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Inspector General
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AMTRAK INVOICE REVIEW:

Internal Control Weaknesses Lead to Overpayments (Union Pacific)

Report No. OIG-A-2013-011 | March 28, 2013






Office of Inspector General



Memorandum

To: Dan Black, Acting Chief Financial Officer

From: David R. Warren 
Assistant Inspector General, Audits

Date: March 28, 2013

Subject: *Amtrak Invoice Review: Internal Control Weaknesses Lead to Overpayments (Union Pacific)* (Report No. OIG-A-2013-011)

The Amtrak 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 incentives and service payments to host railroads. Over time, our office has identified more than \$89 million in overpayments and potential recoveries, disclosed in OIG audit reports issued since 1995. This does not include over \$2.3 million identified in this report, but does include over \$19 million in overpayments that have already been collected. This report is part of a series of OIG audits of payments to host railroads. (See Appendix I for a list of prior reports).

The objective of this audit was to determine whether Union Pacific Railroad Company's (the host railroad) on-time-performance incentives and services invoiced to Amtrak from June 1995 through December 1999 were accurate. For a detailed discussion of our audit scope and methodology, see Appendix I.

SUMMARY OF RESULTS

Union Pacific's (UP) invoices to Amtrak for on-time-performance (OTP) incentives and service payments from June 1995 through December 1999 were not always accurate or

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adequately supported. The invoice inaccuracies went undetected, and Amtrak overpaid Union Pacific about \$3.2 million for OTP incentives for the 55-month period. However, Amtrak can only potentially recover approximately \$2.2 million of that amount because the amendment agreement [REDACTED] the amount of OTP [REDACTED] that can be assessed against the host railroad.

We also identified inaccurate invoices for services amounting to \$79,069, and an invoice credit due Amtrak for \$46,389 that has not been collected. These amounts are in addition to about \$41,000 in OTP and services errors detected by Amtrak's invoice-review process. Table 1 summarizes amounts audited and potentially recoverable.

**Table 1. Amounts Audited and Potentially Recoverable,
 June 1995 through December 1999**

Union Pacific On-Time-Performance (OTP) and Service Categories		
OTP and Service Categories	Amounts Audited	Amount Recoverable
OTP Incentives	\$3,441,566	\$2,213,402
Service Categories and Credit Due Amtrak		
[REDACTED]	222,029	79,069
July 1998 Credit Due Amtrak	(NA)	46,389
Service/Credit Subtotal	\$222,029	\$125,458
Total	\$3,663,595	\$2,338,860

Source: Amtrak OIG analysis of Union Pacific and Amtrak data

The invoice inaccuracies went undetected because, as previously reported,¹ Amtrak did not have in place an adequate invoice-review process during this period. We recommended improvements to that process, including new invoice-review policies and procedures. Amtrak, in the last 6 months, has completed implementing those

¹ *On-Time-Performance Incentives: Inaccurate Invoices were Paid Due to Long-standing Weaknesses in Amtrak's Invoice-Review Process* (Report No. 403-2010, April 21, 2011).

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recommendations. We believe that the actions Amtrak has taken, if sustained, should improve the review process and help ensure that invoice errors are detected before payments are made. We are recommending that Amtrak's Acting Chief Financial Officer take action to recover the \$2,338,860 in overpayments and credit. The Acting Chief Financial Officer agreed.

OPERATING AGREEMENTS

Since 1971, Union Pacific Railroad Company² provided services to Amtrak for Amtrak's operation of intercity rail passenger service under an operating agreement. Over time, the operating agreement had been amended through amendment agreements and amendment agreement changes. Effective March 1, 1990, Amtrak and Union Pacific Railroad Company entered into the Third Amendment Agreement. The amendment agreement provisions were further amended by amendment agreement change records.³

We reviewed and used the amendment agreement and applicable amendment agreement changes as the basis for determining the accuracy of the host railroad's invoices for on-time-performance incentives and services. As authorized by the Third Amendment Agreement, the host railroad submitted a monthly invoice for on-time-performance incentives and services provided to Amtrak. The amendment agreement includes incentives to encourage Union Pacific to facilitate Amtrak passenger train on-time operations. On-time-performance incentive payments or penalties are calculated using provisions described in appendix V of the amendment agreement—*Performance Payments and Penalties*.

² Union Pacific Railroad Company was also referred to as Union Pacific in the Third Amendment Agreement to the 1971 operating agreement.

³ An Amtrak official confirmed that the amendment agreement change records we used represent all amendments to the agreement that are applicable to the audit.

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Appendix V of the operating agreement also sets forth the specific criteria, generally referred to as tolerances,⁴ to be used to determine the on-time-performance incentive payments due to the host railroad. The appendix also describes how the provisions should be applied and how the OTP incentives should be calculated. For OTP incentive calculation purposes, a train is considered on time if it arrives on or before the scheduled arrival time, after taking into consideration allowed tolerance minutes.

Appendix III of the amendment agreement lists in summary form the authorized services that make up the monthly charges to Amtrak, while appendix IV provides the cost details of the authorized services listed in appendix III.

INVOICES FOR ON-TIME-PERFORMANCE INCENTIVES AND SERVICES CONTAINED INACCURACIES

Union Pacific invoices to Amtrak for OTP incentives and services payments from June 1995 through December 1999 were not accurate or adequately supported. We identified nearly \$3.2 million in OTP invoice inaccuracies, of which Amtrak can only potentially recover \$2.2 million. About \$1 million in OTP invoice inaccuracies is not recoverable because appendix V, section E, of the amendment agreement [REDACTED] the assessment of OTP [REDACTED] against the host railroad. As shown in Table 1, we also found \$79,069 in billing inaccuracies for [REDACTED], and a July 1998 invoice credit due Amtrak for \$46,389. These billing inaccuracies are in addition to about \$41,000 of invoice errors detected through Amtrak's invoice-review process. Amtrak did not detect these additional inaccuracies because, as previously reported,⁵ Amtrak did not have in place an adequate invoice-review process during the audit period. We recommended improvements to that process, and Amtrak has completed implementing those recommendations. We believe that the actions Amtrak has taken, if sustained, should improve the review process and help ensure that invoice errors are detected before payments are made. (See Appendix II for further discussion of this issue).

⁴ 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 checkpoint. The net effect of applying these minutes can result in a train's being recorded as on time.

⁵ Report No. 403-2010, April 21, 2011.

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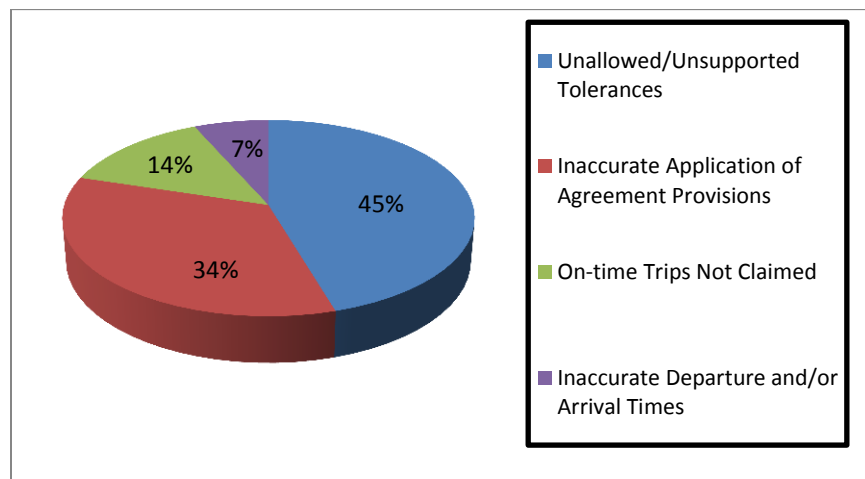
On-Time-Performance Incentives

We grouped the invoice inaccuracies into the following four categories:

- (1) *Unallowed/Unsupported tolerances*, which accounted for about 45 percent of the total inaccuracies
- (2) *Inaccurate application of agreement provisions*, which accounted for about 34 percent of the inaccuracies
- (3) *On-time trips not claimed*, which accounted for about 14 percent of the total inaccuracies
- (4) *Inaccurate departure and/or arrival times*, which accounted for about 7 percent of the inaccuracies.

Figure 1 illustrates this percentage breakdown graphically.⁶

**Figure 1. UP OTP Invoice Errors,
 June 1995–December 1999**



Source: Amtrak OIG analysis of Union Pacific and Amtrak data

⁶ For instances in which there was more than one error type, we used the error that had the greatest impact on the OTP calculation for classification.

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Invoices Contained Unallowed/Unsupported Tolerances

Union Pacific invoices included tolerances for delays that were either not allowed by the amendment agreement or not supported by adequate source documents. These inaccuracies accounted for about 45 percent of the total invoice inaccuracies. For example, for a long distance train segment in May 1999, the UP invoice contained a 48-minute miscellaneous tolerance for the train meeting another long-distance train. This invoice was inaccurate because the agreement did not contain a tolerance for meeting a train. This inaccuracy contributed to the \$7,615 in overpayments for this train segment for May 1999.

As another example, a UP invoice for November 1997 was inaccurate because it used a special tolerance that was not supported. As indicated in the letter agreement between Amtrak and Union Pacific in April 1997, the host railroad must [REDACTED] when using a special tolerance. UP did not provide adequate documentation to support the special tolerance contained in the invoice. The invoice records did not contain a letter requesting the special tolerance or the supporting documentation of actual work performed in the UP invoice. The unsupported tolerance contributed to the \$5,188 in invoice inaccuracies for this train segment for November 1997.

Invoices Were Based on Agreement Provisions that Were Inaccurately Applied or Had Expired

About 34 percent of Union Pacific's invoice inaccuracies were due to inaccurately applying amendment agreement provisions or using expired provisions in calculating invoice charges. For example, the host railroad used an inaccurate running time and scheduled departure time for a short-distance train in September 1999. UP used 6 minutes longer running time and a 49-minute later scheduled departure time than what was stated in the amendment agreement. The combination of these inaccuracies led to UP using a scheduled arrival time that was 55 minutes later than allowed. These invoice inaccuracies contributed to the \$25,425 in overpayments for this train segment for September 1999.

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Union Pacific also inaccurately applied the agreement provisions related to claiming [REDACTED]⁷ status. For instance, in July 1999, for one train segment, the host railroad claimed [REDACTED] for a defective wheel. However, Amtrak's Train Operations Support System's notes did not support this claim. The train's status should have been "late" rather than [REDACTED]. Further, UP had inaccurately used Mountain Standard Time in calculating the scheduled arrival time, instead of Pacific Standard Time. These inaccuracies contributed to the \$7,590 in overpayments for this train segment for July 1999.

Invoices Included Inaccurate Reporting of Train Status that Should Have Been Claimed as On-time

In some instances, Union Pacific invoices were understated because they did not claim the accurate on-time status. This accounted for about 14 percent of the total inaccuracies. For example, for a train segment in June 1999, UP used a running time that was 5 minutes less than the time allowed in calculating the scheduled arrival time. As a result, the train should have been identified as arriving on time at the station. This and other inaccuracies contributed to the \$2,565 in an understated invoice for this train segment for June 1999.

Invoices Contained Inaccurate Departure and/or Arrival Times

In about 7 percent of the total billing inaccuracies, Union Pacific did not use accurate departure and/or arrival times in its on-time-performance calculations. For example, in January 1996, the host railroad reported that a long-distance train arrived 5 minutes earlier than the time supported by the Amtrak Delay Report. This difference caused the train status to change from on time to late. This and other inaccuracies contributed to the \$19,938 in overpayments for this train segment for January 1996.

In another example, UP reported that in July 1995, a train departed 38 minutes later than the time supported by the Amtrak Delay Report. This difference caused the train

⁷ A "[REDACTED]" status is allowed when certain operating conditions are met based on the contract provision. When one of these conditions causes a train to arrive late, the train's performance is [REDACTED] in the monthly on-time-performance calculation.

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status to change from on time to late. This and other inaccuracies contributed to Amtrak's overpaying \$15,486 in this segment for July 1995.

Service Categories and Credits

We identified invoice inaccuracies related to two services totaling \$79,069, and a July 1998 invoice credit due Amtrak of \$46,389.

Invoice Inaccuracies in Two Service Categories

Union Pacific's invoices for two service categories during the period of our review contained invoice inaccuracies that resulted in overpayment to UP. These categories included [REDACTED] expenses. Amtrak agreed to pay amounts as specified in the amendment agreement for these two service categories. Table 2 summarizes the amounts audited and potentially recoverable for these services.

**Table 2. UP Service Categories with Invoice Inaccuracies,
 June 1995 through December 1999**

Service Categories Invoice Inaccuracies		
Service Categories	Amounts Audited	Amount Recoverable
[REDACTED]	\$200,694	\$71,448
[REDACTED]	21,335	7,621
Total	\$222,029	\$79,069

Source: OIG analysis of Union Pacific and Amtrak data

July 1998 Credit Due Amtrak

For July 1998, Union Pacific's invoice showed OTP penalties totaling \$184,144, but Amtrak determined that they should have been \$179,534. When the OTP penalties of \$179,534 were netted against UP's July 1998 services of \$133,145, it resulted in a credit of

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\$46,389 due Amtrak. We did not find any record showing that Amtrak received the credit.

RECOMMENDATION

We recommend that Amtrak's Acting Chief Financial Officer take action to recover the \$2,338,860 that Amtrak overpaid Union Pacific for on-time-performance incentives and services.

MANAGEMENT COMMENTS AND OIG ANALYSIS

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 Union Pacific. Additionally, management stated that it remains committed to making valuable improvements to the host railroad invoice-administration review process and has progressively improved the process. Management's comments meet the intent of our recommendation.

Amtrak's memorandum commenting on the draft report is reprinted in its entirety as Appendix III.

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Appendix I

SCOPE AND METHODOLOGY

This report provides the results of an OIG review to determine the accuracy of Union Pacific's on-time-performance incentives and services invoiced to Amtrak from June 1995 through December 1999. We performed our work from February 2010⁸ through December 2012, in Los Angeles. We provided a draft of this report to Amtrak management on December 19, 2012, and requested a written response within 30 calendar days. Management provided its response. Certain information in this report has been redacted due to its sensitive nature.

For the 55-month period from June 1995 through December 1999, we audited over \$3.4 million for OTP incentives, and approximately \$7.5 million⁹ for services.

The authority to perform an audit of Union Pacific's invoices is established in Article V, 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 performance of services for Amtrak, and those records are to be made available for inspection and copying.

To determine if UP's invoices for OTP incentives and services were accurate, we performed substantive testing. First, we conducted a risk analysis of OTP incentives

⁸ This audit started in November 1999 with the intention of auditing on a sample basis, but the audit was delayed when Union Pacific requested a 100-percent review. In December 2004, OIG presented the preliminary audit results to UP, 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 UP, but no resolution of the audit findings was reached. In February 2010, we restarted the audit to finalize our work.

⁹ The approximately \$7.5 million in services excludes diesel fuel and fuel-handling services because these items were reviewed and reported on in *Union Pacific Railroad Diesel Fuel and Fuel-Handling, June 1995–December 1999* (Report No. 506-2009, August 24, 2009).

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and 24 service categories¹⁰ included in UP's monthly invoices to Amtrak. We judgmentally selected the OTP incentives and service categories, taking into consideration risk factors such as highest dollar invoiced for services, potential for recovery, prior audits, operational changes, and management interest. Based on our risk analysis, we selected eight service categories along with OTP incentives for review, and included any associated prior-period adjustments and exception notices. For these selected categories, we reviewed invoiced amounts for the entire audit period.

We reviewed the Third Amendment Agreement, effective March 1, 1990, and subsequent amendment agreement changes, to establish our criteria, focusing on sections relating to on-time-performance incentives and services.

We then reviewed relevant prior audit reports, such as Report 504-2003 and Report 97-401, which included the review of OTP incentive payments and other services to Union Pacific; and Report 401-2008, regarding management's internal controls (see *Prior Coverage*, below).

Further, we reviewed and compared selected items invoiced against the host railroad's supporting documents and/or Amtrak records. For OTP incentives, we also obtained Amtrak delay reports for analysis of on-time-performance incentives claimed, reviewed the detailed support for incentives submitted to Amtrak, and compared available Amtrak delay reports and/or Train Operations Support System (TOSS)¹¹ data with UP on-time-performance detail data, including departure and arrival times, tolerances claimed, delay minutes, and reasons for delays. Finally, we calculated the overpayment and/or underpayment amounts resulting from inaccurate UP invoices.

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 objectives. We believe that the evidence obtained

¹⁰ Diesel fuel and fuel-handling costs were also selected in our risk analysis but excluded from this audit because they were previously reviewed and reported; see note 9.

¹¹ TOSS is managed by Amtrak and contains data on train operations, including departure and arrival times, trip delays, and reasons for delays.

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

Internal Controls

We did not review Union Pacific's internal control structure from August 1995 through January 2000, the time period during which UP submitted its invoices. We did review the adequacy of Amtrak's management controls for reviewing host railroad invoices by reviewing the extent to which inaccuracies were undetected and by relying 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 Union 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, UP has in the past accepted TOSS data as an alternate form of support in the absence of Amtrak delay reports. Therefore, we consider the data sufficiently reliable for purposes of our audit objective.

We also used computer-processed data in the hard copies of Amtrak's electronic records of Union Pacific's invoices. To test the validity of the data, we compared Amtrak's records against the host railroad's invoices. We attempted to verify the total amount paid on Amtrak's invoices against the total amount paid in Amtrak's accounts-payable system. However, Amtrak informed us that the data in the accounts-payable system had been purged. Although we were unable to verify the data to the accounts-payable system, we did review each UP invoice and ensured that UP's invoice amounts were accurately reflected in Amtrak's records. Therefore, we consider the data in Amtrak's records to be sufficiently reliable for purposes of our audit objective.

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Prior Coverage

Our review of prior Amtrak OIG reports found previously-identified control weaknesses and significant dollar overpayments to host railroads. We reviewed the following reports and used information from them in conducting our audit:

Amtrak Invoice Review: Internal Control Weaknesses Lead to Overpayments (Metro North) (OIG-A-2013-010, March 27, 2013). **Over \$1 million in overpayments found**

Amtrak Invoice Review: Internal Control Weaknesses Lead to Overpayments (BNSF) (OIG-A-2013-008, March 26, 2013). **Over \$1.4 million in overpayments found**

Amtrak Invoice Review: Internal Control Weaknesses Lead to Overpayments (Southern Pacific) (OIG-A-2013-007, March 13, 2013). **About \$1.2 million in overpayments found**

Amtrak Invoice Review: Undetected Inaccuracies Resulted in Overpayments (OIG-A-2013-006, February 15, 2013). **Over \$2.1 million in overpayments found**

Amtrak Invoice Review: Inaccurate Invoices Were Paid, But Progress is Being Made to Improve the Invoice-Review Process (OIG-A-2012-005, February 16, 2012). **Over \$700,000 in overpayments found**

On-Time-Performance Incentives: Inaccurate Invoices were Paid Due to Weaknesses in Amtrak's Invoice-Review Process (OIG-A-2012-004, February 15, 2012). **Over \$9 million in overpayments found**

On-Time-Performance Incentives: Inaccurate Invoices were Paid Due to Long-standing Weaknesses in Amtrak's Invoice-Review Process (Report No. 403-2010, April 21, 2011). **Over \$500,000 in overpayments found**

BNSF On-Time-Performance Incentives: Inaccurate Invoices and Lack of Amtrak Management Review Lead to Overpayments (Report No. 407-2003, September 24, 2010). **Over \$1 million in overpayments found**

CSX On-Time-Performance Incentives: Inaccurate Invoices and Lack of Amtrak Management Review Lead to Overpayments (Report No. 406-2005, March 30, 2010). **Over \$20 million in overpayments found**

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Union Pacific Railroad Diesel Fuel and Fuel-Handling June 1995—December 1999 (Report No. 506-2009, August 24, 2009). ***Over \$65,000 in overpayments found***

Host RRCA & Operations Management Controls (Report No. 401-2008, August 21, 2008).

Union Pacific Railroad On-time Performance January 2000—December 2001 (Report No. 504-2003, July 22, 2003). ***Over \$1 million in overpayments found***

Union Pacific Railroad On-Time Performance and Services March 1990—May 1995 (Report No. 97-401, April 7, 1997). ***Over \$2 million in overpayments found***

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Appendix II

**AMTRAK'S ACTIONS TO IMPROVE ITS
INVOICE-REVIEW PROCESS**

Since 2008, we have made recommendations aimed at helping Amtrak improve its invoice-review process. A summary of our recommendations—and the company's responses—are detailed below.

In August 2008, we reported¹² that management controls over Amtrak's invoice-review process were inadequate and ineffective. The host railroad invoices consistently had errors that went undetected yet the invoices were paid. As a result, Amtrak in many cases overpaid for incentives and services. We recommended improvements to the invoice-review process. Amtrak, in the last 6 months, has completed implementing those recommendations.

Specifically, we made recommendations with regard to the functions, responsibilities, and organizational structure of the two groups responsible for host railroad activities. Amtrak has restructured its organization. The group responsible for reviewing and approving payment of monthly host railroad invoices previously reported to the Vice President, Transportation. In October 2010, this group—now called the Host Railroad Invoice Administration (HRIA) group—began reporting to the Chief Financial Officer.

We also recommended that Amtrak develop and implement formal procedures that clearly define the invoice-review group's objectives and responsibilities. In response to our recommendation, Amtrak has implemented detailed procedures that now do this.

We further recommended that Amtrak perform a real-time, thorough, and complete review of railroad invoices prior to approving payment, and automate the invoice-review process. Amtrak has now begun doing this. HRIA has increased its staff by three positions. Amtrak has also developed and implemented an HRIA checklist for the invoice-review process. The checklist holds employees accountable for making complete invoice reviews; it also provides managers with an understanding of the steps

¹² *Host RRCA & Operations Management Controls* (OIG Audit Report 401-2008, August 21, 2008).

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taken to review the invoice and any issues that prevent a full review from being performed. Additionally, group officers certify, by signing the checklist, that they have reviewed the appropriate documentation and recalculated the invoice prior to approving it for payment. Finally, HRIA has worked with the Information Technology Department to develop reports to facilitate a thorough and complete review of invoices prior to payment.

We believe that the actions Amtrak has taken, if sustained, should improve the review process and help ensure that invoice errors are detected before payments are made. At some future point, we will conduct a follow-up review of Amtrak's invoice-review process.

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Appendix III

**COMMENTS FROM AMTRAK'S
 ACTING CHIEF FINANCIAL OFFICER**

<small>NATIONAL RAILROAD PASSENGER CORPORATION 40 Massachusetts Ave., N.E., Washington DC 20002</small>	
<h2 style="margin: 0;">Memo</h2>	
<p>Date January 17, 2013</p>	<p><i>G. T. Hutchinson</i> From: Gordon Hutchinson, Acting Chief Financial Officer</p>
<p>To: David Warren, Assistant Inspector General, Audits</p>	<p>Department: Finance</p>
	<p>Subject: Union Pacific Railroad On-Time Performance Incentives and Service Costs</p>
	<p>cc: William Herrmann, <i>Managing Deputy General Counsel, Litigation</i> Jean Dober, <i>Associate General Counsel Litigation</i> David A. Nichols, <i>Chief Transportation Officer</i> Paul Vilter, <i>Assistant Vice President Host Railroads</i> Bob Thomas, <i>Assistant Controller</i> Melantha Paige, <i>Senior Audit Liaison</i></p>
<p>This letter is in response to the Office of Inspector General's ("OIG") draft audit report number 503-2010 "Amtrak Invoice Reviews: Undetected Inaccuracies Resulted in Overpayment," dated December 19, 2012. The subject of the audit is Union Pacific Railroad Company's ("UP") on-time performance incentives and service costs invoiced in the period June 1995 through December 1999 pursuant to the March 1, 1990 Third Amendment Agreement between Amtrak and UP.</p>	
<p>The OIG's draft 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 has progressively improved the invoice review process. With this information from the OIG's report, 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 UP. As soon as the final version of this report is issued, we will initiate appropriate discussions with UP and will keep the OIG apprised of our progress.</p>	
<div style="background-color: black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Management reserves the right to request redaction of all privileged and confidential information contained herein.</p>	

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Appendix IV

ABBREVIATIONS

CSX	CSX Transportation, Inc.
DNC	Do Not Count
OIG	Office of Inspector General
OTP	on-time performance
RRCA	Railroad Contract Administration
TOSS	Train Operations Support System
UP	Union Pacific

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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	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.
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Obtaining Copies of OIG Reports and Testimony	Available at our website: www.amtrakoig.gov
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To Report Fraud, Waste, and Abuse	Report suspicious or illegal activities to the OIG Hotline (you can remain anonymous):
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	Phone: 800.468.5469

Congressional and Public Affairs	David R. Warren Assistant Inspector General, Audits
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