




Memorandum

To: Tracie Winbigler
Executive Vice President / Chief Financial Officer

From: Jim Morrison 
Assistant Inspector General, Audits

Date: April 6, 2020

Subject: Engagement Memo— Audit of Safety Management System Oversight
(Project code 011-2020)

We are initiating an audit of the company's implementation of the Safety Management System (SMS)—a proactive risk-management process intended to predict and prevent accidents. Our objective is to assess the company's progress in implementing and overseeing the SMS and to identify risks, if any, to meeting the company's safety goals. We may expand our scope or modify our objective during the audit.

As we start this audit, we remain aware and sensitive to the impact the COVID-19 pandemic has had on everyone, particularly the company's business and operations as well as its employees. We will work to minimize disruptions to the company by coordinating meetings with staff in advance. We also leave it to your discretion as to whether you would like an entrance conference given the current operating environment. As an alternative, we offer to hold an entrance conference via teleconference with the appropriate program-level individuals and any executives you deem appropriate. This will minimize disruptions to the remaining executive leadership team and expedite our information gathering and request for company interviews and documents. 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.

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>

Melissa Hermes will be the Audit Manager for this engagement and reports to J.J. Marzullo, Senior Director, Audits. If you have any questions, please contact me at (703) 975-5327 or james.morrison@amtrakoig.gov, Eileen Larence, Deputy Assistant Inspector General, Audits at (703) 400-6831 or eileen.larence@amtrakoig.gov, or J.J. Marzullo at john.marzullo@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
Scot Naparstek, Executive Vice President/Chief Operating Officer
Dennis Newman, Executive Vice President/Planning and Strategy
Steve Predmore, Executive Vice President/Chief Safety Officer
DJ Stadtler, Executive Vice President/Chief Administration Officer
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Mark Richards, Sr. Director, Risk Management and Controls
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