



Memorandum

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

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

Date: October 11, 2023

Subject: Engagement Memo—Long-Distance Fleet Replacement Program
(Project Code 002-2024)

We are initiating an audit of Amtrak's (the company) Long-Distance Fleet Replacement program. This multibillion-dollar procurement to replace approximately 800 railcars (over 40 percent of the passenger car fleet) will be among the largest in the company's history. The company plans to fund this procurement with grant funds available through the Infrastructure Investment and Jobs Act.

Our objective will be to assess the company's early management and oversight of this program. We intend to assess the company's development of a program management framework for the initiation and planning stages to ensure it is positioning itself for long-term success. Our work will include interviewing company officials, reviewing available documentation, attending status meetings, and performing site visits. We may expand our scope or modify our objective during the audit. 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, Operating and Commercial
Eleanor D. Acheson, Executive Vice President, General Counsel & Corporate Secretary
Laura Mason, Executive Vice President, Capital Delivery
Eliot Hamlich, Executive Vice President, Marketing and Chief Commercial Officer
Dennis Newman, Executive Vice President, Strategy, Planning & Asset Development
Steve Predmore, Executive Vice President and Chief Safety Officer
Robert Grasty, Executive Vice President and Chief Human Resource Officer
Gerhard Williams, Executive Vice President, Service Delivery & Operations
Christian Zacariassen, Executive Vice President, Digital Technology & Innovation
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