



## Memorandum

**To:** Tracie A. Winbigler  
Executive Vice President, Business Transformation  
and Chief Financial Officer

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

**Date:** March 28, 2025

**Subject:** Engagement Memo—IIJA Compliance (Project Code 007-2025)

We are initiating an audit of Amtrak's (the company) administration of funds provided by Congress in the Infrastructure Investment and Jobs Act (IIJA). Our objective will be to assess the company's efforts to comply with IIJA requirements, including how it uses, accounts for, and reports on awarded funds. We may modify our scope or objective during the review. We plan to interview company officials; assess related policies, documents, and procedures; and review relevant company data. We will work to minimize disruptions to the company by coordinating meetings with staff in advance.

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: Roger Harris, President

Eliot Hamlich, Executive Vice President and Chief Commercial Officer

William H. Herrmann, Executive Vice President, General Counsel & Corporate Secretary

Laura Mason, Executive Vice President, Capital Delivery

Jennifer Mitchell, Executive Vice President, Strategy & Planning

Steven Predmore, Executive Vice President and Chief Safety Officer

Gerhard Williams, Executive Vice President, Service Delivery & Operations

Christian Zacariassen, Executive Vice President, Digital Technology & Innovation

Anna Rusakova, Senior Director, Risk Management and Controls