



**Washington Metropolitan Area Transit Authority
Inspector General's Semiannual Report to the
Board of Directors, No. 9
July 1, 2011 – December 31, 2011**



Photo of track work at Shady Grove

INSPECTOR GENERAL'S MESSAGE TO THE BOARD OF DIRECTORS

March 12, 2012

We are pleased to provide this Semiannual Report on the activities and accomplishments of the Washington Metropolitan Area Transit Authority (WMATA) Office of Inspector General (OIG) from July 1, 2011, through December 31, 2011. Our work, highlighted in this report, demonstrates our commitment to promoting accountability, efficiency, and effectiveness in WMATA's programs and operations and keeping the Board of Directors fully and currently informed about deficiencies in the Authority's activities, as well as the necessity for and progress of corrective action.

Over the last six months, OIG issued 33 audit products, including audit reports, attestation reports and audit waivers. We reviewed pricing information in contractors' proposals with a value of \$38,204,822 and suggested \$5,232,165 in net audit adjustments. We also closed two investigations and processed 129 complaints.

We issued two performance audits during this period, which are discussed in this report. In the audit report entitled *Audit of Reported Paratransit Revenues and Ridership*, we found the paratransit revenues and ridership level reported in the Monthly Financials for fiscal year 2010 were not completely accurate. In the audit report entitled *Review of WMATA's Oversight of Selected Information Technology Service Contractors*, we found WMATA did not adequately oversee two information technology service contractors we reviewed. In addition, Clifton Gunderson, LLP, Certified Public Accountants & Consultants conducted the annual independent audit of WMATA's financial accounts and gave WMATA an unqualified or "clean" opinion on its comparative financial statements for the years ended June 30, 2011 and 2010.

Finally, I would like to thank all the Board of Directors and the General Manager/Chief Executive Officer for their continued support and look forward to working with them in furthering our mission and values, as well as in promoting a safe and effective transit system.

/s/

Helen Lew
Inspector General

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INTRODUCTION

On August 19, 2009, the WMATA Compact was amended to recognize the OIG by statute. Board Resolution 2006-18, approved April 20, 2006, originally established the OIG to conduct and supervise audits, program evaluations, and investigations relating to agency activities; promote economy, efficiency, and effectiveness in WMATA activities; detect and prevent fraud and abuse in WMATA activities; and inform WMATA officials and the Board of Directors about deficiencies in WMATA activities, as well as the necessity for and progress of corrective action. The OIG follows generally accepted government audit standards for all audits, and supervises WMATA's annual independent audit of financial reporting. The Inspector General (IG) reports to the Board of Directors (Board) through the Board's Audits and Investigations Committee. The IG prepares a Quarterly Report to the Board's Audits and Investigations Committee and a Semiannual Report to the Board of Directors.

The OIG began operations on May 14, 2007, when the current IG came on board. A mission statement and core values have been developed for OIG and are provided below.

Mission Statement

The OIG supervises and conducts independent and objective audits, investigations, and other activities of WMATA's 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. We provide advice to the Board and General Manager/Chief Executive Officer to assist in achieving the highest levels of program and operational performance in WMATA.

Our Core Values

Excellence - We have a commitment to excellence in our people, our processes, our products, our impact and in the performance of our mission.

- We value a diverse, educated, and highly trained workforce that reflects independence, initiative, and mutual respect.
- We value operating within an objective code of standards, yet remain open to new innovations.
- We support WMATA's mission of operating a safe, reliable and effective transit system.

Accountability - We insist on high standards of professional conduct from employees at all levels and compliance with professional standards to ensure the Board and management can rely on our products.

- We have confidence in the accuracy of our work and that our results hold up to professional scrutiny.
- We encourage an environment of risk-free communication and promote an open, honest, and respectful exchange of ideas and information.

Integrity - We strive to maintain the highest level of trust and integrity in all of our activities, and the approach we take in accomplishing our mission must reflect fairness, balance, and credibility.

- The personal and professional qualities of our employees include honesty, respect for others, and freedom from bias.
- We value and protect our access to information recognizing that reputations, public confidence, and lives can be affected by our actions.

OIG Staff

OIG is made up of two components — Audits and Investigations. The Audits component is comprised of three audit teams: contracts, internal operations, and information technology. OIG audits examine the performance of WMATA programs and contractors in carrying out their respective responsibilities and are intended to provide independent assessments of WMATA programs and operations. These assessments help reduce waste, abuse, and mismanagement and promote economy and efficiency throughout WMATA. OIG audits are performed with OIG's own resources, and OIG oversees audit work done by outside audit firms.

The Investigations component of OIG conducts criminal, civil, and administrative investigations of fraud, waste, and abuse related to WMATA programs and operations. OIG investigations can lead to criminal prosecution, civil penalties, disciplinary action, and/or administrative action. The Investigations component handles the OIG Hotline, including in-take of complaints and determining the appropriate handling of them. Complaints may be investigated by OIG or referred to management, the OIG Audit component for audit consideration, or another agency, as appropriate.

OIG had 28 full-time employees as of December 31, 2011, the majority of whom do audits. Our staff is comprised of auditors, investigators, an information technology specialist, and an office manager with educational backgrounds and graduate degrees in accounting, finance, mathematics, computer science, law, criminal justice, management information systems, and business. More than half of the staff have professional certifications as accountants, internal auditors, fraud examiners, investigators, information systems auditors, computer forensic examiner, information systems security professional, government financial managers, and inspectors general.

AUDITS

During this reporting period we issued 33¹ audit products in the form of audit reports, alternative products, such as attestations and alert memoranda, and audit waivers.

Audit Resolution and Follow-Up

Board Resolution 2006-18 requires us to provide Semiannual Reports listing each report for which management has not completed corrective action. Table 1 shows recommendations described in previous Semiannual Reports (SARS) on which corrective action has not been completed as of December 31, 2011.

Summary of Audit Reports Issued

We issued four audit reports during this reporting period. These reports are listed in Table 2 and are summarized below.

- **Audit of Reported Paratransit Revenues and Ridership** - (Contract Audit No. 11-045, issued October 3, 2011)

We conducted an audit of paratransit passenger revenues and ridership. The objectives of our audit were to determine the accuracy of (1) paratransit passenger fare revenues and (2) paratransit passenger ridership reported in the Monthly Financial Reports.

For fiscal year 2010, paratransit passenger fare revenues, as reported in the June 2010 Monthly Financial Report by the Office of Management and Budget Services, based on data from the Office of Accounting (ACCT), was \$4.3 million. For ridership, Management and Budget Services reported 2,382,000 passengers for the same period, based on data from ACCT.

Our audit showed the paratransit revenues and ridership level reported in the Monthly Financials for FY 2010 were not completely accurate. We found: (1) certain revenue transactions were not always properly recorded or recognized by ACCT as deferred revenue and (2) ridership data provided by ACCT was not properly reconciled and summarized. We also noted WMATA pays a significant amount of the costs associated with free trips to passengers when the contractor is late or misses a trip. WMATA paid out approximately \$4.5 million in fiscal 2010 to the contractor for these trips. We made six recommendations to the Deputy General Manager for Administration/Chief Financial Officer (DGMA/CFO).

In the DGMA/CFO's September 12, 2011 response, Management concurred with certain aspects of the two findings and disagreed on other aspects of the findings. Management stated that our discussion of the costs associated with free trips given by the contractor for late or missed trips was outside the scope of our audit. Management concurred with all but one of our six recommendations. Management did not concur with our

¹ This number includes two financial statement audit-related reports that were prepared by WMATA's external auditor, Clifton Gunderson, LLP.

recommendation regarding reassessing the on-time performance metric and disincentive formula when the contractor is late or misses a trip. Management indicated that they are in the development stage of the next paratransit contract, and the intent is to establish more direct ties between compensation and performance.

- **Review of WMATA's Oversight of Selected Information Technology Service Contractors** – (Information Technology No. 12-001, issued December 2, 2011).

The budget for the Department of Information Technology (IT) for fiscal years 2010 and 2011 was \$34.2 million and \$36.2 million, respectively. IT expended \$16.2 million and \$17.6 million for IT-service-related contracts for fiscal years 2010 and 2011, respectively.

We conducted an audit of WMATA's Oversight of Selected Information Technology Service Contractors. The objectives of the audit were to determine whether WMATA provides adequate oversight over selected information technology service contracts to ensure they are properly managed, and the contractors fulfilled contract requirements. To achieve our objectives, we focused our review on two IT service contractors:

- OPTIMOS Incorporated (OPTIMOS), specifically modification #7 to purchase order (PO) 9017,² and contract CQ8074,³ and
- Televate, contract CQ8093, which was originally a part of OPTIMOS contract CQ8074.

We found WMATA did not adequately oversee the two IT service contractors (OPTIMOS and Televate). Specifically, we found: (1) the contract deliverables for Enterprise Architect services under OPTIMOS contracts PO-9017 and CQ8074 were incomplete; (2) the Project Management Office (PMO) provided inadequate oversight and allowed OPTIMOS to prepare the Statement of Work; (3) the Contracting Officer Technical Representative (COTR) provided inadequate oversight over the OPTIMOS and Televate contracts; and (4) the Office of Procurement and Materials (PRMT) and IT failed to properly administer the OPTIMOS contracts.

We also raised concerns regarding the misuse of authority and lack of controls over contract files. Specifically, IT directed the OPTIMOS contractor to hire specific personnel, and PRMT exercised inadequate controls over contract files, resulting in missing documents.

² Purchase Order 9017 was never assigned a contract number.

³ Purchase Order 9017 and Contract CQ8074 were both used as contracting vehicles to procure time-and-materials labor hours for IT services.

Based on the above findings, we made 11 recommendations to the DGMA/CFO.

In the DGMA/CFO's November 18, 2011 response, Management indicated general concurrence/agreement with our findings and recommendations, except for finding #2. Regarding finding #2, the DGMA/CFO indicated that when the statement of work was completed, the Project Management Office (PMO) was not yet formed, as the (PMO) Chief was hired one month before the Statement Of Work in question. Moreover, there were no established standards and reporting templates in place. The DGMA/CFO further stated that over the past four years, the PMO has generated an extensive body of templates, standards, frequently asked questions, and procedures for project monitoring, control and reporting. The PMO is currently implementing a project and portfolio management tool which will help support all of the standards that have been developed, including monitoring conformance to those standards. In addition, the PMO provided information on actions taken or planned on the other findings and recommendations in the report.

Based on our analysis of management's response to our report and the evidence collected during our audit, we stood by the findings and recommendations in the report.

- **Financial Statement Audit Reports**

Clifton Gunderson, LLP, Certified Public Accountants & Consultants conducted the audits, and we performed oversight and monitoring procedures to ensure completion of the audit deliverables. In October 2011, we received the financial statement audit related reports⁴ – **WMATA's Basic Financial Statements, Years Ended June 30, 2011 and 2010 (with Independent Auditor's Report Thereon)** and WMATA's **Single Audit Report** for the year ended June 30, 2011, which includes the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133. Management generally concurred with the auditors' findings and recommendations and proposed corrective actions to address them.

Specifically, WMATA received an unqualified or "clean" opinion on its comparative financial statements. The Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* contained one significant deficiency⁵ in internal controls over financial reporting and two significant

⁴ The WMATA Board accepted the reports on October 27, 2011.

⁵ A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

deficiencies in internal control over compliance.⁶ The one significant deficiency in internal controls over financial reporting related to information system change management and was a repeat from the previous year. The two significant deficiencies in internal control over compliance are procedures for Davis Bacon not consistently performed and procedures for suspension and debarment not consistently performed. Both were repeats from the previous year.

Summary of Alternative Products Issued

From July 1, 2011, through December 31, 2011, we issued 29 attestation reports.

Our attestation engagements are performed within their stated scope and objective(s) as agreed with management and can cover a broad range of financial and non-financial subjects. They can also be part of a financial audit or performance audit. Because these reports generally involve contractor proprietary information, the reports are not posted on the OIG website and are not publicly distributed. A compilation of our attestation reports/certifications appears in Table 2.

Some key types of attestation reports issued by OIG include pre-negotiation, billing rate, and pre-award reviews. These are described more fully below along with the number of such reports issued this reporting period.

- **Pre-negotiation Attestation Reports** (11 reports)

This type of report generally relates to a review and analysis of a contractor's proposal to determine if the pricing information is current, accurate, and complete and ties back to the contractor's accounting systems. During the reporting period July 1, 2011, through December 31, 2011, we reviewed pricing information with a proposed value of \$38,204,822 and suggested \$5,232,165 in net audit adjustments.

- **Billing Rate Attestation Reports** (15 reports)

At the request of WMATA's Office of Procurement and Materials (PRMT), we review the billing rates submitted by contractors and subcontractors to PRMT for approval. The primary objective of this review is to verify the basis of the billing rates and the support for the cost elements (base wage rates and overheads) included in the contractor's proposal and to ensure that the pricing information is current, accurate, and complete. The results of our review are sent to PRMT for use in the negotiation process.

⁶ A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

- **Pre-award Attestation Reports** (1 report)

Prior to the final determination of a contract award, the Contracting Officer sends financial data (Income Statements, Balance Sheets, Retained Earnings Statements, Source and Application of Funds and related notes), submitted by the prospective contractor to the OIG for evaluation. We conduct an agreed-upon procedure review to determine if the contractor has adequate financial resources (going concern) and whether the contractor meets the applicable standards for a responsible prospective contractor.

- **Other Attestation Reports** (2 reports)

We also performed other attestation services as requested by PRMT, including Advisory Memoranda on contract issues and attestation reviews of contractor claims and rates. In addition, we issued one audit waiver in response to requests from contracting officers to waive audits of cost and pricing information when this information is available and considered adequate.

INVESTIGATIONS

During the reporting period July 1, 2011, through December 31, 2011, we received a total of 148 complaints through the OIG Hotline, in writing, and in person. We processed 132 matters that included both complaints requiring investigative attention that did not result in an investigation and those referred directly to other complaint resolution processes or management. We opened 14 investigations and closed 5 investigations (a summary is provided in Table 4).

We were short three investigators during most of this reporting period; we expect to be fully staffed by the end of January 2012.

Summary of Significant Case Completed

An OIG investigation, completed on December 2, 2011, determined that there was serious abuse of WMATA purchase cards in the Office of Planning and Joint Development (PLJD). In a December 16, 2011, response to the OIG Report of Investigation (ROI), management indicated that all purchase cards were removed from PLJD until further notice. Management is in the process of preparing a Corrective Action Plan with estimated completion dates to address the five OIG recommendations. These recommendations included ethics training and a review of the purchase card policy.

OTHER OIG ACCOMPLISHMENTS

Other OIG accomplishments during this period included:

- Melvin Fowler, Senior IT Auditor, IT Audit Team, became a Certified Fraud Examiner in December 2011.
- Andrew Clemmons, Assistant Inspector General-Audit, served as the moderator for a panel discussion entitled *Employing America's Veterans at Metro*. The panel discussion was held at the Carmen Turner Facility in Landover, Maryland on October 26, 2011. The panel consisted of subject matter experts from the U.S. Department of Veterans Affairs and the U.S. Department of Labor.
- Clifton Persaud, Audit Manager, IT Audit Team, was appointed the Director of the Certified Information Systems Auditor Review Certification Course for the DC Chapter of the Information Systems Audit and Control Association in October 2011.
- Ginger Johnson, Senior Auditor, Contracts Audit Team, became a Certified Fraud Examiner in September 2011.
- Barbara Jackson-Williams, Audit Manager, Internal Operations Audit Team, gave a presentation on "Internal Controls" to WMATA Contracting Officer's Technical Representatives on September 22, 2011, and December 7, 2011, at the Jackson Graham Building. Ms. Jackson-Williams also facilitated training on Value-Added Business Controls: *The Right Way to Manage Risk* before the Institute of Internal Auditors on August 15 – 16, 2011, in Orlando, Florida.

FAREWELL AND CONGRATULATIONS

- Ellen Bass, who served as the Assistant Inspector General for Investigations and Counsel to the Inspector General since August 2007, retired in November 2011. Ms. Bass was instrumental in working with the Office of General Counsel in revising WMATA's Whistleblower Policy and in amending the Privacy Policy.
- Isabel Cumming joined WMATA OIG as the Assistant Inspector General for Investigations and Counsel to the Inspector General in November 2011. Prior to coming to WMATA, Ms. Cumming was the Chief of Special Prosecutions at the Prince Georges State Attorney Office. She is a 20-year veteran of white collar prosecution and a Certified Fraud Examiner.

- Hugh Fox was promoted to Senior Special Agent in December 2011. Mr. Fox began his employment with WMATA in October 2009 as a Special Agent. Prior to beginning his employment with WMATA, he was the Chief of Criminal Investigations for the New Orleans OIG and a Special Agent at the District of Columbia Government OIG.
- Lynn King was promoted to Auditor III in September 2011. Mr. King started at WMATA in July 2009 and is a member of the Internal Operations Audit Team.
- Ngoc Chau was promoted to Auditor II in August 2011. Ms. Chau started at WMATA in August 2010 and is a member of the Contracts Audit Team.
- Christopher Lee was promoted to Auditor III in August 2011. Mr. Lee started at WMATA in July 2009 and is a member of the Contracts Audit Team.
- Katrina Curry was promoted to Office Manager in July 2011. Prior to joining WMATA OIG, Ms. Curry was the Office Administrator in the Department of System Safety and Environmental Management.

Table 1: Recommendations Described in Previous SARs on Which Corrective Action Has Not Been Completed as of December 31, 2011

Report Number	Report Title (Prior Semiannual Report [SAR] Number and Page)	Date Issued	Total Monetary Findings	Number of Recommendations		Latest Target Date (Per WMATA Corrective Action Plan)
				Open	Complete	
Internal Operations Audits						
IO 11-001	Review of Monthly Reports on Bus Ridership and Revenue (SAR 7, page 7)	09/22/10		1	6	Aug 2012*
IO CSA 11-001	Control Self-Assessment Employee Safety in the Office of Track and Structures Systems Maintenance (SAR 7, page 10)	09/08/10		5	14	Jun 2012
External Audits						
	Clearing House Function for Regional Fare Collection Agreed-Upon Procedures Report Year Ended June 30, 2009 (SAR 6, page 11)	06/10/10		1	7	Jan 2012*
Information Technology Audits						
IT 11-001	Review of Emergency Plans for Critical Information Technology Operations and Financial Systems (SAR 7, page 6)	09/24/10		2	3	Dec 2013*
IT-11-002	Review of WMATA's MAXIMO Work Orders Module (SAR 8, Page 9)	03/28/11		3	1	Feb 2012
* Expected completion date changed from previous report.						

Table 2: OIG Audit Reports and Alternative Products on WMATA Programs and Activities (July 1, 2011 through December 31, 2011)

Report Number	Report Title	Date Issued	Questioned Costs*	Unsupported Costs	No. of Recommendations
AUDIT REPORTS					
<u>Information Technology</u>					
IT 12-001	Review WMATA's Oversight of Selected Information Technology Service Contractors	12/2/11			11
<u>Contract Audit</u>					
CA-11-045	Audit of Reported Paratransit Revenue and Ridership	10/3/11			6
<u>External Audits</u>					
	Basic Financial Statements, Years Ended June 30, 2011 and 2010 With Independent Auditor's Report	10/13/11			
	Single Audit Report for the year ended June 30, 2011 which includes the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> and the Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB A-133	10/13/11			3
<u>Contract Attestations</u>					
<u>Pre-Negotiation Attestation Reports</u>					
CAA 12-001	Independent Review of Sole Source Proposal for Contract CQ10161/MJ, Warranty & Maintenance Services for Bus Annunciator and AVN Systems	7/21/11			
CAA 12-002	Independent Review of Delay Claim for Contract No. FQ5118, CPN-050, Switchgear Delays & Extended Performance	7/27/11			
CAA 12-003	Independent Review of Proposal for Contract No. FP7010, Escalator Modernizations (Spare Parts)	8/12/11			
CAA 12-004	Independent Review of Proposal for Contract FO5145, Unit Price Changes	8/18/11			

Report Number	Report Title	Date Issued	Questioned Costs*	Unsupported Costs	No. of Recommendations
CAA 12-005	Independent Review of Sole Source Proposal for Contract FQ11301, PROTECT Chemical Detection System Software Development – Foggy Bottom and Federal Triangle Rail Stations	9/15/11			
CAA 12-006	Independent Review of Proposal for Contract CQ11242, Consultant Services Safety & Security-Rail	9/29/11			
CAA 12-007	Independent Review of Sole Source Proposal for Contract FQ11275, Rail Mileage Based Asset Management	10/14/11			
CAA 12-008	Independent Review of Proposal for Contract No. FQ11008/LAB On Board Vehicle Maintenance and Support Services	10/20/11			
CAA 12-009	Independent Review of Sole Source Proposal, for Contract No. FQ11118, Audio Frequency (AF) Track Circuits Replacement Red Line Route Segment A	12/15/11			
CAA 12-010	Independent Review of Sole Source Proposal for Contract No. FQ11298, High Rail Multi-Purpose Crane	12/21/11			
CAA 12-011	Independent Review of Equitable Adjustment Claim for Contract No. FP5162, Mod 3, CPN-20, Delay Claim Rehabilitation of Train Wash Facilities and Pipe Lining & Inspection of Existing Train Wash Drainage System	12/22/2011			
Billing Rate Attestation Reports					
CAM 12-001	Independent Review of Proposed Billing Rate for Contract FQ8143, DRB Three Panel Agreement for Red Line	7/11/11			
CAM 12-002	Independent Review of Proposed Billing Rate for Contract FQ8143, DRB Three Panel Agreement for Red Line	7/13/11			
CAM 12-003	Independent Review of Proposed Billing Rate for Contract FQ8143, DRB Three Panel Agreement for Red Line	8/1/11			
CAM 12-006	Independent Review of Proposed Billing Rates for Contract FQ10060/KPN, FY 2011, On-Call A/E Consultant Services	8/18/11			
CAM 12-007	Independent Review of Proposed Billing Rates for Contract FQ10064/KPN, FY 2011, On-Call Automatic Fare Collection Engineering Consultant Services	9/8/11			
CAM 12-008	Independent Review of Proposed Billing Rates for Contract FQ10065/KPN, FY 2011, On-Call Planning Support Consultant Services	9/8/11			

Report Number	Report Title	Date Issued	Questioned Costs*	Unsupported Costs	No. of Recommendations
CAM 12-009	Independent Review of Proposed Rate for Contract FQ10064/KPN, FY11, On-Call Automatic Fare Collection Engineering Consultant Services	10/20/11			
CAM 12-010	Independent Review of Proposed Rates for Contract CQ9205, FY2011, Railcar Engineering Consultant Services	11/14/11			
CAM 12-011	Independent Review of Proposed Rates for Contract FQ10061/KPN, FY2011, On-Call Traction Power Consultant Services	11/16/11			
CAM 12-012	Independent Review of Proposed Rates for Contract FQ10061/KPN, FY2011, On-Call Traction Power Engineering Consultant Services	11/17/11			
CAM 12-013	Independent Review of Proposed Rates for Contract FQ10060/KPN, FY2011, On-Call A&E Consultant Services	11/18/11			
CAM 12-014	Independent Review of Proposed Rates for Contract FQ10060/KPN, FY2011, On-Call A&E Consultant Services	11/18/11			
CAM 12-016	Independent Review of Proposed Rates for Contract FQ10060/KPN, FY2011, On-Call A/E Consultant Services	12/6/11			
CAM 12-017	Independent Review of Proposed Rates for Contract FQ10064/KPN, FY 2011, On-Call Automatic Fare Collection Engineering Services	12/13/11			
CAM 12-018	Independent Review of Proposed Rates for Contract CQ9205, FY2011, Consultant Services - Railcar	12/13/11			
<u>Pre-Award Attestation Reports</u>					
CAM 12-005	Independent Review of Pre-Award Financial Data for Contract No. IFB FQ11311, "Electrician Labor"	8/16/11			
<u>Other Attestation Reports</u>					
CAM 12-004	Independent Review of Proposed Home Office G&A, Payroll/Insurance Burden and Bonding Rates for Contract RFQ/FQ9206/NAC, Orange Blue Line Rehabilitation	8/10/11			
CAM 12-015	Independent Review of Cost and Pricing Audit Waiver for Contract No. CQ12075, Consulting Services for the Development of a Strategic Plan	11/22/11			
<p>* For purposes of this schedule, questioned costs include other recommended recoveries.</p> <p>Notes: Description of Alternative Products</p> <p>Attestation reports convey the results of attestation engagements performed within the context of their stated scope and objective(s). Attestation engagements can cover a broad range of financial or non-financial subjects and can be part of a financial audit or performance audit. They include examination, review or performance of agreed-upon procedures on a subject matter or an assertion about a subject matter and reporting results.</p> <p>Pre-award audit services are provided by OIG in response to requests by WMATA's contracting or program office staffs. These normally include making an assessment of an offeror's accounting system and financial capability to perform the contract.</p>					

**Table 3: Other OIG Reports on WMATA Programs and Activities
(July 1, 2011 through December 31, 2011)**

(None were issued this reporting period)

Report Number	Report Title	Date Issued
	<u>Internal Operations - Alert Memorandums and Control Self-Assessment</u>	

**Table 4: Investigative Activity Statistical Profile
(July 1, 2011 through December 31, 2011)**

Statistic		No.
Complaints Received		148
Complaints Closed and Referred ⁷		132
Investigations Opened		14
Investigations Closed		5
Matters Pending at end of Reporting Period (Investigations and Complaints)		9

⁷ Includes both complaints requiring investigative attention that did not result in an investigation and those referred directly to other complaint resolution processes.