



Memorandum

To: Tracie Winbigler
Executive Vice President and Chief Financial Officer

From: Jim Morrison, JM
Assistant Inspector General, Audits

Date: January 25, 2021

Subject: Engagement Memo—Assessing FY 2021 Special Appropriations
Related to Coronavirus Impacts (Project Code 005-2021)

We are initiating work to assess the company's administration of the special funds Congress provided for fiscal year 2021 under the Consolidated Appropriations Act¹ to continue to help it respond to the coronavirus pandemic. Our objective will be to assess how the company uses, accounts for, and reports on these funds and any other special appropriations related to the coronavirus pandemic. We may expand our scope or modify our objective during the audit. Our work will include interviewing company officials, reviewing available documentation, and attending status meetings, as appropriate. We will work to minimize disruptions to the company by coordinating meetings with staff in advance.

As we start this engagement, please know that we are acutely aware of and sensitive to the impact that the coronavirus has had on us all, particularly the company's business operations and its employees. We will work with the company as efficiently as possible. 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 applicable provisions of generally accepted government auditing standards. Our interactions with the company will be consistent with P/I 2.1.3, 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. Unless you prefer otherwise, we will

¹ Public Law 116-260, Consolidated Appropriations Act 2021, enacted December 27, 2020.

consider our meeting with you on Wednesday, January 13, 2021 as our entrance conference for this engagement.

Todd Kowalski will be the audit manager for this engagement and reports to Leila Kahn, Senior Director, Audits. If you have any questions, please contact me at james.morrison@amtrakoig.gov; Eileen Larence, Deputy Assistant Inspector General, Audits, eileen.larence@amtrakoig.gov; or Leila Kahn, leila.kahn@amtrakoig.gov.

cc: Stephen J. Gardner, President

Eleanor D. Acheson, Executive Vice President, General Counsel & Corporate Secretary

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

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

Carol Hanna, Vice President and Controller

Mark Richards, Senior Director, Risk Management and Controls