



Memorandum

To: Costin Corneanu
Executive Vice President, Chief Financial Officer

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

Date: August 28, 2025

Subject: Engagement Memo— Track Outage and Force Account Planning
(Project Code 012-2025)

We are initiating a review of Amtrak's planning for track outages and force account labor. As you know, outages are where tracks are taken out of service to enable maintenance or construction of infrastructure and force account is the company's labor to complete this work. Our objective will be to assess the company's efforts to plan and manage track outages and force account resources on the Northeast Corridor. We may expand our scope or modify our objective during the review. We plan to interview company officials; review related policies, documents, and procedures; and analyze 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 Hamlish, Executive Vice President, Chief Commercial Officer
William H. Herrmann, Executive Vice President, Chief Legal and Human Resources
Officer & Corporate Secretary
Bruno Maestri, Vice President, Government Affairs and Corporate Communications
Laura Mason, Executive Vice President, Capital Delivery
Jennifer Mitchell, Executive Vice President, Strategy and Planning
Steven Predmore, Executive Vice President and Chief Safety Officer
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