manage the customer experience during exceptionally long en route delays.
Technology	Decommissioning obsolete technology. Assess the company's processes for decommissioning obsolete technology assets to enhance modernization, reduce waste, and ensure data security.
Procurement	Contract audits. Assess the cost, schedule, performance, and oversight of selected company contracts. This is part of a series of audits to ensure the company is effectively managing its contracts.
Human Capital	Insights on health care fraud. Identify health care fraud risks the company's self-insured medical plans face and mitigation activities that could help address those risks.
Financial Management	Oversight of the FY 2026 consolidated financial statement audit.^a
	Oversight of the FY 2026 single audit.^a

Note: ^aThe monitoring of this audit is required by the Inspector General Act of 1978, as amended.

OIG MISSION AND CONTACT INFORMATION

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

800-468-5469

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