

---

## What is the WMATA OIG?

The WMATA OIG is an independent oversight office that helps ensure effective governance and accountability. OIG:

- Independently and objectively conducts and supervises audits and investigations relating to WMATA programs and operations.
- Prevents and detects fraud, waste and abuse.
- Promotes economy, efficiency, and effectiveness in WMATA programs and operations.
- Reviews and makes recommendations concerning existing and proposed regulations and policies to assist WMATA in preventing and detecting fraud, waste and abuse in WMATA programs.
- Keeps the General Manager and the Board of Directors fully informed of problems and deficiencies in WMATA programs and operations.

OIG conducts whatever audits, evaluations and investigations the Inspector General deems appropriate. OIG is authorized to have access to all agency documents and records.

No one may retaliate against an employee for making an allegation to OIG, and no one may prohibit or interfere with any OIG audit, evaluation or investigation.

---

## OIG Confidential Hotline

Contact OIG to report fraud, waste, or abuse; employee or management misconduct; and mismanagement of WMATA programs or danger to public health and safety. Allegations may be made anonymously and OIG will protect the alleged's identity to the extent permitted by law.



More information can be found at:  
[www.wmataoig.gov/hotline](http://www.wmataoig.gov/hotline)

**Call the Hotline Toll Free:**  
1-888-234-2374

**Email the Hotline:**  
[hotline@wmataoig.gov](mailto:hotline@wmataoig.gov)

**Or write to the Hotline:**  
Washington Metropolitan Area Transit Authority Office of Inspector General  
Attn: OIG Hotline  
500 L'Enfant Plaza SW  
Suite 800  
Washington, DC 20024

For confidential communications, submitting complaints via phone or postal mail is preferable to email, as email is not encrypted.

**To reach OIG for other purposes, please use the contact information on the front page of this pamphlet.**

---

# Understanding the OIG Audit Process



## WMATA OFFICE OF INSPECTOR GENERAL

500 L'Enfant Plaza SW  
Suite 800  
Washington, DC 20024

Telephone - 1-202-262-2400  
Fax - 1-202-962-1088  
Website - [www.wmataoig.gov](http://www.wmataoig.gov)

---

*The Office of Inspector General (OIG) for the Washington Metropolitan Area Transit Authority (WMATA) is an independent government oversight agency.*

---

## What does OIG audit?

OIG conducts performance audits of WMATA administrative and program operations to evaluate the effectiveness and efficiency by which management responsibilities are carried out. These audits focus on whether management's controls, practices, processes, and procedures are adequate and effective and whether programs achieve intended results.

Contract audits are performed to determine if WMATA is obtaining goods and services at a fair and reasonable price.

OIG also conducts financial audits, including the required financial statement audit to assess whether WMATA's financial statements are relevant, accurate, complete, and fairly presented.

OIG audits are conducted in accordance with generally accepted government auditing standards (GAGAS). OIG also conducts evaluations in accordance with the Council of Inspectors General on Integrity and Efficiency Quality Standards for Inspection and Evaluation.

## How does the audit process work?

Each year, OIG publishes an Annual Plan that identifies areas for review to provide assurance that WMATA's programs and operations are operating efficiently and effectively. The Annual Plan is presented to the Board of Directors for review and approval.

Upon selection of an audit from the Annual Plan, OIG sends an email to WMATA management to announce the commencement of the audit and holds an entrance conference to discuss the audit objective and focus.

## An audit involves four phases.

### Phase 1 : Survey

Information is gathered through staff interviews, document reviews, and observations concerning the program being audited. An assessment of vulnerable areas identifies potential findings that may warrant further review during the next phase of the audit.

### Phase 2: Verification

Detailed information is obtained to verify findings and support conclusions and recommendations. Auditors remain in close contact with auditees to obtain sufficient and appropriate evidence.

### Phase 3: Reporting

Auditors prepare a discussion draft report that conveys the information, findings, conclusions, and recommendations developed during the survey and verification phases. An exit conference is held with WMATA managers to discuss the draft report and provide the managers an opportunity to confirm information, ask questions, and provide clarifying data. OIG includes changes made based on the exit conference into a draft report. WMATA management provides written comments to this draft report for inclusion in the final report. A corrective action plan is not required at this stage, but management has the option of providing it if they desire.

### Phase 4: Resolution

OIG follows up to determine whether final action is taken by WMATA management on all agreed upon recommendations.

## OIG interactions with WMATA staff

OIG strives to have a constructive working relationship with its auditees throughout the audit and to minimize any disruption to their daily routine. The OIG staff welcomes feedback throughout the process as well as ideas for future audits.

## Who audits the OIG?

Every three years the OIG audit function undergoes a peer review by a team of professional auditors from the Association of Local Government Auditors (ALGA). The results of these peer reviews can be found on the OIG website at:

<https://www.wmataoig.gov/peer-review/>

## Where can I get copies of OIG audit reports?

Upon Board approval, audit reports are posted on the OIG web, usually within a month of being issued in final. OIG also posts management's actions to correct the problems identified in the audit report. The audit reports can be found on the OIG website at:

<https://www.wmataoig.gov/audit-reports/>

---

### WMATA OFFICE OF INSPECTOR GENERAL

500 L'Enfant Plaza SW  
Suite 800  
Washington, DC 20024

Telephone - 1-202-262-2400  
Fax - 1-202-962-1088  
Website - [www.wmataoig.gov](http://www.wmataoig.gov)