



Memorandum

To: Tracie Winbigler
Executive Vice President and Chief Financial Officer

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

Date: October 21, 2020

Subject: Engagement Memo— Audit of the Company’s Unified Operations Center Program (Project Code 001-2021)

We are initiating an audit of Amtrak’s Unified Operations Center Program – a multidisciplinary effort to transform a newly purchased building in Wilmington, Delaware into the company’s new operations center. Our objective will be to assess the company’s management and oversight of the program, and the extent to which it has identified and mitigated risks. We may expand our scope or modify our objective during the audit.

As we start this audit, we are acutely aware of and sensitive to the impact that the coronavirus has had on us all, particularly the company’s business operations and its employees. Our work will include interviewing company officials and analyzing available documentation; however, we will work to minimize disruptions to the company by coordinating meetings with staff in advance. Given the current operating environment, we leave it to your discretion to determine who you would like to participate in an entrance conference to minimize disruptions to the executive leadership team and expedite our information gathering. 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 2.1.3, 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.

Heather Brockett 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 james.morrison@amtrakoig.gov; Eileen Larence, Deputy Assistant Inspector General, Audits, at eileen.larence@amtrakoig.gov; or J.J. Marzullo at john.marzullo@amtrakoig.gov.

cc: Stephen J. Gardner, Senior Executive Vice President, Chief Operating and Commercial Officer
Eleanor D. Acheson, Executive Vice President, General Counsel & Corporate Secretary
Steve Predmore, Executive Vice President and Chief Safety Officer
Qiana Spain, Executive Vice President and Chief Human Resource Officer
Christian Zacariassen, Executive Vice President and Chief Information Officer
Roger Harris, Executive Vice President, Chief Marketing and Revenue Officer
Scot Naparstek, Executive Vice President, Chief Operations Officer
Dennis Newman, Executive Vice President, Planning & Strategy
DJ Stadtler, Executive Vice President, Senior Advisor
Mark Richards, Senior Director, Risk Management and Controls
Sarina Arcari, Vice President, Enterprise Program Management