



8/21/2024

MEMORANDUM

To: The Honorable Ben R. Wagner
Inspector General, Tennessee Valley Authority

From: Parisa Salehi *Parisa Salehi*
Inspector General, Export Import Bank of the United States

Subject: Report on the Qualitative Assessment Review of the Investigative Operations of the Office of Inspector General for the Tennessee Valley Authority

We have reviewed the system of internal safeguards and management procedures for the investigative operations of the Office of Inspector General (OIG) for the Tennessee Valley Authority (TVA) in effect for the period ending May of 2024. Our review was conducted in conformity with the Quality Standards for Investigations and the Qualitative Assessment Review Guidelines established by the Council of the Inspectors General on Integrity and Efficiency.

We reviewed compliance with the TVA OIG system of internal policies and procedures to the extent we considered appropriate. The review was conducted virtually and at the TVA OIG in Knoxville, TN. Additionally, we reviewed 20 closed investigative case files, listed in Appendix A.

In performing our review, we also considered the Attorney General's Guidelines for Offices of Inspectors General with Statutory Law Enforcement Authority and the Inspector General Act of 1978, as amended, at 5 U.S.C. § 406(f). Those authorities establish law enforcement powers for eligible personnel of each of the various Offices of Inspectors General. Law enforcement powers may be exercised only for activities authorized by the IG Act, 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 TVA OIG follows the quality standards established by the CIGIE and the other applicable guidelines and statutes cited above. Those safeguards and procedures provide reasonable assurance of conforming with professional standards in the planning, execution and reporting of its investigations.

If you have any questions, please do not hesitate to contact me or Jason Metrick, Assistant Inspector General for Investigations, at (202) 492-0692.

Appendix A

Appendix A: List of Closed Investigative Files Reviewed

TVA OIG Investigations Closed Cases

Case Identifier	Opened Date	Closed Date
18-0017-O	10/13/17	03/22/23
18-0248-C	07/19/18	11/28/23
21-0228-O	06/24/21	12/08/23
22-0074-HL-P	01/31/22	07/29/22
22-0091-O	02/28/22	02/28/23
22-0128-HL-P	04/14/22	04/28/23
22-0175-S	07/11/22	05/15/23
22-0176-S	07/11/22	03/28/23
22-0186-O	08/04/22	10/05/23
22-0187-O	08/04/22	12/08/23
22-0191-O	08/08/22	10/05/23
22-0206-O	08/24/22	07/07/23
23-0082-HL-P	02/15/23	02/21/24
23-0104-A	03/23/23	04/04/23
23-0109-P	04/03/23	06/29/23
23-0111-HL-O	04/05/23	04/19/24
23-0119-P	04/13/23	01/09/24
23-0130-A	05/04/23	04/19/24
23-0164-HL-A	06/28/23	10/05/23
23-0204-HL-A	09/17/23	01/11/24