



UNITED STATES RAILROAD RETIREMENT BOARD

OFFICE OF INSPECTOR GENERAL

May 23, 2016

Honorable Richard W. Moore
Inspector General
Tennessee Valley Authority
400 West Summit Hill Drive
Knoxville, TN 37902-1401

Subject: Opinion Letter from the Quality Assessment Review (QAR) of the Investigative Operations of the Inspector General for the Tennessee Valley Authority

Dear Mr. Moore:

We have reviewed the system of internal safeguards and management procedures for the Investigative function of the Office of Inspector General for the Tennessee Valley Authority in effect through April 1, 2016. Our review was conducted in conformance with the Quality Standards for Investigations and Quality Assessment Review Guidelines established by the Council of Inspectors General on Integrity and Efficiency (CIGIE), and the Attorney General Guidelines for Offices of Inspector General with Statutory Law Enforcement Authority.

We reviewed the Tennessee Valley Authority OIG's compliance with its own system of internal policies and procedures to the extent appropriate. The review was conducted at the headquarters in Knoxville, TN. We interviewed criminal investigators, support staff and management personnel at the headquarters and domicile offices and analyzed 30 closed investigative files during fiscal years 2015 and 2016 through January 31, 2016.

In performing the Quality Assessment Review we have also given consideration to the prerequisites of Section 6(e) of the Inspector General Act of 1978 (as amended) and Section 812 of the Homeland Security Act of 2002 (Public Law 107-296). Those documents authorize law enforcement powers for eligible personnel within each of the various offices of presidentially appointed Inspectors General. Such Powers may be exercised only for activities authorized by the Inspector General Act of 1978, other statutes, or as expressly authorized by the Attorney General.

In our opinion, the system of internal safeguards and management procedures for the investigative function of the Tennessee Valley Authority OIG in affect through April 1, 2016 is compliant with the quality standards established by the CIGIE and the Attorney General

Guidelines. The safeguards and procedures provide reasonable assurance that the Tennessee Valley Authority OIG is conforming to professional standards in the conduct of its investigations.

Sincerely,

Martin J. Dickman
Inspector General