



## Memorandum

**To:** Jeffrey Moreland  
Chairman, Audit and Finance Committee, Amtrak Board of Directors  
  
Swati Sharma  
Acting Chief Financial Officer and Treasurer

**From:** Kevin H. Winters *K. H. Winters*  
Inspector General

**Date:** April 23, 2019

**Subject:** Engagement Memo—*Monitoring the Work of the Independent Public Accountant Conducting the FY 2019 Financial Statement Audit and Single Audit (Projects 008-2019 and 009-2019)*

This is to inform you that we are initiating engagements to monitor the work of the independent public accountant (IPA) performing the audits of Amtrak's (the company) Fiscal Year (FY) 2019 Consolidated Financial Statements (Project 008-2019) and Single Audit (Project 009-2019).

Our objectives are to:

- (1) determine whether the IPA performed the audit of the company's Consolidated Financial Statements in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States;
- (2) determine whether the IPA performed the Single Audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States and Office of Management and Budget, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR 200*; and
- (3) monitor the company's administration and facilitation of the audits.

Our monitoring procedures are designed to provide the Board of Directors, company management, and external stakeholders with assurance that the IPA performed audits that met professional standards. At the conclusion of our work, we will provide you with letters discussing whether we found any material instances of noncompliance with generally

accepted government auditing standards for either the Consolidated Financial Statements audit or the Single Audit. We will brief you on the results of our work as it progresses and as you request.

Our work is not intended to enable us to express, and we will not express, an opinion on Amtrak's FY 2019 Consolidated Financial Statements, compliance with federal grant requirements, internal control, or conclusions on compliance with laws and regulations. The IPA is responsible for its audit reports and the conclusions expressed in those reports.

Throughout the engagement we will work with the appropriate IPA and company officials to obtain information necessary for the completion of our work. If you have any questions regarding this engagement, please contact Stephen Lord, Assistant Inspector General, Audits ([stephen.lord@amtrakoig.gov](mailto:stephen.lord@amtrakoig.gov), (202) 906-4600 or Katherine Moore, Senior Director, Financial Audits ([katherine.moore@amtrakoig.gov](mailto:katherine.moore@amtrakoig.gov), (202) 906-4087.

cc: Anthony Coscia, Chairman, Board of Directors and Member,  
Audit and Finance Committee  
Christopher Beall, Member, Audit and Finance Committee  
Eleanor Acheson, Executive Vice President, General Counsel,  
and Corporate Secretary  
William Herrmann, Vice President and Senior Managing Deputy  
General Counsel  
Christian Zacariassen, Executive Vice President and Chief  
Information Officer  
Carol Hanna, Senior Vice President and Controller  
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