



Memorandum

To: Tracie Winbigler
Executive Vice President and Chief Financial Officer

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

Date: February 14, 2023

Subject: Engagement Memo— IIJA Compliance (Project Code 006-2023)

We are initiating an audit of Amtrak's (the company) administration of funds provided by Congress in the Infrastructure Investment and Jobs Act (IIJA).¹ Our objective will be to assess how the company is planning to use, account for, and report on the funds IIJA provides to replace obsolete assets and invest in deferred infrastructure needs across its system.² We may expand our scope or modify our objective during the audit. We plan to interview company officials; assess related policies, documents, and procedures; and review relevant company data.

We will work to minimize disruptions to the company by coordinating meetings with staff in advance. 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.

¹ Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, 135 Stat. 429 (2021).

² IIJA provides \$22 billion in direct grants to Amtrak, with stipulations that it use \$6 billion for projects on the Northeast Corridor, and \$16 billion for projects on the National Network.

cc: Stephen J. Gardner, Chief Executive Officer
Roger Harris, President, Operating and Commercial
Eleanor D. Acheson, Executive Vice President, General Counsel & Corporate Secretary
Laura Mason, Executive Vice President, Capital Delivery
Dennis Newman, Executive Vice President, Strategy, Planning & Asset Development
Steve Predmore, Executive Vice President and Chief Safety Officer
Qiana Spain, Executive Vice President and Chief Human Resource Officer
Gerhard Williams, Executive Vice President, Service Delivery & Operations
Christian Zacariassen, Executive Vice President, Digital Technology & Innovation
Mark Richards, Senior Director, Risk Management and Controls