

August 21, 2008

In accordance with Board Resolution 2006-18, I am pleased to submit to the Board of Directors and stakeholders this Semiannual Report on the activities of the Office of Inspector General for the six (6) month period ending June 30, 2008. This report highlights our work for this period and reflects our strong commitment to assisting WMATA in improving its programs and operations.

I look forward to working with you in furthering OIG's mission and core values.

/s/

Helen Lew
Inspector General

Enclosure



**Washington Metropolitan Area Transit Authority
Inspector General's Semiannual Report to the
Board of Directors, No. 2
January 1, 2008 – June 30, 2008**



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INSPECTOR GENERAL'S MESSAGE TO THE BOARD OF DIRECTORS

August 21, 2008

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 January 1, 2008, through June 30, 2008. The audits, investigations, and other activities highlighted in this report illustrate our on-going commitment to promoting accountability, efficiency, and effectiveness in WMATA's programs and operations.

Over the last six months, we issued 77 audit products and suggested audit adjustments with a net value of \$16,736,008 to contract proposals and contractor cost and pricing data. We also closed six investigations and referred 22 complaints. These and other accomplishments are discussed in more detail in this report.

During our first year of operations, we initiated and/or completed a number of outreach efforts to increase awareness of our office, mission, and core values. We issued a Staff Notice to all WMATA employees in November 2007 about the OIG. We designed and had posted throughout WMATA buildings a poster to raise awareness among employees and contractors of the need to report wrongdoing to OIG. The poster reads: "FRAUD, WASTE AND ABUSE HURT ALL OF US," and can be found on the last page of this report. In June 2008, WMATA issued a new Policy/Instruction (P/I) on the OIG which we developed. This P/I highlights the duty of employees and contractors to cooperate with the OIG (in accordance with the Board's Resolution on the OIG) and the importance of reporting fraud, abuse, and wrongdoing to the OIG. The P/I also addresses the protection of whistleblowers, another issue mentioned in the Board's Resolution. The General Manager issued a Staff Notice shortly after reinforcing these matters.

As I begin my second year as Inspector General, I would like to thank the Board of Directors and the General Manager for their continued support and look forward to working with them in furthering our mission and values, as well as providing WMATA's vision of "The Best Ride in the Nation."

/s/

Helen Lew
Inspector General

INTRODUCTION

Board Resolution 2006-18, approved April 20, 2006, established the Office of Inspector General (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 about deficiencies in WMATA activities, as well as the necessity for and progress of corrective action. The OIG shall follow generally accepted audit standards for all audits, and shall supervise WMATA's annual independent audit of financial reporting. The Inspector General (IG) shall report to the Board of Directors (Board) and head the OIG. The IG shall appoint an Assistant Inspector General for Audits and an Assistant Inspector General for Investigations. The IG reports quarterly to the Board's Subcommittee on Audits and Investigations and semiannually to the Board of Directors.

The OIG began operations on May 14, 2007, when the IG came on board. In accordance with the Board Resolution, the OIG assumed the staff in the previous Office of the Auditor General. 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 to assist in achieving the highest levels of program and operational performance in WMATA.

Our Core Values are:

Excellence in our people, our processes, our products, and our impact;

Accountability and compliance with professional standards; and

Integrity in everything we do; ensuring that our products are fair, balanced, and credible.

Excellence - We have a commitment to excellence 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 vision of providing "The Best Ride in the Nation" and its values of safety, professionalism, integrity, continuous improvement, and respect for all.

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 was authorized 27 full-time equivalent (FTEs) positions for fiscal year 2008 (July 1, 2007 – June 30, 2008). We had 18 FTEs in our office as of June 30, 2008. During this reporting period, we had four personnel turnovers – one retirement, one transfer, one removal and one resignation. We are in the process of hiring additional auditors and investigators.

Our staff is comprised of auditors, investigators, an investigative analyst, and an office administrator with educational backgrounds in accounting, law, criminal justice, management information systems, and business. Three of our staff have graduate degrees in Business Administration; and more than half of the auditors have professional certifications as accountants, internal auditors, fraud examiners, information systems auditors, government financial managers, and inspector general.

OIG is made up of two components – Audit and Investigation. The Audit 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, or OIG oversees audit work done by others.

The Investigation 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 Investigation 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.

A summary of our audits and investigations, as well as other accomplishments from January 1, 2008, through June 30, 2008, are provided in the following sections of this report.

AUDITS

During this reporting period we issued 77 audit products in the form of audit reports. Audit products include alternative products (attestations), other reports (alert memoranda and management letters), and other types of audit products (contract closeout certifications and 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 for the first time recommendations described in the previous Semiannual Reports (SARS) on which corrective action has not been completed as of June 30, 2008.

Summary of Audit Reports Issued

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

Overtime at Shady Grove Rail Yard Rail Transportation Supervisors — (Internal Operations No. 08-004, issued on January 7, 2008) – We reviewed overtime for rail transportation supervisory and management staff assigned to the Shady Grove Rail Yard to determine if overtime hours were authorized and approved in advance, accurately calculated, and properly recorded in the electronic payroll system. The audit was conducted during the period from September 27, 2007, through October 29, 2007. We found internal control weaknesses at the Shady Grove Rail Yard relating to approval and payment of overtime and the processing of electronic time sheets. Specifically, controls for (1) approving and paying overtime and (2) processing electronic time sheets were not followed. We made five recommendations for improvement. The Deputy General Manager agreed with our findings and recommendations.

Review of Trapeze, the Bus Rail Scheduling and Dispatch System — (Internal Operations No. 08-005, issued on March 10, 2008) – We reviewed the Bus Rail Scheduling and Dispatch System to assess whether Booz Allen Hamilton and the Trapeze Software Group: (1) met the Washington Metropolitan Area Transit Authority's (WMATA) contractual requirements and (2) delivered the benefits envisioned in an effective manner. We found that there is no complete documentation within WMATA that sets out all the functional, technical and any other requirements for deliverables for Trapeze. We used the specifications prepared by Logistics Management Institute (LMI) to attempt to determine whether requirements for the bus rail scheduling and dispatch system were met. The LMI functional requirements appear to have been met by Trapeze. In addition, we found that infrastructure issues at WMATA are adversely affecting the efficient use of Trapeze and that WMATA does not use all of the functional capabilities available in Trapeze. We made five recommendations for improvement. The General Manager concurred with our findings and recommendations.

Follow-up Review of the Administration of Overtime Hours and Costs in WMATA's Department of Operations and Metro Transit Police Department — (Internal Operations No. 08-007, issued June 5, 2008) — The objective of our review was to determine the implementation status of 23 recommendations made by the former Office of Auditor General in the report entitled, "The Administration of Overtime Hours and Costs in WMATA's Department of Operations and Metro Transit Police Department," (AUD 06-101) issued February 28, 2006. Based on our follow-up review of the implementation status of the 23 recommendations, we determined that the requirements of the recommendations had been sufficiently addressed by management. Some significant measures undertaken by WMATA include: (1) a special overtime reduction strategies session was organized in Operations to focus attention on the management of overtime hours, resulting in seven task forces formed to develop ideas for improving the management of overtime hours. (2) The Office of Workforce Client Services in the Department of Workforce Services was organized into five client service groups with each service group assigned to assist specific offices and departments in operations with filling vacant positions. (3) A new paperless computer application was installed to improve the processing of requisitions for vacant positions and managing the recruiting and hiring process. (4) Quality Assurance was directed to conduct periodic reviews of timesheets to improve accuracy and internal controls. OIG has not audited or otherwise reviewed the implementation of the changes made by management, and we express no opinion on whether the changes have been effective in reducing the timeline for filling vacancies, improving internal controls, or improving other management functions and, if so, whether the changes were sufficient to bring about a reduction in the use of overtime hours. In the General Manager's May 7, 2008, response to a draft copy of this report, he agreed with the implementation status of the 23 recommendations as explained in our report.

Review of Issues and Concerns on Cubic Contract — (Contract Audit No. 08-053, issued February 19, 2008) – Our review focused on identifying the contract issues and concerns that have arisen with Cubic Transportation Systems (Cubic) and on evaluating what happened, the current status of the contract, and what can be learned from these issues/concerns. We determined that the Authority has not realized the full functionality of the Automatic Fare Collection system that it expected when it awarded the contract to Cubic in July 2003. The delays in implementing the system impacted another contractor that resulted in the Authority paying \$1.4 million in delay claims. The delays were caused by both the contractor's refusal to support the original software and the Authority's delay in making a decision to implement upgrades to the original software. Our concerns are that the Automatic Fare Collection System Upgrades are still not complete and that a formal mechanism between the Regional Partners and the Authority has not been established. We recommended that the Chief Financial Officer (CFO) direct the Office of SmarTrip® Operations to develop a plan to mitigate the effect of future delays, reduce risk of obsolete technology, and improve the timeliness of decisions and on-time performance. We also recommended that the CFO work with Regional Partners to establish a more formal process for integration of the systems and to identify a regional integrator to coordinate the various activities. The CFO agreed with our recommendations.

Review of Issues and Concerns on ERG Contract – (Contract Audit No. 08-025, issued April 28, 2008) – Our review focused on the approximately \$23.7 million contract WMATA awarded to ERG Transit Systems (USA), Inc. (ERG) to operate the Regional Customer Service Center (RCSC). Our objective was to identify the cause of project delays and the current contract status. We determined that the ERG contract requirements have not been completed as a result of deliverables not being met by WMATA and Cubic Transportation Group. This has resulted in delay claims being paid to ERG in the amount of \$1.4 million and customer service enhancements not being implemented as expected. WMATA did not have a risk-assessment

and a risk-mitigation plan. We also determined that the level of staff required to meet the RCSC contract performance requirements was underestimated, resulting in performance measures not being met when changes are made to SmarTrip® or fare collection policies. Finally, we determined that the contract does not include software licensing and software maintenance agreements, which could result in WMATA being at risk if the original developer is unable or unwilling to modify the software to accommodate changes in WMATA requirements. We made five recommendations for improvement. In the CFO's April 21, 2008, response to a draft of this report, he concurred with our recommendations

Summary of Alternative Products Issued

From January 1, 2008, through June 30, 2008, we issued one audit closeout memorandum/letter and 35 attestation reports.

Audit closeout memoranda/letters are issued to provide written notification to auditees of audit closure when the decision is made to close an assignment without issuing an audit report.

Our attestation engagements are performed within the context of their stated scope and objective(s) and can cover a broad range of financial and non-financial subjects. They can also be part of a financial audit or performance audit. They include the examination, review, or performance of agreed-upon procedures on a subject matter, or an assertion about a subject matter and the reporting on the results. Because these reports 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 work appears in Table 2.

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

- **Pre-negotiation Attestation Report** (16 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 January 1, 2008, through June 30, 2008, we issued 16 Pre-negotiation Attestation Reports. We reviewed pricing information with a proposed value of \$60,036,332 and suggested \$16,695,011 in net audit adjustments.
- **Billing Rate Attestation Report** (10 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. During the reporting period January 1, 2008, through June 30, 2008, we issued 10 Billing Rate Attestation Reports.
- **Pre-award Attestation Report** (6 reports). 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. During the period January 1, 2008, through June 30, 2008, we issued six Pre-Award Attestation Reports.

- **Other Attestation Report** (3 reports). We also performed other attestation services as requested by the Contracting Office, including Advisory Memos on cost and pricing data as requested by the Contracting Office, including Advisory Memos on cost and pricing data, attestation reviews of contractor proposals for sole source procurements, and attestation reviews of contractor claims. During the period January 1, 2008, through June 30, 2008, we issued three such Attestation Reports. We reviewed pricing information with a proposed value of \$1,077,372 and suggested \$40,997 in net audit adjustments.

Summary of Other Types of Audit Products

During this reporting period, we issued 36 other types of audit products. These are summarized below:

- **Contract Closeout Attestation Certifications** (29 certifications). We review and examine the records, memoranda, and other documentation related to contracts prior to closeout. We examine the documentation and verify that the Project Manager's records are complete and the recommendation for financial settlement is correct. We attach an auditor's certification to document the process. During the period January 1, 2008, through June 30, 2009, we issued 29 Contract Closeout Attestation Certifications.
- **Waivers** (7 waivers). We also receive requests from the Contracting Officer to waive an audit of cost and pricing information when this information is available and considered adequate. When the pre-negotiation audit is waived, the contract files are documented to support the reasons for the waiver and the Contracting Officer notifies the IG, in writing, that he/she requests a waiver of the requirement for a pre-negotiation attestation. We review the supporting documentation to determine whether to grant the waiver or not.

INVESTIGATIONS

During the reporting period January 1, 2008, through June 30, 2008, we received 75 complaints through the OIG Hotline, in writing, and in person. We referred 48 matters to WMATA management for action and to our Audit component for audit consideration. We opened 11 investigations and closed 6 investigations. We resolved six complaints without opening investigations (a summary is provided in Table 3).

OTHER OIG ACCOMPLISHMENTS

Other OIG accomplishments during this reporting period include:

OIG initiated its website within WMATA's website. The site includes information about the OIG – its mission, core values, frequently asked questions, and contains information about the OIG Hotline, including an email link. Most final OIG audit reports are posted on the website. The website includes links to key OIG documents, such as the Board Resolution establishing the OIG and a Policy/Instruction about the OIG.

OIG designed and posted throughout WMATA facilities a poster to raise awareness among employees and contractors of the need to report wrongdoing to OIG. The poster reads: "FRAUD, WASTE AND ABUSE HURT ALL OF US," and it gives OIG's contact information, including the Hotline number and email address. A copy of the poster can be found on the last page of this report. A new WMATA P/I on the OIG was finalized and issued on June 10, 2008. P/I 13.4, entitled "Audits and Investigations," gives guidance to WMATA employees and contractors about dealing with the OIG. The P/I highlights the duty of employees and contractors to cooperate with the OIG and the importance of reporting fraud, abuse, and wrongdoing to the OIG. The P/I gives guidance on the types of issues OIG will investigate or otherwise review and those that are not within OIG's purview. The P/I also discusses WMATA's undertaking to prohibit retaliation against those who are commonly known as "whistleblowers" and others who cooperate with the OIG. The General Manager issued a Staff Notice reinforcing these matters on June 26, 2008.

From January to June 2008, OIG management participated in weekly New Employee Orientation training to acquaint recently hired employees of the role and mission of the OIG and to provide them with contact information.

An OIG audit manager conducted a training course on "Internal Controls" to Office of Rail Car Maintenance personnel on March 20, 2008. This individual also gave the training on May 19, 2008, to Department of Bus Services, Quality Assurance personnel.

An OIG audit manager conducted a training session on "Introduction to Control Self-Assessment" at the Institute of Internal Auditors Seminars Program, in Las Vegas, Nevada, on March 25 – 26, 2008.

Table 1: Recommendations Described in Previous SARs on Which Corrective Action Has Not Been Completed as of June 30, 2008

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						
OIG 07-112	Review of BUS Revenue (SAR 1, page 9)	06/18/07		11		July 2008
OIG 08-002	Review of Internal Controls Related to Accounts Payable (SAR 1, page 9)	12/28/07		2	2	Feb. 2008
External Audits						
	Single Audit Report Year ended June 30, 2007 (With Independent Auditors' Report Thereon)	09/28/07		4	1	FY 2012

Table 2: OIG Audit Reports and Alternative Products on WMATA Programs and Activities January 1, 2008, through June 30, 2008

Report Number	Report Title	Date Issued	Questioned Costs*	Unsupported Costs	No. of Recommendations
AUDIT REPORTS					
<u>Internal Operations</u>					
OIG 08-004	Overtime at Shady Grove Rail Yard Transportation Supervisors	01/07/08	\$2,420		5
OIG 08-005	Review of Trapeze, the Bus rail Scheduling and Dispatch System	12/28/07			5
OIG 08-007	Follow-up Review of the Administration of Overtime Hours and Costs in WMATA's Department of Operations and Metro Transit Police Department	06/05/08			0
<u>Contract Performance</u>					
08-025	Review of Issues and concerns on ERG Contract	04/28/08			2
08-053	Review of Issues and Concerns on Cubic Contract	02/19/08			3
ALTERNATIVE PRODUCTS					
<u>Internal Operations</u>					
<u>Audit Closeout Memoranda/Letters</u>					
OIG 08-006	Closure of our Audit of Internal Controls for Supervisors' Overtime in Automatic Train Control (Audit Closeout Memorandum)	04/21/08			
<u>Contract Audit</u>					
<u>Pre-Negotiation Attestation Reports</u>					
OIG 08-017	Contractor's Revised Proposal, Contract FH8126 – PCO No. 008, Purchasing Newly Specified Soft Starters for Delivered Pumps	01/08/08			
OIG 08-018	Contractor's Revised Proposal, Contract FH8126 – PCO No. 008, Proposed Contract Closeout	01/11/08			
OIG 08-019	Contractor's Proposal, RFP-FQ8013/SR, Systems Support – Comprehensive Radio Communications System	01/14/08			
OIG 08-020	Contractor's Proposal for Revised Equitable Adjustment (REA), Contract CO5034, SmarTrip® Regional Customer Service Center	02/01/08			

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Report Number	Report Title	Date Issued	Questioned Costs*	Unsupported Costs	No. of Recommendations
OIG 08-021	Contractor's Proposal, Contract CP7042 – Mod 001, Loss Revenue Railcar Exterior Restoration	03/26/08			
OIG 08-022	Contractor's Request for 50% Pricing Scenario - Contract CO5034, SmarTrip® Regional Customer Service Center	03/26/08			
OIG 08-023	Contractor's Proposal, Contract FO5096 – Modification No. 002, ACI Commerce Gateway	03/27/08			
OIG 08-024	Contractor's Revised Proposal, Contract FN5008 – PCO No. 030, Repair Existing Shallow Pit Trucks and Hoists - Metro Matters Greenbelt Shop/Yard Expansion Program	04/04/08			
OIG 08-026	Subcontractor's Credit Proposal, Contract FN3038 – PCO No. 007, Add and Delete Work at Several Bus Facilities	04/08/08			
OIG 08-027	Contractor's Revised Proposal, Contract SF7110/KEC, Provide Software and Services to Upgrade WMATA's Existing Optram Analytics Linear Asset Management System	04/21/08			
OIG 08-029	Contractor's Proposal, Contract FN5147 – CP No. 24, Subcontractors' Access Delay Rail Yards Expansion Project at Brentwood Yard	04/24/08			
OIG 08-030	Contractor's Revised Proposal, Contract FN5147 – CP No. 24, Access Delays Rail Yards Expansion Project at Brentwood Yard	04/29/08			
OIG 08-031	Contractor's Revised Proposal, Contract FN5147 - PCO No. 002, Added Function of a Steam Cleaning Room in the Brentwood Yard	04/30/08			
OIG 08-032	Contractor's Revised Proposal, Contract FN5147 - PCO No. 008, Relocate Machine Shop Utilities at the Brentwood Yard	05/05/08			
OIG 08-033	Contractor's Revised Proposal, Contract FO5143 – PCOs No. 001, 002, 003, 004 and 005, Replacement of AF Track Circuits at 22 Locations	04/30/08			
OIG 08-034	Contractor's Proposal, Contract CQ8127/CPR, To Provide Employee Health and Welfare Benefit Consultant Services	05/14/08			

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Report Number	Report Title	Date Issued	Questioned Costs*	Unsupported Costs	No. of Recommendations
<u>Billing Rate Attestation Reports</u>					
C 08-050	Subcontractor's Rates, Contract SF5070, FY 2007 Consulting Services	01/25/08			
C 08-051	Subcontractor's Rates, Contract CO5102, FY 2008 Consulting Services	02/08/08			
C 08-055	Subcontractor's Rates, Contract CO5102, FY 2008 Consulting Services	02/21/08			
C 08-056	Contractor's Rates, RFP CQ8101, Consulting Services for the Operations Organizational Assessment	02/29/08			
C 08-057	Subcontractor's Rates, Contract SF5070, FY 2008 Consulting Services	03/25/08			
C 08-060	Subcontractor's Rates, Contract CO5102, FY 2008 Consulting Services	04/09/08			
C 08-061	Subcontractor's Rates, Contract SF5070, Fiscal Year 2008, CFO-2 Supplemental - Regional SmarTrip® System	04/15/08			
C 08-062	Contractor's Rates, Contract CQ8131, Fiscal Year 2008, Independent Regional SmarTrip® Program Assessment	05/06/08			
C 08-065	Contractor's Rates, Contract CO5102, FY 2008 Consulting Services	05/12/08			
C 08-067	Contractor's Rates, Contract JD-4026, DRB Panel Review Huntington Parking Structure	05/27/08			
<u>Pre-award Attestation Reports</u>					
C 08-049	Evaluation of Pre-Award Financial Data, Contract CQ8055/BMM, Transit Police Pre-Training and Testing for Promotions	01/25/08			
C 08-052	Evaluation of Pre-Award Financial Data, Contract CO5034, ERG Transit Systems, USA Inc., SmarTrip® Regional Customer Service Center	02/15/08			

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Report Number	Report Title	Date Issued	Questioned Costs*	Unsupported Costs	No. of Recommendations
C 08-054	Evaluation of Pre-Award Financial Data, IFB – CQ8071/BMM, Underground Storage Tank Compliance Testing	02/20/08			
C 08-058	Evaluation of Pre-Award Financial Data, IFB-CQ8065, Redundant Antenna System	03/31/08			
C 08-059	Evaluation of Pre-award Financial Data, Contract RE6066, Girder Rail and Turnout Switch	04/01/08			
C 08-063	Evaluation of Pre-award Financial Data, RFP – FQ8127/BMM, Applications Testing and Services	05/06/08			
Other Attestation Reports					
OIG 08-028	Contractor's Sole Source Proposal, Contract FRS276 – Modification No. 004, Changes to New Carrollton Rail Yard Intrusion Detection System	04/22/08			
C 08-064	Review of Request for Acknowledgement of Prior Consultation on Waiver of Pre-negotiation Audit, Contract FN5008, Metro Matters Greenbelt and Shady Grove Shops/Yards Expansion Program	05/12/08			
C 08-066	Review of Proposals, Contract JD4026, CPN No. 002 and CPN NO. 003, Site Access Delay Direct Costs	05/20/08			
<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 performing field pricing support.</p>					

**Table 3: Investigative Activity Statistical Profile
January 1, 2008, through June 30, 2008**

Statistic		No.
Complaints Received		75
Investigations Opened		11
Investigations Closed		6
Complaints Referred		48
Complaints Closed		16
Matters Pending at end of Reporting Period (Investigations and Complaints)		27

FRAUD, WASTE AND ABUSE HURT ALL OF US.



If you have information, contact
the Office of Inspector General.