



## Memorandum

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

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

**Date:** February 4, 2021

**Subject:** Engagement Memo— Audit of the Company’s Gateway Program Management and Oversight (Project Code 007-2021)

We are initiating an audit of the company’s activities in the Gateway Program, a multibillion-dollar effort involving multiple government stakeholders, intended to increase the rail capacity between New York and New Jersey and improve resiliency on the company’s Northeast Corridor. The program includes multiple major long-term projects, some of which are already in various phases of design and construction. We have been monitoring the company’s activities associated with these projects since 2016. We have determined that these activities have now reached a phase where they are appropriate to audit to help ensure the company is positioning itself for successful implementation. Our objective will be to assess the company’s planning, governance structure, and capacity to effectively manage and oversee its commitments to the program. We may expand our scope or modify our objective during the audit.

As we start this audit, please know that we are acutely aware of and sensitive to the impact that the coronavirus has had on us all, particularly the company’s business operations and its employees. We will work to minimize disruptions to the company by conducting our outreach with the company as efficiently as possible and coordinating meetings with staff in advance. Given the current operating environment, we also leave it to your discretion to determine who you would like to participate in an entrance conference so as to minimize disruptions to the executive leadership team and expedite our information gathering and request for company interviews and documents. Throughout the course of our audit, we will keep you advised of the status of our work and any material changes in our objective, should they occur.

We will perform our work in accordance with generally accepted government auditing standards. Our interactions with the company will be consistent with P/I 2.1.3, 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.

Heather Brockett will be the acting audit manager for this engagement and reports to Anne Keenaghan, Senior Director, Audits. If you have any questions, please contact me at (202) 906-4742 or [james.morrison@amtrakoig.gov](mailto:james.morrison@amtrakoig.gov); Eileen Larence, Deputy Assistant Inspector General, Audits, at (202) 906-4152 or [eileen.larence@amtrakoig.gov](mailto:eileen.larence@amtrakoig.gov); or Anne Keenaghan at (215) 349-2743 or [anne.keenaghan@amtrakoig.gov](mailto:anne.keenaghan@amtrakoig.gov).

cc: Stephen J. Gardner, President

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

Roger Harris, Executive Vice President, Chief Marketing and Revenue Officer

Scot Naparstek, Executive Vice President, Chief Operations Officer

Dennis Newman, Executive Vice President, Planning & Strategy

Steve Predmore, Executive Vice President and Chief Safety Officer

Qiana Spain, Executive Vice President and Chief Human Resource Officer

Christian Zacariassen, Executive Vice President and Chief Information Officer

Mark Richards, Senior Director, Risk Management and Controls

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