



Memorandum

To: Tracie Winbigler
Executive Vice President and Chief Financial Officer

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

Date: January 7, 2022

Subject: Engagement Memo—Intercity Trainset Acquisition (Project Code 004-2022)

We are initiating an audit of the company's planned acquisition of Intercity Trainsets. Our objective will be to assess the company's management and oversight of the program, and to assess the company's risks, if any, to delivering the program on time. We may expand our scope or modify our objective during the audit. During the audit, we plan to interview senior officials involved with management of this program, review program documentation, conduct relevant site visits, and to gain an understanding of the internal controls in place to ensure the program's success.

We will conduct our outreach with the company as efficiently as possible and will work to minimize disruptions by coordinating meetings with staff in advance. Throughout the course of our audit, we will keep you advised of the status of our work and any material changes in our objective, should they occur.

We will perform our work in accordance with generally accepted government auditing standards. Our interactions with the company will be consistent with P/I 2.1.4, 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.

Andrew Mollohan will be the audit manager for this engagement and reports to Melissa Hermes, Senior Director, Audits. If you have any questions, please contact me at (202) 906-4742 or james.morrison@amtrakoig.gov; Eileen Larence, Deputy Assistant Inspector General, Audits, at (202) 906-4152 or eileen.larence@amtrakoig.gov; or Melissa Hermes at (202) 906-4626 or Melissa.Hermes@amtrakoig.gov.

cc: Stephen Gardner, President

Eleanor D. Acheson, Executive Vice President and General Counsel & Corporate Secretary

Roger Harris, Executive Vice President, Chief Marketing and Revenue Officer

Laura Mason, Executive Vice President, Major Program Delivery

Scot Naparstek, Executive Vice President, Chief Operations Officer

Dennis Newman, Executive Vice President, Planning & Strategy

Steve Predmore, Executive Vice President and Chief Safety Officer

Qiana Spain, Executive Vice President and Chief Human Resources Officer

Christian Zacariassen, Executive Vice President and Chief Information Officer

Mark Richards, Senior Director, Risk Management and Controls