



## Memorandum

**To:** Tracie Winbigler  
Executive Vice President and Chief Financial Officer

**From:** Jim Morrison *JM*  
Assistant Inspector General, Audits

**Date:** January 7, 2022

**Subject:** Engagement Memo—Greenhouse Gas Emissions (Project Code 005-2022)

We are initiating an audit of Amtrak's emissions control efforts. Our objective will be to assess the company's plan to reduce greenhouse gas emissions and how effective it has been in achieving the reduction goals. We may expand our scope or modify our objective during the audit. As part of the audit, we will review how the company sets targets and tracks its emissions, including any relevant data. We also plan to interview senior officials involved with managing the company's environmental programs, review documentation, conduct pertinent site visits, and gain an understanding of the internal controls in place to ensure success.

We will conduct our outreach with the company as efficiently as possible and will work to minimize disruptions by coordinating meetings with staff in advance. Throughout the course of our audit, we will keep you advised of the status of our work and any material changes in our objective, should they occur.

We will perform our work in accordance with generally accepted government auditing standards. Our interactions with the company will be consistent with P/I 2.1.4, which sets forth the relationship between our office and the company. In particular, section 7.0 of the policy discusses coordination between company officials and our Office of Audits.

We request that your office arrange an entrance conference for us with the appropriate company officials at the earliest possible date. We will keep you advised of the status of our work and any material changes in our objective, should they occur.

Jodi Prosser will be the audit manager for this engagement and reports to Melissa Hermes, Director, Audits. If you have any questions, please contact me at (202) 906-4742 or [james.morrison@amtrakoig.gov](mailto:james.morrison@amtrakoig.gov); Eileen Larence, Deputy Assistant Inspector General, Audits, at (202) 906-4152 or [eileen.larence@amtrakoig.gov](mailto:eileen.larence@amtrakoig.gov); or Melissa Hermes at (202) 731-0617 or [melissa.hermes@amtrakoig.gov](mailto:melissa.hermes@amtrakoig.gov).

cc:

Stephen Gardner, President

Eleanor Acheson, Executive Vice President and General Counsel & Corporate Secretary

Roger Harris, Executive Vice President, Chief Marketing and Revenue Officer

Laura Mason, Executive Vice President, Major Program Delivery

Scot Naparstek, Executive Vice President, Chief Operations Officer

Dennis Newman, Executive Vice President, Planning & Strategy

Steve Predmore, Executive Vice President and Chief Safety Officer

Qiana Spain, Executive Vice President and Chief Human Resource Officer

Christian Zacariassen, Executive Vice President and Chief Information Officer

Mark Richards, Senior Director, Risk Management and Controls