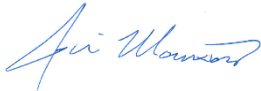




## Memorandum

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

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

**Date:** November 1, 2019

**Subject:** Engagement Memo— Audit of procurement and vendor payment practices (Project code 002-2020)

We are initiating an audit of Amtrak's (the company's) procurement and vendor payment practices. This audit is following up on our previous work in this area— *Governance: Opportunities Exist to Improve the Efficiency of Procurement Practices for Goods and Services* (OIG-A-2015-005). Our objective is to assess the extent to which the company has improved its practices to procure goods more economically and pay vendors more efficiently—the opportunities we identified in our previous report. We may expand our scope or modify our objective during the audit.

Our work will include, but not be limited to, interviewing company officials, as well as reviewing available documentation and data related to the purchases of goods and the payments to company vendors. We will make our requests for documents as our audit progresses. We also will work to minimize the impact of the audit by coordinating interviews and observations 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.

Ashish Tendulkar will be the audit manager for this engagement and reports to Vijay Chheda, Senior Director Audits – Data Analytics. If you have any questions, please contact me at (202) 906-4600 ([james.morrison@amtrakoig.gov](mailto:james.morrison@amtrakoig.gov)), Eileen Larence, Deputy Assistant Inspector General – Audits at (202) 906-4152 ([eileen.larence@amtrakoig.gov](mailto:eileen.larence@amtrakoig.gov)), or Vijay Chheda at (202) 906-4661 ([vijay.chheda@amtrakoig.gov](mailto:vijay.chheda@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 Operating 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  
Carol Hanna, Vice President/Controller  
Mark Vierling, Vice President, Procurement and Logistics  
Mark Richards, Sr. Director, Risk Management and Controls  
Mark Benedict, Director, Risk Management and Controls