



WSSC WATER

DELIVERING THE ESSENTIAL

Office of the Inspector General
Summary of Activities Report

January 2020

Agenda

- Audit Process Overview
- Spend Customer Dollars Wisely
- Optimize Infrastructure
- Protect Our Resources
- Transform Employee Engagement
- Enhance Customer Experience



Audit Process Overview

Planning Phase

- Investigations or Legal Proceedings Inquiries
- Evaluating Results of Previous Engagements
- Identifying the scope of work and methodology used to address the audit objectives
- Preparing a Written Audit Plan
- Auditor Communication with Client

Source: GAO-18-568G Government Auditing Standards

Fieldwork Phase

- Obtain an understanding of the nature and profile of the area under audit and user needs
- Determining significance and obtaining an understanding of internal controls
- Assess the risk of Fraud
- Identify Sources of Evidence and the Amount and Type of Evidence Required
- Overall assessment of evidence used to support findings and conclusions

Source: GAO-18-568G Government Auditing Standards

Audit Process Overview, (Cont'd.)

Reporting Phase

- Report Findings, Conclusions, and Recommendations
- Report on Internal Controls
- Report on Noncompliance with Provisions of Laws, Regulations, Contracts, and Grant Agreements
- Report on Instances of Fraud
- Obtain the views of responsible officials
- Report distribution

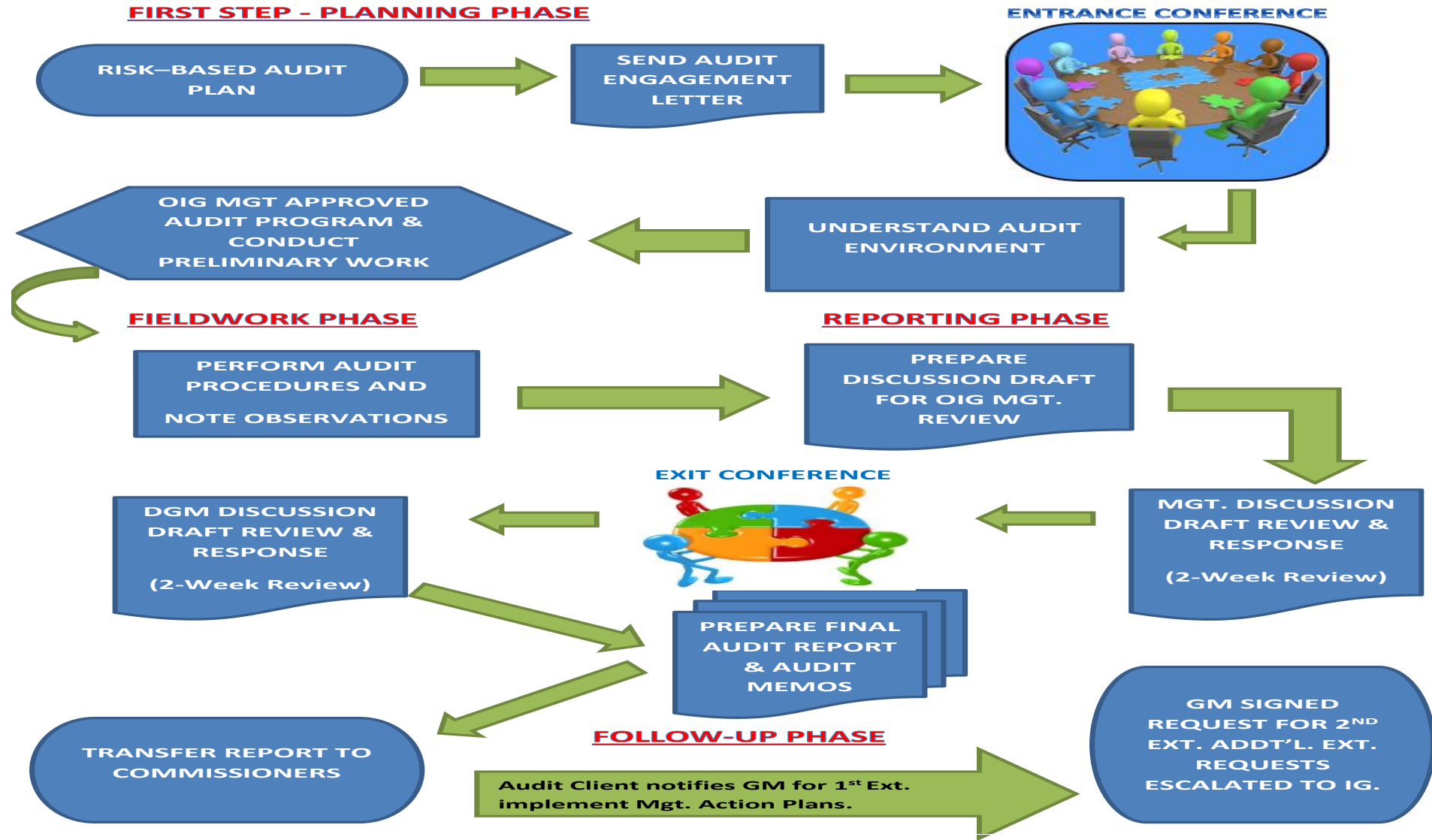
Source: GAO-18-568G Government Auditing Standards

Follow-up Phase

Monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action

Source: IIA International Professional Practices Framework

Audit Process Overview, (Cont'd.)



Spend Customer Dollars Wisely

FY 2020 Revised OIG Audit Plan
Procurement Office Performance Audit-Phase I*
Commission Office Compliance Audit*
Claims Checking Account Close-Out Audit*
DC Water Blue Plains WWTP O&M and Capital Indirect Billing Audit for Fiscal Year 2017*
DC Water MJUF Audit for FY 2017*
Retiree Benefits Audit *
CIP Public Outreach Policy Compliance Audit*
Year-end Payroll Audit*
Bi-weekly Payroll Reviews*
Semi-Annual P-Card Reviews*
Sustainability and Support Services Vendor Management Review**
DC Water Blue Plains WWTP O&M and Capital Indirect Billing Audit for Fiscal Year 18**
DC Water MJUF O&M Billings Audit for Fiscal Year 18**
Safe Drinking Water Act Compliance Audit **
Talent Acquisition Audit**

* = Audits expected to be completed by FYE 2020;














**= Audits expected to be completed after FYE 2020.

Optimize Infrastructure

SDC Review Process

- Verify CIP approval
- Review applicable agreements & policies
- Schedule all costs & payment information
- Request additional information as needed
- Determine reimbursable costs
- Calculate interest
- References completed by auditors
- Prepare discussion draft
- Issue the draft report to developer
- Obtain developer agreement
- Issue final SDC report

Optimize Infrastructure, Cont'd.

				Quarter 3		
				January	February	March
Cabin Branch/Clarksburg Triangle, DA3326D02						
Cabin Branch, Pt. 23, DA5636D13						
Mid-Pike Plaza, Pt. 7, DA5238G11						
Mid-Pike Plaza, Pt. 7, DA5238E11						
Mid-Pike Plaza, Pt. 8, DA5238H11						
Rock Springs Park, Pt 3, DA5713C14						
Smith Home Farms, Part 1, DA4358A06						
Smith Home Farms, Part 1B, DA4358C06						
Pulte Homes/Summerfield Crossing, DA3267A02						
The Village of Clagett Farm, Pt. 1, DA3882A04						
The Village of Clagett Farm, Pt. 2, DA3882B04						
IN PROGRESS						
INACTIVE						

Protect Our Resources

Fraud, Waste and Abuse (FW&A)



Provided FW&A Training to 16 new employees on 01/27/2020 during the New Employee Orientation



Transform Employee Engagement

OIG Management conducted interviews for the Associate Counsel II and Criminal Investigator positions.

Enhance Customer Experience

OIG Staff member Jane Lewis, gave a keynote speech “**Find Your Path and Stay the Course**” held on 01/25/2020



Mayor of Laurel, Craig Moe and Assistant Inspector General for Audit, Maxene Bardwell accepting her re-appointment as a Commissioner for the City for Laurel Ethics Commission



Staff member Janice Hicks, volunteered to assist with the WSSC Water’s Employee Service Awards held on 01/30/2020

