




## Memorandum

**To:** Costin Corneanu  
Executive Vice President, Chief Financial Officer

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

**Date:** April 27, 2026

**Subject:** Engagement Memo—Bridge Management Program  
(Project Code 007-2026)

Amtrak (the company) maintains more than 1,300 railroad bridges across its network. These bridges, some of which are over a century old, have the potential to severely impact operations should they fail. Given the importance of bridges' structural integrity to safe and efficient operations, we are initiating a review of company efforts to inventory, inspect, and otherwise manage its bridges.

Our objective will be to assess the company's railroad bridge management program. Our scope includes company processes to ensure it is conducting inspections compliant with federal regulations that provide useful data to maintain safe and efficient operations. 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 Hamlisch, Executive Vice President, Chief Commercial Officer  
William H. Herrmann, Executive Vice President, Chief Legal and Human Resources  
Officer & Corporate Secretary  
Bruno Maestri, Vice President, Special Advisor to the President  
Laura Mason, Executive Vice President, Capital Delivery  
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