




Memorandum

To: William N. Feidt
Executive Vice President/Chief Financial Officer

From: Stephen Lord 
Assistant Inspector General, Audits

Date: November 27, 2017

Subject: Engagement Memo— Audit of Private Railcar Services
(Project Code 003-2018)

We are initiating an audit of the company's management of private railcar services. Our objective is to assess the extent to which the company is identifying and billing private rail car owners for the full costs associated with the movement, storage, and support services provided to private rail cars.

During the audit, we plan to interview company officials involved in the management and operations of private railcar services, as well as analyze documents and data related to these services. Our requests for documents and data will be made as our work progresses. We also will work to minimize the impact of the audit by coordinating interviews and observations with staff in advance.

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>

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.

Amber Keyser will be the Audit Manager for this engagement and reports to David P. Bixler, Senior Director, Lead – Audits. If you or your staff have any questions about this engagement, please contact me at (202) 906-4600 (stephen.lord@amtrakoig.gov), Eileen Larence, Deputy Assistant Inspector General – Audits at (202) 906-4152 (Eileen.larence@amtrakoig.gov), or David P. Bixler at (202) 906-4453 (david.bixler@amtrakoig.gov).

cc: DJ Stadtler, Executive Vice President/Chief Administrative Officer
Scot Naparstek, Executive Vice President/Chief Operations Officer
Stephen Gardner, Executive Vice President/ Planning, Technology, &
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