



Memorandum

To: Costin Corneanu
Executive Vice President, Chief Financial Officer

From: J.J. Marzullo 
Assistant Inspector General, Audits

Date: September 22, 2026

Subject: Engagement Memo— Audit of a Capital Services Contract (Project Code 009-2026)

We are initiating a review of Amtrak's (the company) management of a capital services contract. Our scope will cover one contract, and our objective will be to assess the company's oversight of the cost, schedule, and performance of the selected contract. We will communicate the contract we select to company officials early in the audit. We may expand our scope or modify our objective during the review. We plan to review the contract files and supporting documentation, review company policies and procedures, analyze company data, and interview company officials. We will work to minimize disruptions to the company by coordinating meetings with staff in advance. This is the third in a series of contract audits we are conducting to assess the company's stewardship of its contracts.

We will perform our work in accordance with generally accepted government auditing standards. Our interactions with the company will be consistent with P/I 2.1.4, 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:

William H. Herrmann, Interim President

Laura Mason, Executive Vice President, Capital Delivery

Jennifer Mitchell, Executive Vice President, Strategy and Planning

Steven Predmore, Executive Vice President and Chief Safety Officer

Gerhard Williams, Executive Vice President and Chief Operations Officer

Christian Zacariassen, Executive Vice President, Digital Technology & Innovation

Devarajan Koushik, Vice President, Pricing and Revenue Management, Interim Chief
Commercial Officer

Bruno Maestri, Vice President, Special Advisor to the President

Tonia McMillian, Vice President, Human Resources, Acting Chief Human Resources
Officer

Keren Rabin, Vice President, Senior Managing Deputy General Counsel, Acting General
Counsel

Anna Rusakova, Senior Director, Risk Management and Controls