



Position Description

Position Title: Inspector General

Reports to: WSSC, Board of Commissioners

Location: Laurel, MD

The Company: Washington Suburban Sanitary Commission

Introduction:

The Washington Suburban Sanitary Commission (WSSC) is a governmental agency created by the State of Maryland that serves the residents of Prince George’s County and Montgomery County, Maryland. Established in 1918, WSSC is currently one of the world’s largest water and wastewater utilities with a network of nearly 6,000 miles of fresh water pipeline and over 5,500 miles of sewer pipeline.

WSSC provides the highest level and quality of service to its approximately 1.8 million residents. Currently, WSSC manages approximately 475,000 customer accounts.

WSSC’s mission is to provide safe and reliable water, life’s most precious resource, and return clean water to [the] environment, all in an ethical, sustainable, and financially responsible manner.

WSSC is governed by a six-member Board of Commissioners (“Commission”). Commissioners are appointed to four-year terms by the County Executive of either Montgomery or Prince George’s County and are subject to confirmation by the County Council of the county from which they are appointed. Each county appoints three Commissioners. WSSC is managed by the Commission’s General Manager.

In addition to promulgating and enforcing the plumbing code for the jurisdiction, WSSC operates and maintains three reservoirs, two water filtration plants, and six water resource recovery facilities. WSSC also has a cost sharing agreement with DC Water to handle and treat as much as 65% of the Commission’s wastewater annually.

WSSC is currently seeking to recruit an Inspector General for the Commission, to be hired and appointed by the Board of Commissioners. This position is the Commission’s focal point for the review of WSSC’s operational integrity, responsible for planning and carrying out a systematic program for promoting and delivering the highest level of customer service possible, and the efficiency of prevention and detection of fraud, waste and abuse within the agency. The Inspector General’s office budget is to be established and set by the Commission and included in the Commission’s annual operating budget.



WSSC's Values and Strategic Priorities:

To achieve WSSC's goals in support of its mission, all employees commit and continuously practice and demonstrate the following work values:

Values:

- **Accountability** - We are responsible employees who are accountable and take our actions seriously.
- **Transparency** - We conduct ourselves with integrity and transparency.
- **Excellence** - We achieve the highest level of quality, safety and productivity, demonstrating excellence and innovation in providing world-class service to everyone.
- **Environmental Stewardship** - We continuously enhance and protect natural resources and the environment for the health of future generations.
- **Cost Effectiveness** - We balance cost and benefit in our daily actions to achieve optimal value for our customers.

Strategic Priorities:

- **Enhance Customer Experience and Community Engagement** - Deliver an excellent customer experience and enhance community engagement through proactive communication, strategic partnerships, and providing exceptional products and services.
- **Improve Infrastructure** - Plan, invest in and renew our infrastructure to provide future generations with a sustainable system, through innovative, cost-effective technology and world-class asset management.
- **Achieve Business Process Excellence and Maintain Financial Stability** - Achieve financial stability through an improved rate structure and improved business processes that drive performance and obtain cost-effective business outcomes.
- **Protect our People, Infrastructure, Systems and Resources** - Protect our community, employees and business through safe practices, mission-oriented security, proactive planning, emergency preparedness, and effective risk management and resilience strategies.
- **Inspire Employee Engagement** - Inspire and motivate employees by making WSSC a great place to work, thrive and serve.

Inspector General Authority:

The Inspector General's authority is established under Chapter 130, Establishing the WSSC Office of the Inspector General (Maryland House Bill 419) of the State of Maryland Annotated Code with oversight by the WSSC Board of Commissioners.



Duties and Responsibilities:

The Inspector General provides policy direction for, and conducts, supervises and coordinates audits, investigations, and management reviews of WSSC operations. The Inspector General must act, operate and maintain independence to ensure that the Commission is operating efficiently and safely, and that revenue is appropriately accounted for and allocated without any fraud, waste, and abuse. The Inspector General must determine and then prioritize what audits, investigations and program reviews are undertaken and at the same time allocate appropriate resources to each, so that the process can be concluded in a timely manner and the most accurate information can be obtained.

The Inspector General is responsible for managing an independent office that establishes a programmatic process for conducting system wide audits that are prioritized in accordance with the Commission's most critical needs. Acting independently and operating independently from management, the Inspector General's office will assist the Commission by providing an independent evaluation of the Agency and recommendations that will preserve the Commission's reputation and improve the efficiency of the Commission's programs, policies, practices and operations. In so doing, the Inspector General may investigate mismanagement, misconduct, fraud, waste and abuse at the Commission and conduct an annual audit of the Commission as needed.

Audit reports, summaries of the audits and investigations generated by the Inspector General must be published on the Commission's website except those expressly prohibited from disclosure under the Public Information Act. As part of its duty to publish information, the Inspector General's office will also make available on the Commission's website periodic reports that summarize the activities, findings, recommendations, and accomplishments of the Inspector General's office.

It is the duty of the Inspector General to examine, evaluate and report on the adequacy and effectiveness of internal control systems and their accounting, financial, technology and operational policies. Any findings of noncompliance shall be reported and proposed ways to improve employee compliance with applicable laws, policies and ethical standards of conduct shall be made.

As part of its recommendations, the Inspector General's office may conduct administrative investigations, budgetary analysis, financial, management, performance, and other types of audits as it sees fit. The Inspector General can provide management advisories and utilize other government agencies or private parties to complete any projects it initiates.

If the Inspector General's office determines that a serious violation of federal, state or local law or Commission regulation has occurred, the Inspector General must report the allegation to either an appropriate law enforcement agency, the State Ethics Commission, the Commission Board of Ethics or any other agency with jurisdiction to enforce the law.

The Inspector General will communicate with the Commission through its Chair on a regular basis and apprise, prepare, and deliver to the Commission reports as appropriate on existing audits, investigations, or management reviews that are under review. In doing so, the Inspector General will work with the

Commission to provide recommendations for the progress of deficiencies and corrective actions being taken.

The Inspector General's office will maintain a confidential flow of communication to protect any reports made to its offices. As such, the Inspector General will appropriately allocate its staff and office resources to address high risk areas identified by the Board, management, the Office of the Inspector General (OIG), and any other source. To do so, the Inspector General will create a team-based, collaborative approach that leads to building effective relationships across the Commission, thus delivering high impact results.

When appropriate, with full authority, the Inspector General may inquire into all programs and operations of the Commission for audit information and carry out a comprehensive plan for audits.

The audit program includes, but is not limited to, the following types of audits:

- 1) Performance Audits - provide objective analysis so that the Commission and management can use the audit results to preserve the Commission's reputation, improve program performance and operations, reduce costs, facilitate decision-making, and ensure public accountability. Performance audit objectives to include:
 - Program effectiveness to determine the extent to which the entity and/or a specific program is achieving its goals, objectives and intended results;
 - Economy and efficiency to determine whether the entity is managing its resources properly to include: a) whether such resources were used economically and efficiently to achieve results or to analyze the relative cost-effectiveness of a program or activity; and b) to determine the causes of any inefficiencies or uneconomical practices such as inadequacies in management information systems, administrative procedures, organizational structure or other areas;
 - Public accountability by preventing, investigating, and reporting instances of fraud, waste and abuse of Commission property or funds;
 - Adequacy of internal or management controls to determine whether management has designed controls to provide reasonable assurance of achieving effective and efficient operations, reliable performance reporting, and compliance with applicable laws and regulations;
 - Financial reporting and compliance to determine a) whether financial operations are properly conducted including the effectiveness of internal controls and related accounting, financial, technology and operational policies; b) whether financial reports are presented fairly; and c) whether the entity has complied with the applicable laws and regulations and other requirements; and,
 - Prospective analysis to provide analysis or conclusions about information that is based on assumptions about potential future events along with possible anticipatory actions that the audited entity may take.



- 2) Compliance Audits - determines whether the purpose of a program, the manner in which it is conducted and its outcome comply with applicable criteria such as laws, regulations, contract and grant provisions and other requirements.
- 3) Investigative Audits - considers, evaluates and fully vets any and all suspected or alleged civil, criminal, and/or administrative allegations, complaints, or information concerning possible violations of law, regulation, or policy that may be financial, operational, administrative or any other nature.

The Inspector General may request from an employee or vendor any available document or other information concerning the Commission's operations, budget, programs, or vendor contracts and the employee or vendor shall comply with the request. The Inspector General may subpoena any person or evidence when investigating fraud, waste or abuse within the Commission and should protect the identity of reporting individuals to the extent possible.

Other Duties and Responsibilities of the Inspector General:

The Inspector General is expected to:

Work with the Commission to develop a budget, staffing plan and organization business plan for all goals and objectives of the OIG office.

Work with the Commission to determine the budgetary requirements, priorities and objectives of the OIG.

Prepare for review and approval by the Commission an annual work plan with input from the Commission and other appropriate individuals that encompasses audit, investigative, and cross-functional activities of the OIG. This plan must be made public and published on the Commission's website subject to the Public Information Act.

Implement approved annual work plan and provide regular updates, at least quarterly in scheduled meetings with the Commission, on the progress and recommendations of such undertakings.

Meet regularly with the Commission's Audit Committee.

Direct audit and investigation activities and plan, coordinate, and conduct these activities within available staff resources.

Determine commission-wide goals for the OIG and develop long and short-range plans to attain these goals.

Determine resources needed, allocate those resources to meet operational and emergency needs, and be responsible for the effective and economical use of these resources.



Set the policy for the office including the determination of audit and investigation emphasis and procedures, and make internal organizational changes to improve the office operations.

Delegate authority to subordinates and hold them accountable for the quantity and quality of their assignments.

Maintain a system of quality control and continual surveillance to assure consistent adherence to applicable audit and investigation standards.

Establish appropriate audit and investigation guidelines and review of such guidelines at frequent intervals to assure that they reflect current requirements, and provide adequate emphasis in identifying weaknesses in controls and fraud prevention.

Manage an anonymous hotline and take any anonymous or non-anonymous calls or reports that come into the Inspector General's office, and then conduct an investigation into the validity of such reports or calls in order to identify audit or investigation opportunities that lead to improved efficiencies and practices, compliance with federal, state and local laws and regulations, and internal financial control assessments.

Act as an adviser on audits and investigations for program officials in all components of the Commission.

Regularly consult with the Chair, Commission and other internal and external stakeholders as required to avoid duplication of efforts and insure effective coordination and cooperation between the Commission and other agencies.

Plan and carry out a broad and comprehensive training program to provide professional development and training in auditing procedures, investigative techniques, and fraud prevention for all Inspector General staff.

Provide advice and consultation to WSSC officials in carrying out audit recommendations and correcting programmatic and operational weaknesses to reduce the potential for fraud and waste.

As required and necessary, issue subpoenas, take an oath, affidavit or affirmation, administer a deposition or other testimony of witnesses and the production of any evidence relating to any matter under investigation by the OIG.

Annually conduct an operational audit of all procurement, revenue collection and spending activities carried out by WSSC.

Conduct audits of external organizations to evaluate compliance with WSSC's minority participation programs.

Conduct other special audits, assignments, and investigations as the Commission deems necessary. These additional areas include, but are not limited to, personnel management, programs operations, contractual agreements, and employee protection.

The Inspector General will present oral and written briefings and reports to the Board of Commissioners and management on all audits, investigations, and management reviews and publish a summary on the Commission's website.

Represent WSSC before industry and related professional groups, public agencies, the private sector, and the general public.

Operate in a highly confidential manner to ensure effective work results that are mindful of privacy policies and other legal considerations.

Serve as a resource by staying current on new audit or relevant business processes and procedures.

Act as liaison and representative for all external audits of WSSC.

WSSC's Inspector General must:

- Demonstrate an ability to establish an OIG.
- Demonstrate an ability to manage the audit and investigation programs within established budget limitations, including planning and directing each facet of the function.
- Plan, organize, and direct the integrated work of a multi-discipline organizational unit in providing WSSC oversight.
- Prepare comprehensive and succinct reports and briefings to clearly outline the problem and proposed alternative solutions.
- Establish and maintain a professional, effective, and collaborative working relationship with other offices within WSSC.
- Make timely and effective decisions and implement results through strategic planning, and implementing and evaluating programs and policies.
- Administer human, financial, material, and information technology resources in a manner to instill public trust and accomplish WSSC's mission.
- Possess considerable experience in evaluating complex programs and operations and an ability to assess results and then develop and implement recommendations for improvements.
- Have extensive experience in developing new approaches, methods, techniques and standards for the identification and solution of problems in accounting and auditing.
- Be familiar with theories, principles, practices, and program areas related to audits and investigations.
- Possess extensive knowledge and a demonstrated ability to design and implement strategies that foster ethical standards in meeting WSSC's mission and goals.



- Possess knowledge of WSSC’s and federal procurement regulations.
- Be capable, when authorized by the Commission, to represent WSSC before elected officials and the public.
- Possess the proven ability to understand, interpret and apply federal, state and local laws, rules, regulations, policies, procedures, contracts, budgets, and labor/management agreements.

Personal Characteristics:

- Excellent oral and written communication and strong interpersonal skills.
- Relationship builder.
- Ability to create and maintain a collaborative work environment.
- Strong results-oriented leader capable of listening carefully and responding appropriately and with sound judgment.
- Executive presence that displays unwavering personal integrity and ethical conduct.
- Proven leadership skills.
- Strong core value system.
- Strategic thinker/planner.
- Leader capable of delegating responsibility.
- Fiscally responsible and resourceful manager.

Minimum Qualifications:

Graduation from an accredited college or university with a bachelor’s degree in business administration, public administration, accounting, or a directly related field is required as well as a minimum of at least ten (10) years of progressively responsible executive-level management experience in the field of auditing, accounting, or financial management that demonstrates the ability to effectively oversee a comprehensive audit program in a complex operating environment.

Preferences:

Certified Public Accountant (CPA) designation a plus.

Requirements:

Completion of the WSSC Financial Disclosure statement within 30 days of employment and annually thereafter.

To Apply

To obtain further information or to apply for the position, please contact Gregg A. Moser at Krauthamer & Associates, gmoser@kapartners.com.