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Carla A. Reid

March 30, 2020

Mr. David L. Gadis, CEO and General Manager  
District of Columbia Water and Sewer Authority  
1385 Canal Street, S.E.  
Washington, DC 20003

Dear Mr. Gadis,

Pursuant to the Blue Plains Intermunicipal Agreement (IMA), the Office of the Inspector General (OIG) has completed the audit of the Fiscal Year (FY) 2017 Multi-Jurisdictional Use Facility (MJUF) Billings.

As the OIG finalized the IMA adjustments, we discussed them with the personnel in the Finance Reporting and Billing Department at the District of Columbia Water and Sewer Authority (DC Water), provided supporting documents, and obtained their agreement. The OIG appreciates the cooperation and assistance provided by DC Water's personnel throughout the audit. Please find enclosed a summarization of the Multi-Jurisdictional Use Facility (MJUF) billing adjustments for FY 2017, which total **\$401,507.91** in over billing to the WSSC.

Sincerely,

DocuSigned by:  
*Arthur Elkins*  
DB7C73A4DFFC4CD...

Arthur A. Elkins, Jr.  
Inspector General

Enclosures

- cc: General Manager/CEO, (C. Reid), w/o enclosures  
Deputy General Manager of Administration, (J. Beach), w/o enclosures  
Strategy and Innovation Officer, (J. Vincent)  
General Counsel, (A. Conn), w/o enclosures  
Chief Financial Officer (P.Colihan), w/o enclosures  
DC Water, Chief Financial Officer (M. Brown), w/o enclosures
- bcc: DC Water, Budget Director (L. Oyeyemi) via email, w/enclosures  
DC Water, Budget Manager (G. Malasy) via email, w/enclosures  
DC Water, Senior Financial Analyst (Y. Gautam) via email, w/enclosures



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Interoffice Memorandum

**TO:** CHAIR LAWSON, VICE CHAIR FOSTER,  
COMMISSIONER BAYONET, COMMISSIONER BELL,  
COMMISSIONER DENIS, AND COMMISSIONER THOMPSON  
GENERAL MANAGER REID

**THRU:** ARTHUR A. ELKINS, JR., INSPECTOR GENERAL <sup>DS</sup> AE  
OFFICE OF THE INSPECTOR GENERAL

**THRU:** MAXENE M. BARDWELL, ASSISTANT INSPECTOR GENERAL FOR AUDIT <sup>DS</sup> MS  
OFFICE OF THE INSPECTOR GENERAL

**FROM:** JANICE HICKS, AUDITOR <sup>DS</sup> JH  
DEE TOK, AUDITOR <sup>DS</sup> DT  
OFFICE OF THE INSPECTOR GENERAL

**DATE:** MARCH 30, 2020

**SUBJECT: OFFICE OF THE INSPECTOR GENERAL  
REVIEW OF WASHINGTON SUBURBAN SANITARY COMMISSION'S  
(WSSC'S) SHARE OF FISCAL YEAR 2017  
MULTI-JURISDICTIONAL USE FACILITY (MJUF) BILLING**

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As provided for in the Blue Plains Intermunicipal Agreement (IMA), an audit of the Fiscal Year 2017 Multi-Jurisdictional Use Facility (MJUF) Billing was completed by the Washington Suburban Sanitary Commission's (WSSC) Office of the Inspector General (OIG).

OIG auditors ensured that each potential adjustment was discussed with personnel in the District of Columbia Water and Sewer Authority's (DC Water) Finance Reporting and Billing Department before completing the audit. Additionally, OIG auditors provided supporting documents and obtained agreement from DC Water's personnel for each adjustment identified. Accordingly, please find attached a summarization of the FY 2017 MJUF billing adjustments, which total **\$401,507.91** in over billing to the WSSC.

Attachment

cc: Corporate Secretary, (S. Finlayson)  
Deputy General Manager for Administration (J. Beach)  
Deputy General Manager for Operations (J. Price, Jr.)  
General Counsel, (A. Conn)  
Strategy and Innovation Officer, (J. Vincent)  
Chief Engineer, (M. Harmer)  
Chief Financial Officer, (P. Colihan)  
Chief of Plant Operations, (J.C. Langley)  
Accounting Division Manager, (R. Zhao)  
Budget Division Manager, (L. Carolina-Powell)  
Planning Division Manager, (T. Hilton)

**OFFICE OF THE INSPECTOR GENERAL  
 FY 2017 MJUF Bill Audit  
 Adjustments for WSSC**

<b>Adj. No.</b>	<b>Title</b>	<b>Description</b>	<b>Worksheet(s) Modified</b>	<b>FY 2017 Under (Over) Payment</b>
1	SCADA Costs	Align SCADA costs with SCADA account.	Invoice Data	\$ (21,893.00)
2	Emergency Management	Removal of Emergency Management Direct Cost from MJUF Bill	FY2017 Bill	\$ (152,808.00)
3	Flow	WSSC Planning Division - (C. Mojica) flow correction adjustment. Revised flow calculated and agreed by DC Water & WSSC.	Flow %	\$ (217,839.12)
4	Security Costs	Removal of Security Direct Costs. Security indirect costs remain in the MJUF Bill.	Invoice Data	\$ (79,839.73)
5	Miscellaneous Costs	Removal or re-align miscellaneous costs	Invoice Data	\$ (28,309.75)
6	Adjustment due to FY'17 O&M Audit	Revised affected MJUF costs based on O&M Bill Audit adjustments.	Indirect Cost Results \$ & Indirect Data	\$ 119,106.15
			<b>Total Adjustment Before Interest</b>	\$ (381,583.45)
			<b>Interest (Calculated to 03/31/2020)</b>	\$ (19,924.46)
			<b>Total Refund to WSSC FY 2017 including Interest</b>	\$ (401,507.91)