

WASHINGTON SUBURBAN SANITARY COMMISSION

AUDIT COMMITTEE MINUTES

Wednesday, May 15, 2019  
Laurel, Maryland

The Audit Committee met in the Auditorium of the Washington Suburban Sanitary Commission (WSSC), 14501 Sweitzer Lane, Laurel, Maryland, pursuant to the Open Meetings Act, Maryland Code Annotated, General Provisions Article § 3-102.

**A. OPEN SESSION**

At 12:46 p.m., Chair Foster acknowledged that the Commission body is officially meeting in open session as an Audit Committee to conduct its quarterly meeting. Audit Committee Chair Boulware called the meeting to order, with the following members present:

T. Eloise Foster, Commission Chair  
Chris Lawson  
Fausto Bayonet  
Omar M. Boulware, Audit Committee Chair  
Howard A. Denis

Also, present: Monica J. Johnson, Deputy General Manager for Strategic Planning and Acting General Manager  
Sheila R. Finlayson, Esq., Corporate Secretary  
Jaclyn Vincent, Chief of Staff  
Amanda Conn, General Counsel  
Arthur A. Elkins, Jr., Inspector General  
Maxene M. Bardwell, Audit Director, OIG  
Dana E. Whiting, Audit Manager, OIG  
Janice K. Hicks, Auditor  
Lucretia Morris, Administrative Assistant IV (recorded the minutes)

Commissioner Thomasina V. Rogers was absent from the meeting.

**Approval of Agenda**

Commissioner Lawson moved, and Commissioner Foster seconded, the motion to approve the Meeting's Agenda, which carried with four affirmative votes. Commissioner Bayonet was absent during the vote.

Ms. Bardwell thanked Commissioner Boulware for his time served as the Audit Committee Chair and wished him the best in his new endeavors. She also commended the Office of the Inspector General's staff for all the hard work performed in front of and behind the scenes as well as assisting Mr. Arthur Elkins in familiarizing him to the WSSC environment and audit processes.

## **B. BRIEFING MATERIALS:**

**Members of the Audit Team of the Office of the Inspector General presented audit findings and management's responses to recent audits conducted. Auditors reported from a power point presentation contained in the advance materials and incorporated herein by reference. Specific detail can be found in the handout and corresponding segment of the archived meeting video.**

### ***RISK-BASED AUDIT REPORTS***

#### **1. Year-End Payroll Compliance Review – Retro Pay**

Ms. Janice Hicks, Auditor, provided an overview of the audit which addressed the retro pay process, evaluated internal controls and identified areas for improvement.

During the review period, 194 retro pays were issued with 70% of the retro pay paperwork not being timely submitted. Additionally, Finance was processing retro pays without knowing if the paperwork was correct.

The Audit Team recommended that management establish internal controls to monitor changes in pay scales for employees, review compensation of all flexible workers and automate the multi-year retro pay process.

Management agreed with the recommendations and has developed an action plan to address the issues.

Ms. Hicks thanked various members of management for their time and cooperation. Commissioners also recognized and thanked Ms. Hicks for a job well done. .

### ***STATUS UPDATES***

#### **1. Office of the Inspector General – Follow-up on Management Action Plans**

Mr. Dana Whiting, OIG Audit Manager, walked through the Dashboard, providing explanations when warranted.

Mr. Arthur Elkins, Inspector General, thanked Commissioner Lawson for recommending a new format for the Management Action Plans Dashboard, which is now being utilized, to which Commissioners thanked Mr. Whiting and the OIG team for accommodating the request.

2. Third Quarter FY'19 Fraud, Waste & Abuse (FW&A) Hotline Report  
Ms. Maxene Bardwell, OIG Audit Director, provided the report summary of the investigation case status, closed case outcomes and top allegations reported for the quarter, responding to questions as warranted.

Ms. Bardwell highlighted two incidents:

- a) *Alleged telephone spoofing with WSSC displayed under caller ID* - case was investigated by the WSSC Police Department and found to be unsubstantiated.
- b) *WSSC paying more for its travel arrangements under new travel tool than it would in open market* – before an investigation was conducted, management implemented interim solutions to address the issues while it evaluates the new travel regulation for needed improvements.

**C. OTHER BUSINESS:**

None.

**D. ADJOURNMENT**

Commissioner Lawson moved, and Commissioner Denis seconded, the motion to adjourn the Committee meeting at 1:13 p.m., which carried with five affirmative votes.

**E. NEXT MEETING – August 21, 2019**

Respectfully Submitted by:

---

Lucretia Morris, PACE  
Administrative Assistant IV

Reviewed by:

---

Sheila R. Finlayson, Esquire  
WSSC Corporate Secretary