




Memorandum

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

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

Date: December 20, 2024

Subject: Engagement Memo—National Facilities Program (Project Code
003-2025)

We are initiating an audit of Amtrak's (the company) National Facilities Program (NFP). This program is intended to upgrade facilities needed to maintain three fleets of new passenger equipment that the company is procuring: the New Acela, Airo, and Long Distance fleets. Our objective will be to assess the company's management of the NFP and to identify any risks to achieving its goals. We may expand our scope or modify our objective during the audit. Our work will include interviewing company officials, reviewing available documentation, conducting site visits, and analyzing 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: Stephen J. Gardner, Chief Executive Officer
Roger Harris, President
Robert Grasty, Executive Vice President and Chief Human Resource Officer
William H. Herrmann, Executive Vice President, General Counsel & Assistant
Corporate Secretary
Laura Mason, Executive Vice President, Capital Delivery
Jennifer Mitchell, Executive Vice President, Strategy and Planning
Dennis Newman, Executive Vice President, Strategy and 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
Eleanor Acheson, Corporate Secretary and Ethics Officer
Anna Rusakova, Senior Director, Risk Management and Control