MANAGEMENT OF OVERTIME

Best Practice Controls Can Help in Developing Needed Policies and Procedures

Memorandum

To: Executive Working Group on Overtime
             DJ Stadtler, Vice President, Operations
             Joseph McHugh, Vice President, Government Affairs
             Gordon Hutchinson, Acting Chief Financial Officer
             William Herrmann, Deputy Managing General Counsel

From: David R. Warren
             Assistant Inspector General, Audits

Date: March 26, 2013

Subject: *Management of Overtime: Best Practice Controls Can Help in Developing
            Needed Policies and Procedures* (Report No. OIG-A-2013-009)

In Calendar Year (CY) 2011, Amtrak agreement employees[1] earned about a reported
$201 million in overtime, with 1,123 (over 6 percent) of them earning more than $35,000
in overtime. The Consolidated and Further Continuing Appropriations Act 2012 placed
a $35,000 cap on the amount of overtime that can be earned by an Amtrak employee.
The legislation allowed the cap to be waived when the President of Amtrak determines
that such a cap poses a risk to the safety and operational efficiency of the system.

Given congressional concern about the use of overtime and the significant reported
overtime costs, we initiated an audit to assess the adequacy of management controls
related to the approval and use of overtime. Specifically, our reporting objective is to
assess the adequacy of management controls—policies, procedures, and practices—for
approving and overseeing the use of overtime. In addition, since our work was
initiated, we reported on a significant case of overtime fraud and abuse.[2] For a
discussion of our scope and methodology, see Appendix I.

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[1] These are employees covered by union agreements.
[2] *Fraud: Overtime Fraud and Abuse by Amtrak's Mid-Atlantic Communications and Signals Department
Employees* (OIG-I-2012-018, September 5, 2012).

SUMMARY OF RESULTS

Amtrak has started to focus management attention on improving controls over the approval and use of overtime. However, much work remains to be done, and current management controls over the approval and oversight of overtime are inadequate. This situation leaves the company highly vulnerable to overtime fraud and abuse. Key results of our work show:

- Overtime paid in CY 2012 compared with CY 2011 decreased from about $201 million to $163 million (by 19 percent). Managers attributed this decrease largely to reductions in available funding as opposed to specific management initiatives.

- Overtime control procedures are ad hoc in nature and vary from department to department. The maximum number of hours that can be worked per day vary by department—ranging from 12 hours to no limit. For example, a track foreman worked overtime 213 days (ranging from 9 to 19 hours per day) and was paid about $115,022 in overtime during CY 2011.

- According to a senior Amtrak official, an executive oversight group was established to develop procedures for employees who annually were paid more than $35,000 in overtime and for overtime controls in general. Members of the group have requested and are receiving monthly reports on overtime so they can identify cost centers with relatively high overtime use.

- In March 2013, Amtrak reported to Congress that 703 employees received waivers to the legislative cap in CY 2012. However, procedures have not been developed for documenting and supporting these waivers. The oversight group is working to develop overtime approval and oversight procedures. Consequently, there is no documented assurance that the waivers are based on risk to safety or operational efficiency, as required by the legislation.

In September 2012, we reported on a significant case of overtime fraud and abuse within the Engineering Department those likely involved losses of over $100,000.[3] The case also showed a breakdown in supervisory management controls.

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[3] OIG-I-2012-018, September 5, 2012.

Addressing this longstanding issue requires new approaches to policies and procedures. We have identified select best practice time and attendance controls and risk mitigation approaches. We are recommending that these practices and approaches be incorporated into the policies and procedures that are being developed for supporting the legislative cap overtime waiver and management of overtime in general.

Amtrak's Vice President, Operations, and Acting Chief Financial Officer provided comments on a draft of this report (see Appendix III). They concurred with our recommendations.

COMPANY-WIDE BEST PRACTICE CONTROLS CAN HELP IMPROVE MANAGEMENT OF OVERTIME

Starting in April 2011, senior managers have taken initial steps to improve the management controls related to overtime and have established an executive working group to further focus on the issue. We have identified a number of key areas where management controls can be improved, such as (1) addressing the ad-hoc nature of policies and procedures used by the various departments for approving overtime, and (2) capturing data on the reasons for overtime. We have also identified management control and risk mitigation approach best practices that can be used to address these issues.

Management Actions and Recent Overtime Expenditures

An executive working group[4] was established to develop procedures for identifying and reporting on employees who earned more than $35,000 in overtime and for overtime controls in general. These procedures and controls are in the process of being developed. In April 2011, the group started to receive monthly overtime reports. They are using the monthly reports to identify cost centers with relatively high overtime use. As required by law, Amtrak began providing Congress with quarterly reports on employees who exceeded the legislative cap during CY 2012. At the end of June 2012, the Finance Department provided the executive oversight group with a list of

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[4] The group consists of the Vice President, Operations; Vice President, Government Affairs and Corporate Communications; Acting Chief Financial Officer; Chief Engineer; and Deputy Managing General Counsel.

employees who earned more than $35,000 in overtime. The first report was sent in August 2012 and showed that 42 employees exceeded the cap. The second report, sent on March 11, 2013, showed that 703 employees exceeded the cap during CY 2012.

The reported number of employees and paid overtime for employees who were paid more than $35,000 in overtime between CY 2011 and CY 2012 decreased by about 37 percent and 40 percent, respectively, as seen in Table 2.

Table 2. Comparison of Employees Reportedly Paid More Than $35,000 in Overtime During CY 2011 and CY 2012 ($ in millions)

Department	January–December 2011		January–December 2012		Difference, 2012 vs. 2011	
	Number of Employees	Paid Overtime	Number of Employees	Paid Overtime	Number of Employees	Paid Overtime
Engineering	560	$29.2	294	$14.8	(266)	($14.4)
Transportation	363	16.1	326	14.2	(37)	(1.9)
Mechanical	172	8.1	63	2.7	(109)	(5.4)
Police	21	1	20	.9	(1)	(.1)
Other	7	.4	0	0	(7)	(.4)
Total	**1,123**	**$54.8**	**703**	**$32.7**	**(420)**	**($22.1)**
Percentage Change					**(37)**	**(40)**

Source: OIG analysis of Amtrak data

The amount of overtime paid employees in each department showed a decrease between CY 2011 and 2012. The largest dollar reduction occurred in the Engineering Department. According to the former Chief Engineer, capital funding for the Engineering Department decreased over 50 percent, from about $1 billion in FY 2011 to about $450 million in FY 2012. The former Chief Engineer also stated the decrease in expenditures resulted primarily from the expiration of American Recovery and Reinvestment Act (ARRA) funding for capital improvement projects.

Current Approach to Managing Overtime is Ad Hoc in Nature

As of March 2013, the executive working group had not yet developed company-wide policies and procedures for approving and overseeing overtime in general or specifically as it relates to the waiver process for exceeding the $35,000 cap. In the

absence of company-wide overtime management controls, overtime is managed on an ad-hoc basis from department to department. Further, the company does not routinely collect data that capture the reasons for overtime use. Such information is essential to developing effective policies and procedures for controlling the use of overtime. As our September 2012 investigative report demonstrates, this lack of controls leaves the company highly vulnerable to overtime abuse and fraud.

In September 2012, we reported that multiple employees defrauded Amtrak by being paid for regular and overtime hours not worked.[5] We also found that supervisors provided inadequate supervision and oversight and did not prevent the fraud or abuse that occurred. While we were not able to conclusively quantify the full amount lost to fraud in this investigation, it is likely that additional employees were paid for hours that were not worked; losses could total over $100,000. In response to our report, management acted quickly and aggressively to discipline those employees who committed fraud, or failed in their supervisory responsibilities.

Vulnerabilities to additional fraud and abuse exist since each department has ad-hoc policies and procedures for the management of overtime. Similarly, procedures have not been developed for documenting and supporting waivers to the legislative cap. Further, only the Mechanical Department has started to collect data on the causes of overtime. The Chief Mechanical Officer stated that based on his knowledge and experience, the causes of overtime include holidays, job vacancies, late trains, and weather. However, he stated that he does not have data that show the amount of overtime by these various categories. In November 2011, the Chief Mechanical Officer instituted a system to collect data on the causes of overtime.

The former Chief Engineer stated that in his view, overtime is driven by such factors as the timing and funding for capital projects, reimbursable projects, job vacancies, inadequate training, and weather. However, Engineering does not track data on the causes of overtime. In October 2011, Engineering initiated a new process for approving overtime. According to the Deputy Chief Engineer, all overtime requests must be approved by the first-line supervisor, the Assistant Division Engineer, the Division Engineer, and finally by the Deputy Chief Engineer.

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[5] OIG-I-2012-018, September 5, 2012.

Amtrak Office of Inspector General
**Management of Overtime: Best Practices Can Help in
Developing Needed Policies and Procedures**
Report No. OIG-A-2013-009, March 26, 2013

The number of hours that employees are authorized to work varies by department, based on Federal Railroad Administration (FRA) hours of service rules or departmental policy. For example,

- In Transportation, engineers and conductors are subject to FRA hours-of-service regulation and can work a maximum of 12 hours per day. Other Transportation employees have no policy limits on the maximum that they can work each day.

- Signal employees working in the Engineering Department are also subject to the FRA regulation and can work a maximum of 12 hours per day. Under departmental policy, all other Engineering employees can work a maximum of 16 hours per day.

- In Mechanical, one division policy limits the maximum number of work hours to 12 per day. The other divisions have no limit on maximum daily work hours.

Engineering also allows supervisors to authorize employees working along high-speed tracks to work more than 16 hours per day in emergencies. Payroll data show that some employees are routinely authorized to work more than 12 hours a day. For example:

- A track foreman worked overtime 213 days during calendar year 2011, ranging from 9 to 19 overtime hours per day and earning $115,022 in overtime.

- A corridor gang foreman worked overtime 177 days during calendar year 2011, ranging from 9 to 16 overtime hours per day and earning $110,364 in overtime.

- An electric track lineman worked overtime 104 days during calendar year 2011, ranging from 9 to 23 overtime hours per day and earning $107,953 in overtime.

- A power director worked overtime 51 days during calendar year 2011, ranging from 9 to 24 overtime hours per day and earning $116,826 in overtime.

The work schedules of these individuals raise the question of how safe and productive an employee can be while working this exceedingly high number of hours each day for extended periods of time. A June 2006 FRA report[6] on railroad maintenance-of-way workers concluded that

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[6] *Work Schedules and Sleep Patterns of Railroad Maintenance of Way Workers,* U.S. Department of Transportation, Federal Railroad Administration (Report RR6-05.1, June 2006).

7

Amtrak Office of Inspector General
**Management of Overtime: Best Practices Can Help in
Developing Needed Policies and Procedures**
Report No. OIG-A-2013-009, March 26, 2013

- overtime levels that exceed 8 hours per week, if done on a regular basis, may prevent the employee from achieving full rest and recovery; and

- when employees gets less than 6 hours of nighttime sleep on workdays, their performance decreases.

Lastly, Amtrak's President and CEO waived the legislative cap for 703 employees in CY 2012 based on a determination that exceeding the cap was necessary to avoid a risk to the safety or operational efficiency of the system. However, management controls such as standard documentation to support waivers to the legislative cap have not been developed. As a result, there is no documented assurance that overtime earned in excess of the legislative cap was based on a risk to safety or operational efficiency. The report to Congress showing that 703 employees exceeded the legislative cap was based on payroll data only; no documentation was submitted from the various departments to indicate that overtime was required because of a risk to safety or operational efficiency. The Vice President, Corporate Communications and Governmental Affairs, who signed the report, stated that he relies on the various department heads to ensure that the overtime was required because of a risk to safety or operational efficiency.

Best Practices Can Help Manage Overtime

The use of excessive overtime has been a longstanding issue within Amtrak and a concern of Congress. However, adequate management controls are lacking in this area. A senior finance official recognized legitimate reasons for the use of overtime, but noted that not all overtime decisions are outside of a manager's control. He noted, for example, that due to train traffic during the day, some work can only be performed at night, but the employees' regular work shift is during the day. In order to complete the work at night, the employees are paid overtime. He questioned whether the regular work schedule for these employees could be changed, thus avoiding the need for overtime.

Recognizing that the company is working to develop such controls and seeking alternatives, we identified best practice management controls that are used for time and

attendance systems. In January 2003,[7] the Government Accountability Office reported that standard internal controls for a time-and-attendance system that supports reporting of reliable financial information and operates effectively and efficiently should include such factors as

- policies and procedures that set forth the responsibilities of employees, timekeepers (if applicable), supervisors, and others regarding recording, examining, approving, and reporting of time and attendance information;

- supervisory responsibility for authorizing and approving time and attendance transactions;

- approval for overtime occurring before the work has been performed when feasible and, when not feasible, as soon as possible after the work has been performed; and

- approval of time and attendance reports and related documents being based on personal observation, work output, timekeeper verification, information checks against other independent sources, or a combination of these methods.

Also, in March 2012, we reported that Amtrak lacks an organization-wide system of management controls that provide reasonable assurance that the operations are being carried out in an effective and efficient manner.[8] Our work showed that a best practice for addressing risks is the use of an enterprise risk management framework. Among other things, that framework provides the following steps for helping to mitigate risks such as overtime abuse.

- Establishing a tone at the top showing commitment to addressing the problem, company management and supervisors playing key roles in setting and maintaining the organization's ethical tone, providing guidance for proper behavior, removing temptations for unethical behavior, and providing discipline when appropriate.

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[7] *Internal Control: Maintaining Effective Control over Employee Time and Attendance Reporting* (GAO-03-352G, January 1, 2003).

[8] *Amtrak Corporate Governance: Implementing a Risk Management Framework is Essential to Achieving Amtrak's Strategic Goals* (Report No. OIG-A-2012-007, March 30, 2012).

9

Amtrak Office of Inspector General
Management of Overtime: Best Practices Can Help in
Developing Needed Policies and Procedures
Report No. OIG-A-2013-009, March 26, 2013

- Developing standard policies and procedures for implementing management controls. Policies describe appropriate business practices and authorization protocols, and are implemented consistently.

- Accumulating data necessary to analyze the causes of problems. Pertinent information should be identified, captured, and distributed in a form and time frame that permits people to perform their duties efficiently.

- Involving employees in identifying solutions. Personnel know how their activities relate to the work of others, enabling them to recognize problems, determine causes, and take corrective action.

Appendix II provides best practice key principles for (1) making a risk assessment, (2) responding to risks, and (3) developing control activities.

CONCLUSIONS AND RECOMMENDATIONS

A sound management control environment for approving and overseeing the use of overtime does not exist on a corporate-wide basis. This leaves the corporation vulnerable to overtime abuse and fraud. To address this situation, we are recommending that the Executive Working Group develop a corporate-wide system of overtime management controls based on the management control best practices and risk mitigation strategies discussed in this report. Specific steps we recommend that the group take are:

1. Develop corporate-wide policies and procedures for authorizing the use of overtime that address cost-effectiveness, operational efficiency, and safety. These policies and procedures should incorporate the best practices discussed in this report, including (1) tone at the top; (2) standard employee, supervisory, and timekeeper responsibilities; (3) timing of supervisory approvals; (4) procedures to verify that hours claimed are actually worked; and (5) standard procedures for capturing data that identify the reasons for overtime.

2. Establish a team to identify alternative management actions that can be used to reduce the need for overtime. These alternatives should include consideration of practices such as adjusting standard work schedules to better reflect when work is

10

Amtrak Office of Inspector General
**Management of Overtime: Best Practices Can Help in
Developing Needed Policies and Procedures**
Report No. OIG-A-2013-009, March 26, 2013

performed and establishing standard maximum overtime hours based on safety and efficiency considerations.

3. Develop management controls to ensure that waivers to the legislative cap are approved in advance based on safety or operational efficiencies.

MANAGEMENT COMMENTS AND OIG ANALYSIS

In commenting on a draft of this report, the Vice President, Operations, and Acting Chief Financial Officer concurred with our recommendations. Their memorandum is in Appendix III. In summary, they stated they would

- have the Finance Departments' Business Process and Management Controls Group work with all appropriate departments to develop corporate procedures for justifying and authorizing overtime;
- have the Finance Department lead a team to identify management actions to reduce overtime; and
- have the Finance, Operations, and other departments affected by the legislative cap work together to ensure that controls are documented and in place by January 1, 2014.

These proposed actions are responsive to our recommendations.

This final report contains information from the corporations' March 2013 report to Congress. We made management aware that we were including this information that was necessarily not in the draft report provided for comment.

Appendix I

SCOPE AND METHODOLOGY

This report provides the results of our review of controls over the use of overtime. We conducted this audit work from February 2012 through March 2013 at Amtrak offices in Wilmington, Delaware; Chicago; New York; Philadelphia; and Washington, D.C.

To assess actions to control the use of overtime, we reviewed the policies and procedures used to control employee overtime in the Engineering, Mechanical, and Transportation departments. We also interviewed the Chief Engineer; the Chief Mechanical Officer; and the Acting Vice President, Transportation, regarding their efforts to manage overtime; the causes of overtime; the reasons for changes in the amount of overtime between Calendar Years 2010, 2011, and 2012; and their plans to adhere to the legislative cap on employee overtime. While this report was with management for comment, we received Amtrak's March 11, 2013, report to Congress on employees exceeding the legislative cap during CY 2012. We updated our analysis based on that information. These three departments were chosen because they account for about 95 percent of employee overtime. To determine how overtime was requested and approved as well as plans to adhere to the legislative cap, we interviewed managers from cost centers with high amounts of overtime. In Engineering, we interviewed the Deputy Chief Engineer and three division engineers in the Northeast Corridor and the Central Division; in Mechanical, two master mechanics; and in Transportation, a general manager, a senior director for crew management services, and a general superintendent.

We also compared the amount of overtime between CYs 2010 and 2011. We analyzed the 2011 data to identify cost centers that had a significant amount of overtime, as well as individual employees who exceeded the $35,000 legislative cap.

We performed this audit work in accordance with generally accepted government auditing standards. Those 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Internal Controls

We reviewed controls and practices related to requests and approvals for overtime within the Engineering, Mechanical, and Transportation departments. We also reviewed the management controls used by the senior executive to review and control the use of overtime. Specifically, we identified and assessed management controls and procedures for monitoring and tracking compliance with the $35,000 cap on overtime to ensure that waivers are approved only when there is a risk to safety or operational efficiency.

Computer-Processed Data

We relied on data from the Payroll Department for information on the amount of overtime earned by agreement employees in CYs 2010, 2011, and 2012. We relied on the external auditor's reports to the Board of Directors and Stockholders dated December 30, 2011, and December 30, 2012, that state, "In our opinion the consolidated financial statements present fairly, in all material respects, the financial position of the National Railroad Passenger Corporation [Amtrak] and subsidiaries." Based on these opinions, we relied on the data that were provided from the financial system and did not test its accuracy. We concluded that the data are sufficiently reliable to be used in meeting audit objectives.

Prior OIG Reports

We reviewed the following prior reports to identify information relevant to this audit:

Audit of Overtime Wages (Report No. 105-2007, January 8, 2008)

Overtime Expenses Fiscal Years 2002-2003 (Report No. 205-2003, March 2005)

Prior GAO Reports

Internal Control: Maintaining Effective Control over Employee Time and Attendance Reporting (GAO-03-352G, January 1, 2003)

Government Operations: Standards for Internal Control in the Federal Government
(GAO/AIMD-00-21.3.1, November 1, 1999)

Appendix II

KEY PRINCIPLES OF ENTERPRISE RISK MANAGEMENT: RISK ASSESSMENT, RISK RESPONSE, AND CONTROL ACTIVITIES COMPONENTS

Component: Risk Assessment

> ### *Risk Assessment Best Practices*
>
> ✓ *Perform an in-depth, prioritized analysis of the top three-to-five risks.*
>
> ✓ *Develop a disciplined approach to documenting, evaluating, and communicating risk mitigation.*
>
> ✓ *Develop standardized risk management tools for assessing risk.*

- In assessing risk, management considers expected and unexpected events.

Inherent and Residual Risk

- Management considers inherent risks.

- Once risk responses have been developed, management considers inherent and residual risks.

Estimating Likelihood and Impact

- Potential events are evaluated from two perspectives—likelihood and impact.
- In assessing impact, management normally uses the same, or congruent, unit of measure as used for the objective.
- The time horizon used to assess risks should be consistent with the time horizon of the related strategy and objectives.

Assessment Techniques

- Management uses a combination of qualitative and quantitative techniques.
- The techniques support development of a composite assessment of risk.

Relationships between Events

- Where correlation exists between events, or events combine and interact, management assesses them together.

Component: Risk Response

> ### *Risk Response Best Practices*
>
> ✓ *Develop tools, such as a matrix to assess risk.*
> ✓ *Develop standardized risk management tools for assessing risk.*

- In responding to risk, management considers among risk avoidance, reduction, sharing, and acceptance.

Evaluating Possible Responses

- Responses are evaluated with the intent of achieving residual risk aligned with the entity's risk tolerances.

- In evaluating risk responses, management considers their effects on likelihood and impact.

- Management considers their costs versus benefits, as well as new opportunities.

Selected Responses

- Responses chosen by management are designed to bring anticipated risk likelihood and impact within risk tolerances.

- Management considers additional risks that might result from a response.

Portfolio View

- Management considers risk from an entity-wide, or portfolio, perspective.

- Management determines whether the entity's residual risk profile is commensurate with its overall risk appetite.

> ### *Control Activities Best Practices*
>
> ✓ *For each high-priority risk, the executive management team should identify the risk owners who will be accountable to identify current processes and controls in place, as well as planned initiatives. The team should develop additional initiatives that are needed to close any gaps.*

Component: Control Activities
Integration with Risk Response

- Management identifies control activities needed to help ensure that risk

responses are carried out properly and in a timely manner.

- Selection or review of control activities includes consideration of their relevance and appropriateness to the risk response and related objective.

- In selecting control activities, management considers how they interrelate.

Types of Control Activities

- Management selects from a variety of types of control activities, including preventive, detective, manual, computer, and management controls.

Policies and Procedures

- Policies are implemented thoughtfully, conscientiously, and consistently.

- Procedures are carried out with sharp, continuing focus on conditions to which the policy is directed.

- Conditions identified as a result of the procedure are investigated and appropriate corrective actions taken.

Controls over Information Systems

- Appropriate general and application controls are implemented.

17

Amtrak Office of Inspector General
**Management of Overtime: Best Practices Can Help in
Developing Needed Policies and Procedures**
Report No. OIG-A-2013-009, March 25, 2013
Appendix III

COMMENTS FROM THE VICE PRESIDENT, OPERATIONS, AND THE ACTING CHIEF FINANCIAL OFFICER

✈AMTRAK
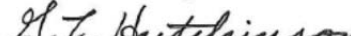
NATIONAL RAILROAD PASSENGER CORPORATION

Memo

DJ Stadtler, Vice President Operations
60 Massachusetts Avenue, N.E., Washington, DC 20002
Tel 202-906-3369

Date   March 15, 2013

From   DJ Stadtler,
Vice President, Operations

To   David Warren,
Assistant Inspector General for
Audits

From   Gordon Hutchinson, Acting Chief Financial
Officer

Subject   Response to OIG Draft Audit Report
*Management of Overtime: Best Practice
Controls Can Help In Developing
Needed Policies and Procedures*

cc   William Herrmann, Managing Deputy
General Counsel

Joseph McHugh, Vice President,
Government Affairs

Thank you for your Audit Report on Amtrak's Management of Overtime. As you know, overtime is a complicated and long standing issue within the company, and I appreciate your work on providing best practice recommendations on this issue.

Below are our responses to your findings and recommendations:

1. Develop company-wide policies and procedures for authorizing the use of overtime that address cost-effectiveness, operational efficiency, and safety.

Management agrees with this recommendation. The Business Process and Management Controls Group within Finance will take the lead, working with all appropriate Amtrak departments, in developing corporate procedures for justifying and authorizing overtime. This policy will incorporate the best practices discussed in this report including:

(1) **Tone at the top**
(2) **Standard employee, supervisory, and timekeeper responsibilities,**
(3) **Timing of supervisory approvals,**
(4) **Procedures to verify that hours claimed are worked, and**
(5) **Standard procedures for capturing data that identify the reasons for overtime.**

All "as is" processes will be documented by September 30, 2013 with review, analysis and development of formal processes and procedures to be completed and implemented by March 31, 2014.

2. Establish a team to identify alternative management actions that can be used to reduce the need for overtime. These alternatives should include consideration of practices such as adjusting standard work schedules to better reflect when work is performed and establishing standard maximum overtime hours based on safety and efficiency considerations.

Management agrees with this recommendation. Management will develop a team to identify management actions to reduce overtime led by Finance, that includes representatives from each of the major operating business lines / departments as well as Finance, Marketing, Police, Human Capital, and Labor Relations with the business line GMs joining when the restructuring is final. This group will meet at least quarterly, starting in June 2013, and have as part of its duties the review of work schedules for optimum efficiencies and safety in accordance with labor contracts and federal requirements. It will review current practices and make recommendations, by December 31, 2013, on overtime policies, positions, and practices.

3. Develop management controls to ensure that waivers to the legislative cap are approved in advance based on safety or operational efficiencies.

Management agrees with this recommendation. Finance, Operations and other departments affected by the legislative cap will work together to ensure that such controls are documented and in place by January 1, 2014. Currently, Finance issues monthly overtime reports identifying employees who will potentially exceed the legislative cap. These reports are thoroughly reviewed on a monthly basis and comments provided to Finance as required. We will ensure this process is appropriately documented and that departments are held accountable for adherence to the procedures.

Amtrak Office of Inspector General
**Management of Overtime: Best Practices Can Help in
Developing Needed Policies and Procedures**
Report No. OIG-A-2013-009, March 26, 2013

Appendix IV

OIG TEAM MEMBERS

Michael Kennedy, Senior Director

Roslyn Kessler, Auditor-in-Charge

James Simpson, Contractor

Michael P. Fruitman, Principal Communications Officer

20

Amtrak Office of Inspector General
**Management of Overtime: Best Practices Can Help in
Developing Needed Policies and Procedures**
Report No. OIG-A-2013-009, March 26, 2013

OIG MISSION AND CONTACT INFORMATION

Amtrak OIG's Mission	The Amtrak OIG's mission is to provide independent, objective oversight of Amtrak's programs and operations through audits, inspections, evaluations, 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 OIG Reports and Testimony	Available at our website: www.amtrakoig.gov.
To Report Fraud, Waste, and Abuse	Report suspicious or illegal activities to the OIG Hotline (you can remain anonymous): Web: www.amtrakoig.gov/hotline Phone: 800.468.5469
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