



## Memorandum

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

**From:** Jim Morrison *JM*  
Assistant Inspector General, Audits

**Date:** June 18, 2024

**Subject:** Engagement Memo—Hudson Tunnel Project (Project Code 013-2024)

We are initiating a review of the Hudson Tunnel Project, a multibillion-dollar effort to construct a new rail tunnel under the Hudson River and rehabilitate the existing North River Tunnel. This project is a key component of the Gateway program to upgrade and replace rail infrastructure between Newark, New Jersey, and New York City. The Gateway Development Commission (GDC)—a public and government sponsored authority created by the states of New York and New Jersey—is the lead sponsor of the project. The GDC has engaged Amtrak, the New Jersey Transit Corporation, and the Port Authority of New York and New Jersey to support construction of the project.

Our objective will be to assess Amtrak's (the company) efforts to support the project and oversee the company's interests as the project advances. We may expand our scope or modify our objective during the review. Our work will include interviewing company and project officials, reviewing and assessing available documentation, and conducting site visits. 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: Stephen J. Gardner, Chief Executive Officer

Roger Harris, President

Eleanor D. Acheson, Executive Vice President, General Counsel & Corporate Secretary

Laura Mason, Executive Vice President, Capital Delivery

Eliot Hamlich, Executive Vice President, Marketing and Chief Commercial Officer

Dennis Newman, Executive Vice President, Strategy, Planning & Asset Development

Steve Predmore, Executive Vice President and Chief Safety Officer

Robert Grasty, Executive Vice President and Chief Human Resource Officer

Gerhard Williams, Executive Vice President, Service Delivery & Operations

Christian Zacariassen, Executive Vice President, Digital Technology & Innovation

Anna Rusakova, Senior Director, Risk Management and Control