




## Memorandum

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

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

**Date:** December 9, 2019

**Subject:** Engagement Memo— Audit of the Company's Management of the Moynihan Train Hall Program (Project code 004-2020)

We are initiating an audit of Amtrak's Moynihan Train Hall Program, a key component of the company's effort to transform the former Farley Post Office into Amtrak's new passenger headhouse and flagship location in New York City. Our objectives are to assess the effectiveness of the company's management and oversight for the Moynihan program as well as the extent to which it has identified and mitigated schedule and budget risks. We may expand our scope or modify our objective during the audit.

Our work will include interviewing company officials, reviewing available documentation, and performing site visits. We will request documents as our work progresses. 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 2.1.3, 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 Audit Manager for this engagement and reports to J.J. Marzullo, 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 J.J. Marzullo at (202) 906-4545 or [john.marzullo@amtrakoig.gov](mailto:john.marzullo@amtrakoig.gov).

cc: Stephen Gardner, Executive Vice President/Chief Commercial Officer  
Eleanor Acheson, Executive Vice President/General Counsel and Corporate Secretary  
Roger Harris, Executive Vice President/Chief Commercial Officer  
Steve Predmore, Executive Vice President/Chief Safety Officer  
Scot Naparstek, Executive Vice President/Chief Operating Officer  
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