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1.0 PURPOSE

To establish general principles for ensuring a productive relationship between the Amtrak Office of Inspector General (OIG) and the rest of the company, and summarize the OIG's processes for conducting audits, investigations, reviews, and other activities.

2.0 SCOPE

This policy applies to all Amtrak employees, contractors, programs, and operations.

3.0 RESPONSIBILITY

The head of entity for Amtrak, defined by federal statute as the Board of Directors ("Board"), and the Amtrak Inspector General (Inspector General) are responsible for the interpretation and administration of this policy.

4.0 OIG AUTHORITIES AND RESPONSIBILITIES

4.1 Mission of the OIG. The Inspector General Act of 1978 (IG Act), as amended (5 U.S.C. Appendix 3), established the OIG as an independent and objective unit within Amtrak to:

- (a) Provide policy direction for and to conduct, supervise, and coordinate audits and investigations relating to Amtrak programs and operations;
- (b) Provide leadership and coordination and to recommend policies for activities designed to (1) promote economy, efficiency, and effectiveness in the administration of Amtrak programs and operations and (2) prevent and detect fraud and abuse in these programs and operations;
- (c) Review existing and proposed legislation and regulations relating to Amtrak programs and operations and make recommendations in its semiannual reports concerning their impact on the economy and efficiency of programs and operations that Amtrak administers or finances or the prevention and detection of fraud and abuse in such programs;
- (d) Keep the Board and Congress fully and currently informed concerning any fraud, abuse, and other serious problems and deficiencies relating to the programs and operations that Amtrak administers or finances, recommend corrective actions to address such problems, and report on Amtrak's progress in implementing corrective actions.

4.2 Establishment of the OIG.

- (a) The Inspector General is appointed by the Board without regard to political affiliation and solely on the basis of integrity and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, or investigations.
- (b) The Inspector General reports to and is under the general supervision of the Board and is not subject to supervision by any other Amtrak officer or employee. The Board cannot prevent or prohibit the Inspector General from initiating, carrying out, or completing any audit or investigation, or from issuing any subpoena during an audit or investigation.
- (c) The Inspector General maintains a business relationship with the company through the Board of Directors with regular attendance at board meetings and the Audit and Finance

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Committee; with the Chief Executive Officer through regularly scheduled and ad hoc meetings; and with the members of the Executive Leadership Team by attending the ELT meeting monthly, or as otherwise necessary. OIG officials also maintain relationships with ELT members and other officials in the company through regular meetings, discussions, and other meetings, as needed when issues present themselves. This is an important mechanism to foster open communications and facilitate the exchange of information. It allows the OIG to be aware of management issues and concerns and to provide appropriate input for management to consider. The Inspector General's role will be limited and subject to the following conditions:

- (1) The Inspector General (and OIG officials) will not perform programmatic functions or roles, or make business decisions for the company, which are proscribed under the IG Act;
- (2) The Inspector General's (and OIG officials') participation will be in a mutually agreed capacity, which allows the Inspector General (and OIG officials) to elect not to attend certain meetings, or Amtrak management to elect to conduct certain meetings or segments of meetings without them;
- (3) The Inspector General (and OIG officials) and Amtrak management will respect the OIG's statutory requirement to maintain independence and objectivity and will not request participation or agreement with respect to any matter that would impair or compromise that independence or objectivity;
- (4) The Inspector General (and OIG officials) will not make management decisions or perform management functions.
- (d) If the Inspector General is removed from office or is transferred to another position or location within Amtrak, the Board must communicate in writing the reasons for the removal or transfer to both Houses of Congress at least 30 days before the removal or transfer. The Board can also take other personnel actions authorized by law.
- (e) The Board also provides the OIG with appropriate and adequate office space at Amtrak headquarters and field office locations, together with necessary equipment, office supplies, communications facilities and services, and maintenance services.

4.3 Authority of the Inspector General. In carrying out the provisions of the IG Act, the Inspector General is authorized to:

- (a) Conduct audits and investigations and issue reports relating to Amtrak programs, personnel, and operations that, in the Inspector General's judgment, are necessary or desirable;
- (b) Have access in all formats, including electronic format, to all Amtrak records, reports, audits, reviews, documents, papers, recommendations, or other material available to Amtrak relating to programs, personnel, and operations for which the Inspector General has responsibilities;
- (c) Request such information or assistance in a timely manner as may be necessary to carry out the duties and responsibilities provided by the IG Act from any Federal, State, or local governmental agency or unit thereof;

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- (d) Require by subpoena the production of information, documents, reports, answers, records, accounts, papers, and other data needed to accomplish the functions assigned by the IG Act. (Because the Inspector General has access to all Amtrak information, the OIG does not use subpoenas to obtain documents and information from Amtrak. It also uses other procedures to obtain documents and information from Federal agencies.);
- (e) Administer oaths, affirmations, and affidavits, when needed to carry out the functions assigned by the IG Act and as authorized by the United States Attorney General;
- (f) Have direct and prompt access to the Board when necessary for any purpose pertaining to the performance of functions and responsibilities under the IG Act; and
- (g) Enter into contracts and other arrangements for audits, studies, analyses, and other services with public agencies and with private persons, and to make such payments as may be necessary to carry out the provisions of the IG Act.

5.0 GENERAL PRINCIPLES GUIDING RELATIONSHIPS WITH THE OIG

5.1 To work together effectively, the OIG and Amtrak's management, employees, and contractors should:

(a) Interact with professionalism and mutual respect.

- (1) Representatives of Amtrak's management and the OIG should always act in good faith and expect the same from the other.
- (2) Amtrak's management and the OIG share as a common goal the successful accomplishment of Amtrak's mission.

(b) Ensure mutual respect for each mission.

- (1) Amtrak's officers, directors, employees, and contractors should recognize the OIG's primary responsibility and authority to conduct independent and objective audits, investigations, and other reviews of Amtrak programs, personnel, and operations, and the OIG's responsibility to report to the Board and Congress.
- (2) The OIG will endeavor to carry out its work with minimum disruption to Amtrak's primary mission.
- (3) Amtrak's management, including the Amtrak Police Department, will promptly notify the OIG when it initiates reviews or examinations related to fraud, waste, abuse, or misconduct that could be the subject of an OIG audit, investigation, or other review. Once notified, the Inspector General will determine whether the matter is subject to the OIG's jurisdiction and will respond promptly to management to determine how to proceed. To the extent the Inspector General deems appropriate, the OIG will coordinate with the responsible department where management is engaged in a review or examination or litigation involving matters of common interest to the OIG and management.
- (4) If, in the course of its work, the OIG discovers facts or circumstances related to safety or other matters which have some immediacy or may cause significant business or legal harm to the company unless management is notified and given the opportunity to intervene, the Inspector General will, at the Inspector General's discretion, notify and coordinate with appropriate Amtrak

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managers or department heads to address the issues quickly or limit significant business or legal harm.

(c) Foster open communications at all levels.

- (1) The OIG's access to information, records, facilities and people must be unimpeded. Amtrak's employees, contractors, and representatives should promptly respond to OIG requests for information to facilitate OIG activities.
- (2) Amtrak managers will be forthcoming and participate in the timely resolution and disposition of recommendations for corrective action or reports the OIG submits for their review.
- (3) The OIG will undertake its work and present its findings as soon as practicable, and Amtrak management will keep the OIG informed of any significant challenges and problems.
- (4) With limited exceptions (primarily related to criminal investigations), the Inspector General will keep the President and Board advised of its work and its findings on a timely basis, and the OIG will provide information helpful to Amtrak's management at the earliest possible stage.
- (5) Because some OIG investigations may involve allegations of criminal misconduct or other need for confidentiality, circumstances will dictate whether, and what type of, notice will be given. This will be at the discretion of the Inspector General, with consideration of all factors of confidentiality, sensitivity, and investigative techniques.

(d) Be thorough, objective, and fair.

- (1) The OIG will perform its work thoroughly, objectively, and with due consideration of the point of view of Amtrak's management.
- (2) When working with the OIG, Amtrak's management and staff should objectively consider differing opinions and alternative ways to improve operations.
- (3) Both the OIG and other departments of Amtrak should recognize successes in addressing management challenges and advancing Amtrak's mission.

(e) Respect confidential, sensitive, or privileged information.

- (1) The OIG recognizes Amtrak's interest in protecting confidential, sensitive, or privileged information from inappropriate disclosure and will endeavor to do so, while meeting the OIG's obligation to report to the Department of Justice and external oversight entities such as Congress and the public. Such protective measures may include redactions to OIG reports cleared for release, or where redactions are insufficiently protective, may involve releasing only an abstract summary of the report.
- (2) Information is of a "confidential" or "sensitive" nature if Amtrak customarily keeps it private, if it is proprietary or otherwise is commercially sensitive to Amtrak's operations, or if its disclosure could or potentially could pose a threat to Amtrak operations, security, safety, or cybersecurity. Information will also be considered "confidential" or "sensitive" if it would be treated as such under the Freedom of Information Act (FOIA). Information is of a "privileged" nature if it would be treated as privileged in the civil or criminal discovery context. Information will also be considered "privileged" if it would be treated as such under FOIA or other applicable law that require the protection of this information.

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(3) Other than the Department of Justice, when disclosing information that may be confidential, sensitive, or privileged to external entities (such as Congress, Department of Transportation, OMB, and GAO) or other law enforcement entities, the OIG will notify the recipient(s) of the confidential, sensitive, or privileged nature of the information and request that they treat the information as confidential, sensitive, or privileged, as defined above. If the OIG believes there is a significant risk that the protected information could be released to the public, the OIG may consult with the appropriate Amtrak official(s) to endeavor to protect the company's interests.

(4) The process to determine the sensitivity of information included in OIG audits, investigations, or other reviews that will be subject to public release is described in sections 6 and 7 below.

(f) Be engaged.

(1) The OIG, Amtrak's management, and the Board will work cooperatively to identify the most important areas for OIG work, as well as the best means to address the results of that work, while maintaining the OIG's required independence.

(2) Amtrak's leadership will recognize that the OIG's limited resources must also be applied to address work that is initiated by the OIG, requested by members of Congress, or mandated by law or regulation.

(g) Facilitate the exchange of information.

(1) The OIG will keep abreast of Amtrak's programs and operations and keep Amtrak's management and the Board informed of OIG activities and any concerns that arise during the OIG's work.

(2) Amtrak's management and Board should ensure that the OIG is kept up to date on current matters and events affecting Amtrak or that may affect it in the future.

(3) Amtrak and the OIG will implement mechanisms, both formal and informal, to ensure prompt and regular feedback.

(4) All Amtrak employees, contractors, and representatives should understand that the OIG is the primary entity within Amtrak to address issues or concerns related to fraud, waste, abuse, and serious employee misconduct, and that they have a responsibility to report suspected violations to the OIG.

(5) All Amtrak employees and contractors are required to be truthful and forthcoming when speaking to any OIG representative. The failure to cooperate with the OIG or the intentional furnishing of false or misleading information to the OIG by Amtrak employees, contract personnel, or representatives, may result in disciplinary action, contract termination, and/or criminal sanctions.

(6) Amtrak managers shall ensure that employees and their organizations fully cooperate in the conduct of audits, investigations, reviews, and other OIG activities.

(7) Amtrak's managers must ensure that reprisals are not taken against employees who cooperate with or disclose information to the OIG or other lawful authority.

6.0 COORDINATION BETWEEN AMTRAK OFFICIALS AND THE OIG ON INVESTIGATIONS

6.1 General Investigative Process.

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- (a) The OIG determines whether it will initiate an investigation once it receives an allegation of wrongdoing such as fraud, waste, abuse, or serious employee misconduct. Allegations originate from various sources, including employees, vendors, Congress, federal agencies, prosecutors, and the public. The OIG may also initiate investigations proactively to ensure that Amtrak is not subject to fraud, waste, or abuse.
- (b) The investigative process generally involves: (1) determining the basis for an allegation; (2) analyzing the issues involved; and (3) obtaining relevant, objective evidence from individuals and entities, in the form of interviews, documents, tangible objects, and data.
- (c) The OIG follows the Quality Standards for Investigations (issued by the Council of the Inspectors General on Integrity and Efficiency) and Attorney General Guidelines for Offices of Inspector General with Statutory Law Enforcement Authority to guide its investigative activity. (The OIG has statutory law enforcement authority from the U.S. Attorney General.)
- (d) The OIG reviews and screens allegations and allocates resources based on the seriousness of the allegations, potential harm to Amtrak or the public, whether a violation of a statute or regulation likely occurred, and the effect of the alleged illegal or improper activity on Amtrak programs and operations, among other considerations.
- (e) If the OIG determines that it should undertake an investigation, it seeks to obtain all relevant facts by examining documents and other tangible materials and interviewing individuals. When appropriate or required by law, the OIG informs subjects of their legal rights, including the right or opportunity to remain silent and to obtain legal counsel.
- (f) OIG investigations may result in one or more of the following actions: administrative report to management, referral to a prosecutor for consideration, or closing the investigation.
- (g) When an OIG investigation substantiates a wrongful act which is considered administrative, the OIG usually prepares an investigative report, which describes the allegation(s), the facts it found during the investigation, and its findings. The OIG submits this report to Amtrak management for a written response and whatever action the company deems appropriate. Generally, privacy concerns restrict these reports from public release, although the OIG posts summaries of them on its public website.
- (h) If an issue the OIG identifies in an investigative report is a recurring or systemic problem, the OIG may also identify this broader problem through a Management Information Report and provide its observations for Amtrak management to consider in addressing the problem. The OIG normally gives Amtrak management the opportunity to provide comments before issuing these reports. The process for obtaining comments and issuing the report is described in Section 7.2(h).
- (i) If there is evidence of criminal wrongdoing, the OIG may present the report to the Department of Justice or other appropriate prosecutors for their consideration. This may lead to prosecution of the subject(s) in Federal, state, or local court. In cases where there is evidence of criminal wrongdoing, the OIG may, at the Inspector General's discretion, also refer the report to Amtrak management for administrative action.

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6.2 Requirements and Responsibilities.

(a) **OIG.**

- (1) The Inspector General shall not, after receipt of a complaint or information from an employee, disclose the employee's identity without his or her the consent, unless the Inspector General determines such disclosure is unavoidable during the investigation.
- (2) The OIG will ensure that OIG employees do not inappropriately disclose Amtrak's confidential, sensitive, or privileged information as defined in section 5.1 (e) above.
- (3) Circumstances when the OIG will disclose such information include:
 - (A) referrals to appropriate agencies for law enforcement purposes;
 - (B) disclosures under court order;
 - (C) responses to requests by Congress; and,
 - (D) referrals to other agencies that may have cognizance over the matter.
- (4) The OIG will usually honor an employee's request that counsel be present during an interview. The counsel may not, however, be an Amtrak employee, paid by Amtrak (unless approved in accordance with Amtrak's Bylaws and policies), a potential subject, or a witness in the case,
- (5) Employees who allege that action was taken against them as reprisal or retaliation for cooperating with or disclosing information to the OIG while they were employed at Amtrak may request the OIG to investigate their reprisal or retaliation allegations.

(b) **Amtrak Management, Employees, and Contractors.**

- (1) All Amtrak employees must comply with requests for interviews and briefings and be honest and forthcoming with OIG officials.
- (2) The failure to cooperate with the OIG or the intentional furnishing of false or misleading information to the OIG by Amtrak employees, contract personnel, or representatives, may result in disciplinary action up to and including termination, contract termination, and/or criminal sanctions or penalties.
- (3) Amtrak managers must ensure that reprisals are not taken against employees who cooperate with or disclose information to the OIG or other lawful appropriate authority.
- (4) Amtrak managers should not question staff about their interactions with the OIG on investigations.
- (5) Any employee who makes a complaint to the OIG with the knowledge that the complaint is false or that it is made with willful disregard for the truth of the information may be held accountable for such statements and may be subject to disciplinary action or criminal prosecution.

7.0 COORDINATION BETWEEN AMTRAK OFFICIALS AND OIG ON AUDITS AND REVIEWS

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7.1 Types of Audits and Reviews. The OIG conducts audits and reviews of Amtrak programs and operations, including the performance of contractors. Some audits and reviews may be specifically required by statute.

- (a) An audit or review is an independent, formal, and methodical examination of an organization, program, function, or activity, designed to help Amtrak accomplish its mission economically, efficiently, and effectively. OIG performs its audits in accordance with Government Auditing Standards (commonly called the Yellow Book).
- (b) Audits and reviews may include financial or performance reviews.
 - (1) Financial reviews include financial statement audits and any other reviews related to Amtrak's financial operations.
 - (2) Performance reviews include evaluating whether Amtrak programs and operations are working economically, efficiently, and effectively, and whether they are achieving expected results.
- (c) The OIG also routinely gathers information and data that it does not use in a formal audit report. These activities may be in response to a congressional inquiry, a request for testimony, or routine planning purposes. Normally, OIG staff members assigned to these activities directly contact responsible managers to collect information. The assigned OIG staff will inform management of the nature of the data gathering effort.

7.2 Audit and Review Processes. The audit and review processes involve the following steps:

- (a) **Audit or Review Planning.** The OIG often conducts informal research to help it develop audit or review plans or to better understand emerging issues. These plans outline potential audits and reviews, their objectives, and the resources necessary to conduct them. In developing these plans, the OIG considers the following:
 - (1) Issues that may pose a risk to or would promote Amtrak's mission;
 - (2) Objectives and input of Amtrak's Board and senior managers; and
 - (3) Objectives and input of Congress.
- (b) **Notification.** The OIG will notify responsible management officials of its intent to begin a review.
- (c) **Entrance Conference.** As a general practice, the OIG will request an entrance conference with responsible management officials to advise them of the objectives and scope of the audit or review and the general methodology the OIG will follow, and to solicit input from Amtrak officials. In addition, if the planned audit or review relates to a physical or IT safety or security matter, the OIG and Amtrak management should discuss potential measures to ensure the company is protected against any harm that could result from public disclosure of a vulnerability.
- (d) **Survey.** In some cases, particularly for large or complex audits or reviews, the OIG will perform initial research to refine the objectives, determine the scope, and develop a sound methodology.

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- (e) **Field Work.** The OIG will analyze selected areas of a program, activity, or function to obtain evidence to support its findings, conclusions, and recommendations. During its field work, the OIG will have frequent interaction with responsible managers and employees.
- (f) **Exit Conference.** Prior to the issuance of a draft audit report or review, the OIG will contact the responsible management official(s) to set up an exit conference to discuss the results of the work. In some cases, the OIG will provide draft reports or fact sheets to facilitate the discussion. The OIG strives to maintain an open channel of communication with management officials to ensure that findings, conclusions, and recommendations are accurately and fairly presented in the report.
- (g) **Draft Report.** The OIG will provide a draft report to the Amtrak's Audit Liaison, responsible managers of the audited programs or operations, and the departments affected by the audit findings for their review and comment. The draft report will have been approved by OIG management and will include the objectives, findings, conclusions, and recommendations.
- (h) **Management Response.** For most audits and reviews, the OIG provides responsible management officials 30 days to respond in writing to the draft report, indicating how they plan to address the findings and recommendations in the report. For quick-turnaround audits and reviews—which are designed to provide decision makers with information and results on a more real-time basis—the OIG typically provides a shorter time period for a response. Extensions to the established due date will be granted by the responsible Assistant Inspector General.

(1) Comments should clearly indicate whether responsible management officials concur with each of the recommendations.

(2) Concurrence is when management agrees to implement the recommendation or take an alternative action that will correct the deficiency, along with actual or estimated completion dates.

(3) Nonconcurrence is when management does not agree to implement the recommendation or an acceptable alternative. In this case, management should explain the rationale and include additional facts as appropriate.

(4) Management should also identify any information in the report that it believes should be protected from public release on the basis that its release may cause significant business or legal harm to Amtrak, including confidential, sensitive, or privileged information as defined in Section 5.1(e) above. The responsible manager should also weigh the public benefit of transparency against the harm, or potential harm, to company interests, since the company receives Federal funds.

(5) With respect to decisions regarding confidential, sensitive, or privileged information, the OIG will follow the standard set forth in the FOIA and other applicable laws that require the protection of this information. If the OIG disagrees with management's assertion that specific information should be withheld from public release, the OIG will confer with the appropriate Amtrak official regarding the need to redact the information before publicly releasing the report or, if redactions are insufficiently protective,

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releasing to the public only an abstract summary of the report. If so requested, the appropriate Amtrak official has one week to articulate in writing to the OIG the bases or reasons for protecting the information from disclosure, including identifying the significant business or legal harm anticipated compared to the benefit of transparency. If, following that consultation, the Inspector General determines that the information should be publicly released, the Inspector General will consult with the Board Chair before including such information in a publicly released report.

- (i) **Final Report.** The OIG will amend the draft report, as appropriate, based on management's response. The Inspector General makes final determinations about what information will be included in the issued report. The OIG also normally includes management's entire response, along with the OIG's analysis of the response.
- (j) **Report Distribution.** The OIG usually distributes audit reports to the Board Chair, other Board members, responsible management officials, and Congress. Final reports are normally public documents and are available on the OIG's website.
- (k) **Recommendation Follow-up.** Amtrak managers are responsible for implementing OIG recommendations to the extent there is concurrence, and OIG staff and Amtrak's Audit Liaison monitor managers' actions to ensure that recommendations are implemented in a timely manner.

7.3 Audit and Review Process Responsibilities.

- (a) **Audit Liaison.** The Audit Liaison is an individual or individuals that Amtrak management designates to facilitate OIG audits with Amtrak management. In this role, the liaison ensures that Amtrak managers are aware of OIG reviews, and that OIG staff is provided with initial contacts to begin the review process. This includes the following responsibilities:
 - (1) Coordinating the entrance and exit conferences with appropriate Amtrak officials.
 - (2) Following up with Amtrak managers to track the status of management actions to implement OIG recommendations.
 - (3) Ensuring that management's response to draft reports is coordinated with affected departments, is approved by the head of the audited department or organization, and is completed in a timely manner.
- (b) **OIG Managers.** To maximize the value of OIG reports, OIG managers will:
 - (1) Notify responsible management officials of the intent to begin a review.
 - (2) Contact responsible management officials and the audit liaison to schedule entrance conferences and exit conferences.
 - (3) Provide copies of draft reports to the Audit Liaison, responsible management officials of audited organizations, and Amtrak departments affected by audit findings.
 - (4) Review and evaluate management's response to the draft report, and revise the report as appropriate and provide the OIG's analysis of the response in the final report.

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(5) Grant extensions to the established due date for management comments.

(6) Distribute final reports to the Audit Liaison and the appropriate Amtrak departments, and make further distribution to authorized Congressional committees and subcommittees and the public.

(c) **Responsible Management Officials.** To maximize the value of OIG reports, management officials or their designees will:

(1) Attend exit conferences, unless the parties agree to waive the exit conference.

(2) Prepare responses to draft OIG reports.

(3) State in the proposed management response whether they concur with the recommendations presented in the corresponding audit report or propose alternative actions to correct the deficiency. For nonconcurrences, explain why management does not concur and present additional facts, if necessary.

(4) Take prompt and effective action to implement agreed-upon corrective actions.

8.0 COORDINATION BETWEEN AMTRAK OFFICIALS AND OIG ON MISSION SUPPORT MATTERS IN SUPPORT OF OIG BUSINESS OPERATIONS

8.1 OIG Mission Support Business Operations. The OIG Mission Support staff provide many of the day-to-day business needs in support of the OIG mission. In doing so, the OIG staff may use Amtrak systems or a hybrid process to support their business needs in areas such as finance, budget, accounting, human capital, and information technology. The OIG is funded through federal appropriation, which may result in the need to establish independent work processes that vary from Amtrak-established policies and procedures. To effectively manage the OIG mission, staff from the OIG's Mission Support office will coordinate with Amtrak management to establish agreements for assistance and guidance, as necessary.

9.0 OTHER POLICIES

9.1 The presumption is that this policy will take precedence in instances where other policies are inconsistent with this policy. When inconsistencies are identified, OIG and management will consult and reconcile differences.

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