

Washington Metropolitan Area Transit Authority
Board Action/Information Summary

Action Information

MEAD Number:
201685

Resolution:
 Yes No

TITLE:

Office of Inspector General's CY2016 Work Plan

PRESENTATION SUMMARY:

The Office of Inspector General (OIG) CY2016 Work Plan sets the audit and evaluation priorities based on risk for the calendar year. The Work Plan is submitted to the Board of Directors for approval.

PURPOSE:

The Audits and Investigations Committee will concur and forward to the Board the request to approve the CY2016 Work Plan submitted by OIG.

DESCRIPTION:

Key Highlights:

- OIG's CY2016 Work Plan is based on a high-level, judgmental Audit Risk Assessment.
- The Work Plan is tied to WMATA's mission and strategic goals.

Background and History:

Board Resolution 2006-18 established the Office of Inspector General to supervise and conduct independent and objective audits, evaluations, investigations, and other activities of the Washington Metropolitan Area Transit Authority's (WMATA) programs and operations to promote economy, efficiency, and effectiveness, as well as to prevent and detect fraud, waste, and abuse in such programs and operations. In accordance to the Inspector General's (IG) position description, an annual work plan is prepared by the IG for review and approval by the Board of Directors.

Discussion:

The Work Plan outlines the work OIG proposes to conduct/perform in its two components--Audit Services and Investigation Services--during the calendar year. One key purpose of the Work Plan is to set the audit and evaluation priorities, based on an audit risk assessment of WMATA's programs, operations, and activities. A risk factor is an observable or measurable indicator of conditions or events that could adversely affect an organization. It can identify inherent risk, such as a complicated or large organizational structure or an organizational vulnerability, such as inadequate internal

controls.

The CY2016 Work Plan contains nine jobs. The nine new jobs cover a wide range of subject areas, such as WMATA's rail fare activities, the Safety Management System, Mobile Computing Security Program, Station Rehabilitation Program, and Purchase Card Program. All nine jobs are tied to one or more of WMATA's strategic goals.

In addition to audits and evaluations, Audit Services performs contract pricing attestations, pre-awards, and Buy America Act requirement engagements; oversees the external audits on the financial statement/Single Audit; and follows up on status of implementing outstanding OIG recommendations identified in previous audits and evaluations.

OIG's Investigation Services manages the OIG Hotline and investigates allegations of fraud, waste, abuse and other wrongdoing affecting WMATA operations, including investigations of whistleblower retaliation complaints.

FUNDING IMPACT:

The funding for the annual work plan is included in the Board-approved budget.	
Project Manager:	Andrew Clemmons, Assistant Inspector General-Audits
Project Department/Office:	Office of Inspector General

TIMELINE:

Anticipated actions after presentation	<ul style="list-style-type: none">• Implementation of audits, evaluations, investigations and other components of OIG's CY2016 work plan.

RECOMMENDATION:

Audits and Investigations Committee concurrence and Board approval of the CY2016 Work Plan.