



## Memorandum

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

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

**Date:** September 1, 2022

**Subject:** Engagement Memo— Inventory Controls and Management (Project Code 013-2022)

We are initiating a review of Amtrak's (the company) inventory controls and management. Our objective will be to evaluate company's processes and controls to manage and safeguard its inventory of materials, tools, and supplies. We may expand our scope or modify our objective during the audit. During the review, we plan to interview company officials involved in the management and oversight of inventory, conduct site visits to selected locations, and evaluate related policies, procedures, and data. We will work to minimize disruptions to the company by coordinating meetings with staff in advance.

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.

If you have any questions, please call (202) 906-4600.

cc: Stephen J. Gardner, Chief Executive Officer  
Roger Harris, President, Operating and Commercial  
Eleanor D. Acheson, Executive Vice President, General Counsel & Corporate Secretary  
Laura Mason, Executive Vice President, Capital Delivery  
Dennis Newman, Executive Vice President, Strategy, Planning & Asset Development  
Steve Predmore, Executive Vice President and Chief Safety Officer  
Qiana Spain, Executive Vice President and Chief Human Resource Officer  
Gerhard Williams, Executive Vice President, Service Delivery & Operations  
Christian Zacariassen, Executive Vice President, Digital Technology & Innovation  
Mark Richards, Senior Director, Risk Management and Controls