




Memorandum

To: Tracie Winbigler
Executive Vice President / Chief Financial Officer

From: Jim Morrison 
Assistant Inspector General, Audits

Date: September 11, 2019

Subject: Engagement Memo— Audit of Acela 21 (Project code 013-2019)

We are initiating an audit of Amtrak's (the company's) Acela 21 program. This audit is following-up on our previous work assessing the program (OIG-A-2018-002). Acela 21 represents the largest single investment in the company's history. Our objective is to assess the extent to which the company has identified and mitigated potential risks to successfully completing the program. We may expand our scope or modify our objective during the audit. This engagement memo serves as notification that we are concluding our monitoring effort related to this program and closing that job code (006-2018).

Our work will include, but not be limited to, interviewing company officials, reviewing available documentation, attending status meetings, and performing site visits. We will work to minimize disruptions to the company by coordinating meetings with staff in advance.

Our work will be performed in accordance with generally accepted government auditing standards. Our interactions with the company will be consistent with P/I2.1.3, 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. To view this policy, see <http://wiki.corp.nrpc/display/APIM20/2.0+Inspector+General>

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.

Melissa Hermes will be the Audit Manager for this engagement and reports to J.J. Marzullo, Senior Director, Audits. If you have any questions, please contact me at (202) 906-4600 (james.morrison@amtrakoig.gov), Eileen Larence, Deputy Assistant Inspector General, Audits at (202) 906-4152 (eileen.larence@amtrakoig.gov), or J.J. Marzullo at (202) 906-4545 (john.marzullo@amtrakoig.gov).

cc: Stephen Gardner, Sr. Executive Vice President/Chief Operating and Commercial Officer
Eleanor Acheson, Executive Vice President/General Counsel & Corporate Secretary
Roger Harris, Executive Vice President/Chief Commercial Officer
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Scot Naparstek, Executive Vice President/Chief Operating Officer
Dennis Newman, Executive Vice President/Planning and Strategy
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