



Memorandum

To: Tracie Winbigler
Executive Vice President and Chief Financial Officer

From: Jim Morrison 
Assistant Inspector General, Audits

Date: April 16, 2020

Subject: Engagement Memo—Monitoring and Assessing Special Appropriations Related to Coronavirus Impacts (Project Code 012-2020)

This is to inform you that we are initiating work to assess the company's administration of the special funds provided by Congress to help it address the coronavirus pandemic, including the recently passed Coronavirus Aid, Relief, and Economic Security (CARES) Act.¹ Our overall objective is to monitor and assess how the company uses, accounts for, and reports on the funds provided under the CARES Act and any other special appropriations related to the coronavirus pandemic. Our work will include, but not be limited to, attending status meetings, interviewing company officials, and reviewing available documentation.

As we start this review, please know that 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. We will work to minimize disruptions to the company by coordinating meetings with staff in advance. We will consider the April 15 briefing you provided to us on your plans for the CARES Act funds to serve as the entrance conference for this engagement, unless you prefer otherwise.

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.

¹ Public Law 116-136, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.

Todd Kowalski will be the audit manager for this engagement and reports to Leila Kahn, 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 Leila Kahn at (202) 906-4325 or leila.kahn@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
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
Steve Predmore, Executive Vice President and Chief Safety Officer
DJ Stadtler, Executive Vice President and Chief Administrative Officer
Christian Zacariassen, Executive Vice President and Chief Information Officer
Carol Hanna, Vice President and Controller
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