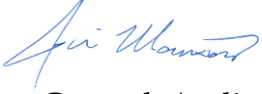




## Memorandum

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

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

**Date:** November 1, 2019

**Subject:** Engagement Memo—Management of Maintenance-of-Way Resources  
During Track Outages (Project code 001-2020)

We are initiating an audit of the Engineering department's management of maintenance-of-way resources during track outages. Our objective is to assess the company's efforts to plan for and manage outages, a persistent challenge for the company, including its use of equipment and labor during these periods. We may expand our scope or modify our objective during the audit.

We plan to analyze company documents and data related to planning and managing track outages, including how the Engineering department ensures the necessary resources are in place to maximize the work accomplished and minimize track outage time and service disruptions. We also plan to interview company officials and visit sites as appropriate. We will work with the company by coordinating meetings with staff in advance.

We will perform our work in accordance with generally accepted government auditing standards. Our interactions with the company will be consistent with P/I 2.1.3, 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.

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.

Dorian Herring will be the audit manager for this engagement and reports to Anne Keenaghan, Senior 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 Anne Keenaghan at (215) 349-2743 or [anne.keenaghan@amtrakoig.gov](mailto:anne.keenaghan@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

Ken Hylander, Executive Vice President/Chief Safety Officer

Scot Naparstek, Executive Vice President/Chief Operations Officer

Dennis Newman, Executive Vice President/Planning and Strategy

DJ Stadtler, Executive Vice President/Chief Administration Officer

Christian Zacariassen, Executive Vice President/Chief Information Officer

Michael DeCataldo, Vice President/Transportation

Gerhard Williams, Vice President/Chief Engineer

Mark Richards, Sr. Director, Risk Management and Controls

Mark Benedict, Director, Risk Management and Controls