




## Memorandum

**To:** Gerald Sokol, Jr.  
Executive Vice President/Chief Financial Officer

**From:** Stephen Lord   
Assistant Inspector General, Audits

**Date:** November 4, 2016

**Subject:** Engagement Memo— Audit of Amtrak’s Ethics Program (Project code 003-2017)

We are initiating an audit of the company’s ethics program. Our objective is to assess the company’s program for ensuring ethical conduct, and preventing and detecting potential conflicts of interest. This audit will include an assessment of the program’s polices, its organizational alignment and responsibilities for administering the program, as well as its training, monitoring, and enforcement efforts. As part of this audit, we will compare the company’s program to leading practices in the public and private sectors to identify potential opportunities for improvement. We may revise our scope or modify our objective during the course of the audit.

During the audit, we plan to interview company officials and analyze documents and data related to the ethics program. Our request for documents will be made as our work progresses. We will work to minimize the impact of the audit by coordinating interviews and observations 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.

J.J. Marzullo will be the Audit Manager for this engagement and reports to Eileen Larence, Senior Director – Audits. If you have any questions, please contact me at (202) 906-4600 ([stephen.lord@amtrakoig.gov](mailto:stephen.lord@amtrakoig.gov)) or Eileen Larence at (202) 906-4152 ([eileen.larence@amtrakoig.gov](mailto:eileen.larence@amtrakoig.gov)).

cc: Eleanor Acheson, Executive Vice President, Chief Legal Officer & General Counsel  
Alex Melnkovic, Executive Vice President, Chief Human Capital Officer  
William Herrmann, Vice President and Managing Deputy General Counsel  
Matthew Gagnon, Senior Director, Amtrak Controls  
Melantha Paige, Senior Amtrak Controls Consultant