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**OFFICE OF THE INSPECTOR GENERAL**  
**FISCAL YEAR 2022**  
**WORK PLAN**



## Inspector General Message to the Board of Commissioners



I am pleased to present the Office of Inspector General (OIG) Annual Plan for fiscal year (FY) 2022. This document describes how the OIG will achieve its statutory mission to:

- Assist the Commission by providing independent evaluation and recommendations regarding opportunities to: (i) preserve the Commission’s reputation; and (ii) improve the effectiveness, productivity, or efficiency of Commission programs, policies, practices, and operations;
- Ensure public accountability by preventing, investigating, and reporting instances of fraud, waste, and abuse of Commission property or funds;
- Examine, evaluate, and report on the adequacy and effectiveness of the systems of internal controls and their related accounting, financial, technology, and operational policies;
- Report noncompliance with and propose ways to improve employee compliance with applicable law, policy, and ethical standards of conduct;
- Conduct audits as required under Public Utilities Article, § 25-405, of the Annotated Code of Maryland; and
- Conduct other audits related to the operation of the Commission.<sup>1</sup>

Further, it shows how the OIG will promote the goals and objectives of WSSC Water’s Strategic Plan.

This OIG Annual Plan identifies mandated and discretionary assignment topics continuing from FY 2020, mandated and discretionary assignments scheduled to start during FY 2021, and tentative future projects. Additionally, the OIG performs unanticipated work based on legislative mandates and hotline complaints. It is important that we remain flexible to address these and other priorities as they arise.

Notwithstanding the challenges associated with navigating the new normal associated with COVID-19, the OIG remains committed to implementing this plan through audits, evaluations and investigations in compliance with the WSSC Inspector General Act of 2018, and applicable professional auditing and investigation standards. I encourage a review of the OIG website, [www.wsscwater.com/OIG](http://www.wsscwater.com/OIG), to view OIG reports implementing this Annual Plan. We welcome feedback on the quality and value of our products and services.

Criteria used to support the aims identified in the OIG Annual Plan include goals and objectives articulated in the WSSC Water FY 2022 Strategic Plan, results of OIG risk assessments conducted across WSSC Water programs and operations based on prior OIG work, and priorities identified by our stakeholders.

*Arthur A. Elkins, Jr.*

Arthur A. Elkins, Jr.  
Inspector General

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<sup>1</sup> See Maryland Annotated Code, Public Utilities Article, § 17-605.

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### Our Authority

The Inspector General and the Office of the Inspector General's (OIG) authority is established pursuant to Maryland House Bill 419, Chapter 130, and codified in Sections 17-601, *et. seq.*, of the Public Utilities Article ("PUA") of the Annotated Code of Maryland and is vested with the responsibility to conduct independent audits and investigations of agency activities and programs. Operating independently from management, the OIG assists the Board of Commissioners by providing an independent evaluation of the agency and providing recommendations that will preserve WSSC Water's reputation and improve the efficiency of its programs, policies, practices, and operations.

### Our Mission

To help WSSC Water meet its objectives in a fiscally transparent, sustainable, and ethically responsible manner, by conducting independent audits, evaluations and investigations; making evidence-based recommendations to promote economy, efficiency and effectiveness; and prevent and detect fraud, waste, abuse, mismanagement and misconduct within WSSC Water programs and operations.

### Our Values



#### **Accountability**

Ensure public accountability by preventing, investigating, and reporting instances of fraud, waste, and abuse of the agency's property or funds.



#### **Integrity**

Maintain the highest professional and ethical standards in the performance of our official duties.



#### **Transparency**

Publish audit reports and summaries of the audits and investigations generated by the OIG (except those expressly prohibited from disclosure under the Public Information Act.)

## OIG Fiscal Year 2022 Risk Assessment Process Overview

To maximize the use of its available resources and provide the best possible return on investment, the OIG conducts risk assessments to prioritize its audit work and investigations. The OIG’s risk assessments are not designed to determine WSSC Water’s risk appetite, risk management, or risk response. OIG agency-wide risk assessments include input from senior management and the agency’s Board of Commissioners. We also consider information from various sources, including the Washington Suburban Sanitary District community, OIG’s Fraud, Waste and Abuse Hotline, prior audits (internal/external), audits in other OIG jurisdictions, management questionnaires, informational interviews, OIG staff suggestions, and other relevant sources. Following a risk impact and probability analysis to identify high, medium, and low risk areas of the agency, we prioritize our audits and align them with WSSC Water’s strategic priorities.

### WSSC Water’s FY 2022 Strategic Priorities:

<b>Enhance Customer Experience</b>	<ul style="list-style-type: none"> <li>• Deliver Safe, Reliable and Consistent Service</li> <li>• Provide Timely Response to Customer Queries</li> <li>• Be a Good Citizen Within Our Communities</li> </ul>
<b>Optimize Infrastructure</b>	<ul style="list-style-type: none"> <li>• Achieve industry-Leading Reliability and Asset Integrity</li> <li>• Expand Resilience and Balance Risk</li> </ul>
<b>Spend Customer Dollars Wisely</b>	<ul style="list-style-type: none"> <li>• Improve Operational Efficiency</li> <li>• Improve Fixed Asset Utilization</li> <li>• Improve Financial Process Efficiency and Fiscal Sustainability</li> </ul>
<b>Protect our Resources</b>	<ul style="list-style-type: none"> <li>• Resolve and Learn from Past Incidents</li> <li>• Maintain Best-in-Class Operating Environment Safety for Employees</li> <li>• Plan Proactively with Community Stakeholders</li> <li>• Secure the Commission’s Critical Infrastructure</li> </ul>
<b>Transform Employee Engagement</b>	<ul style="list-style-type: none"> <li>• Acquire the Best People</li> <li>• Retain Top Performers</li> <li>• Develop and Grow Talent</li> <li>• Communicate Effectively</li> </ul>

## Audit Project Code Definitions

**Non-audit Services (N)** – These types of services are often provided in response to a statutory requirement, at the discretion of the authority of the audit organization, or to an engaging party rather than a responsible party, and would generally not create a threat to independence. Examples include investigations of alleged fraud, periodic audit recommendation follow-up engagements, and identifying best practices or leading practices for use in advancing the practices of government organizations. *Source: Generally Accepted Government Auditing Standards (GAGAS)*

**Carryover Audit** - Audit projects started in a prior fiscal year and continue to be in progress during a subsequent fiscal year.

**Continuous Auditing (C)** - Continuous audits are recurring and/or deemed special review audits. The need to accelerate audit activities has led to the increased adoption of continuous auditing as a vital monitoring tool. Continuous auditing is therefore designed to enable auditors to report on a subject matter within a much shorter timeframe than under the traditional model. The ability to provide management with real-time auditing on the functioning of controls and on financial transactions can significantly enhance management's ability to make key business decisions. *Sources: Institute of Internal Auditors (IIA) & Information Systems Audit and Control Association (ISACA)*

**Discretionary Audits/Assurance Services (D)** - Discretionary audits are non-mandatory audits and are based on the decision of the OIG. “Assurances services – These services provide an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements.” *Source: IIA International Professional Practices Framework*

**Fraud, Waste & Abuse Investigations (N)** - Throughout each fiscal year the OIG receives allegations, complaints, and inquiries through various means, including its 24-Hour Fraud, Waste and Abuse Hotline. These matters are non-audit services and handled according to the priority in which they are received and/or level of severity of risk exposure to WSSC Water’s resources, operations, and governance processes.

**Mandatory Audits (M)** - Mandatory audits that are required by statute or regulation.

**Performance Audits /Program Audits (P)** - *Performance Audits* - Are engagements that provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. *Source: GAGAS.*  
*Program Audits* - Generally determine whether an entity is using resources economically and efficiently, achieving desired program results, and complying with applicable laws and regulations. *Source: Council of the Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation*

**Special Audits (S)** - These are one-time audits of identified problem areas that are performed on a priority basis.

**Not applicable (N/A)** – Non-audit work. Primarily administrative.

## Abbreviations

<b>A/P</b>	Accounts Payable	<b>MJUF</b>	Multi-Jurisdiction Use Facilities
<b>BIG</b>	Business Investment and Growth Program	<b>O&amp;M</b>	Operations and Maintenance
<b>CIP</b>	Capital Improvement Program	<b>P-Card</b>	Procurement Card
<b>DC Water</b>	District of Columbia Water and Sewer Authority	<b>SDC</b>	System Development Charges
<b>DR</b>	Disaster Recovery	<b>WWTP</b>	Wastewater Treatment Plant

The matrices appearing on the following pages reflect how our planned audits and reviews are aligned with WSSC Water’s FY 2022 strategic priorities. Please note WSSC Water’s future year strategic priorities are subject to change and may impact our portfolio of future audits.

## Fiscal Year 2022 Work Plan

FY 2022 OIG Audit Projects	WSSC Water Strategic Priorities					Project Code
	Spend Customer Dollars Wisely	Protect Our Resources	Optimize Infrastructure	Enhance Customer Experience	Transform Employee Engagement	
Sustainability and Support Services Vendor Management Review*	X					P
Procurement Office Performance Audit-Phase I*	X					P
Safe Drinking Water Act Compliance Audit*		X				D
DC Water Blue Plains WWTP O&M Audit for FY 2018 & 2019* and 2020	X					D
DC Water MJUF Audit for FY 2018 & 2019* and 2020	X					D
Claims Section Audit*	X					S
Customer Assistance Program (CAP) Limited Review	X					S
Billing and Revenue Protection Division Limited Review	X					D
Veolia Utility Benchmarking and Organizational Efficiency Review Report Follow-Up				X		D

Records Management Program Audit	X					D
Year-end Payroll Audit	X					D
Annual Review of Payroll	X					C
Annual P-Card Program Review	X					C
Annual Accounts Payable (A/P) Review	X					C
Physical Inventory Count Observation(s)	X					C
Contract Reviews	X					C
System Development Charges (SDC) Compliance Audits	X		X			M
FW&A Investigations/Asst.		X		X		N
Disaster Recovery (DR) Exercise Observation(s)		X				N
Audit Follow-Up	X	X				N

\* = Carryover Audit

## Future OIG Work Plan Projects

Future OIG Audit Projects (FYs 23 & 24)	WSSC Water Strategic Priorities					Project Code
	Spend Customer Dollars Wisely	Protect Our Resources	Optimize Infrastructure	Enhance Customer Experience	Transform Employee Engagement	
Water Fund Program Audit	X					P
Project Cornerstone Phase I Post-Implementation Review	X					S
IT Security Division I/C Audit		X				D
Clean Water Act Compliance Audit		X				D
COVID-19 Response Review		X				D
DC Water Blue Plains WWTP O&M Audit for Fiscal Year 2021	X					D
DC Water MJUF Audit for Fiscal Year 2021	X					D
Business Investment and Growth (BIG) Program Audit	X					D
Community Outreach Program Review				X	X	D
Employee & Labor Relations					X	D
Talent Acquisition Division Limited Review					X	D
Year-end Payroll Audit	X					D
Annual Review of Payroll	X					C
Annual P-Card Program Review	X					C



Annual Accounts Payable (A/P) Review	X					C
Physical Inventory Count Observation(s)	X					C
Contract Reviews	X					C
System Development Charges (SDC) Compliance Audits			X			M
FW&A Investigations/Asst.		X		X		N
Disaster Recovery (DR) Exercise Observation(s)		X				N
Audit Follow-Up	X	X				N

## Fiscal Year 2022 Work Plan Breakdown by Aligned Primary Strategic Priority

### Spend Customer Dollars Wisely

*Improve operational efficiency; improve fixed asset utilization; and improve financial process efficiency and fiscal sustainability.* The following audit projects align with this strategic priority:

#### **DC Water Blue Plains WWTP Operations & Maintenance (O&M) Audit for Fiscal Years 2018 and 2019\* & 2020**

-- In accordance with the Blue Plains Intermunicipal Agreement (IMA), WSSC Water (as a Party to the Agreement) is authorized to audit, examine, inspect, or reproduce the books, accounts, records, documents, and other evidence supporting Blue Plains operating and maintenance costs and user fees. We conduct an audit at our discretion to ascertain whether adjustments are warranted for previously remitted quarterly and year-end adjustment payments from WSSC Water to DC Water. This audit is in the report phase and will be concluded during FY 2022. An audit of the 2020 Billing will also be conducted during this fiscal year.

#### **DC Water Multi-Jurisdiction Use Facilities (MJUFs) Audit for Fiscal Year 2018 and 2019\* & 2020**

-- MJUF is a term that recognizes that more than one jurisdiction's sewer flows are treated by or pass through a facility(ies), and that the costs associated with those facilities are shared among the parties. In accordance with the Blue Plains Intermunicipal Agreement (IMA), WSSC Water is authorized to audit, examine, inspect, or reproduce the books, accounts, records, documents, and other evidence supporting Blue Plains operating and maintenance costs and user fees. DC Water's enabling legislation identified only 19 Joint Use Facilities, but more MJUFs were subsequently identified and discovered in the 1985 IMA. The 1985 IMA was replaced by the 2012 IMA, and the Capital MJUF Study coincided with its implementation and was referenced as the current guide for Capital Cost Allocation for MJUF facilities that are shared outside of Blue Plains. An audit of DC Water's Fiscal Year 2018 and 2019 Billing to WSSC Water for its share of MJUFs costs will conclude during the fiscal year. An audit of the 2020 Billing will also be conducted.

**Procurement Office Performance Audit (Phase I)** – The WSSC Water Procurement Office is responsible for consolidating all WSSC Water's procurements as well as working in partnership with the Office of Supplier Diversity & Inclusion to deliver the right goods and services to the right place, at the right time, and at the right cost through an effective and well managed supply chain. We will wrap-up this audit during this fiscal year. At the end of fiscal year 2021 this audit was in the report phase.

**Sustainability and Support Services Vendor Management Review\*** – The Support Service Division (SSD) manages office services, such as reprographics and mail services, records management, sustainability services and space planning for WSSC Water. The SSD conducts business with several small and large vendors utilizing multiple contracts. A performance audit of the SSD will be undertaken to ensure internal controls are adequate to comply with federal, state, county, and WSSC Water regulations.

**Records Management Program Audit** – Our Office will undertake an audit of WSSC Water’s compliance with its records retention and destruction policies and procedures, including applicable State of Maryland laws. The audit scope will primarily focus on the handling of records maintained at WSSC Water’s off-site storage facilities.

**Billing and Revenue Protection Division Limited Review** - The Billing & Revenue Protection Division is responsible for ensuring effective and efficient billing, accounts receivables, collection functions and fraud management while providing timely support to the Customer Care Division for non-routine related billing inquiries. This Division assesses and authorizes requests for billing adjustments, manage delinquent accounts, perform billing reconciliation, and meter reading services. The OIG will audit the management of delinquent accounts which have risen substantially during the COVID-19 pandemic and ranked high during the risk assessment process. The dollar value of the accounts included in this audit scope will be determined at the time of the audit based on our preliminary assessment.

**Claims Section Audit\*** - WSSC Water pays for damages such as sewer back-ups, water main breaks, fleet vehicle accidents, trip and fall claims, discolored water problems, and other WSSC Water-caused incidents. Except for sewer back-ups and certain claims related to water main breaks (no-fault), both of which are handled in accordance with Maryland Annotated code Article, §17-407 of the Annotated Code of Maryland, all claims are investigated and paid only on a finding of fault or negligence on the part of WSSC Water. Claims staff determines liability exposure; assess damages to determine appropriate settlement value; negotiate liability claims settlements, when appropriate, within delegated levels of authority. The Office of the Inspector General (OIG) will continue to conduct a performance audit of the Claims Section of the Washington Suburban Sanitary Commission (WSSC) General Counsel’s Office (GCO) to determine whether the Claims Section is operating in accordance with the laws of the State of Maryland and WSSC’s regulations, policies, and procedures in pertains to claims management.

**Customer Assistance Program (CAP) Review** - WSSC Water has a Customer Assistance Program (CAP) that provides financial assistance to approved residential customers. If customers are qualified enrollees in the State of Maryland’s Office of Home Energy Program (OHEP), they are approved for WSSC Water’s CAP. The CAP aids eligible residential customers by waiving the Ready to Serve Charge, also referred to as the fixed fees on their accounts. The OIG will conduct a review of WSSC Water’s CAP records and reconcile them with records from the OHEP.

**Year-End Payroll Audit** – Each fiscal year we perform a compliance audit of an element associated with the WSSC Water’s payroll system. Past audits have disclosed monetary impacts between \$10,000 - \$50,000. This fiscal year the OIG will focus on medical benefit premiums.

**Continuous Auditing** - The areas designated for continuous auditing (annual payroll reviews, contract reviews, accounts payable, P-Cards, and physical inventory counts) are highly susceptible areas for fraudulent activities. Audits of these specified areas will be conducted each fiscal year, with the exception of contract reviews which will occur throughout each fiscal year.

**Audit Follow-Up** – We will provide non-audit services to follow-up on all agreed upon audit recommendations. Special emphasis will be given to recommendations that, according to management, have been implemented and are pending audit verification/examination.

## Protect our Resources

*Resolve and learn from past incidents; maintain best-in-class operating environment safety for employees; plan proactively with community stakeholders; and secure the Commission’s critical infrastructure.* The following audit projects and activities align with this strategic priority:

**Safe Drinking Water Act Compliance Audit\*** - The Safe Drinking Water Act (SDWA) is the federal law that protects public drinking water supplies throughout the nation. The SDWA was established to protect the quality of drinking water in the U.S. This law focuses on all waters actually or potentially designed for drinking use, whether from above ground or underground sources. The SDWA authorizes EPA to establish minimum standards to protect tap water and requires all owners or operators of public water systems to comply with these primary (health-related) standards. We will conduct an audit of the Commission’s Water Storage Tank Rehabilitation Program to ensure compliance with the SDWA and related WSSC Water policies. This audit will be wrapped up during this fiscal year as it is currently in the report phase.

**Fraud, Waste and Abuse Investigations Assistance** – The OIG Audit Division dedicates hours each fiscal year to conduct or assist in the investigations of alleged fraud, waste, and abuse incidents. This practice will continue throughout FY 2022.

**Disaster Recovery Exercise Observation** - This fiscal year we will observe the recovery of WSSC Water’s mission critical systems after a simulated disaster or other extraordinary business event has occurred. This is a non-audit service and does not impair auditor independence.

## Optimize Infrastructure

*Achieve industry Leading reliability and asset integrity; and expand resilience and balance risk.* The following audits align with this strategic priority:

**System Development Charges Audits** - As required by PUA, § 25-405(d), we will review and approve the actual costs incurred by developers who help build WSSC Water’s infrastructure. At the end of Fiscal Year (FY) 2021, we had thirteen (13) SDC audit requests remaining. These audit requests are expected to be initiated and/or completed during FY 2022. Further, these audit requests are ongoing, and the number of requests fluctuate throughout the fiscal year.

## Enhance Customer Experience

*Deliver safe, reliable, and consistent service; provide timely response to customer queries; and be a good citizen within our communities.* The following activity aligns with this strategic priority:

**Veolia Utility Benchmarking and Organizational Efficiency Review Report Follow-Up Audit**– The Veolia Utility Benchmarking and Organizational Efficiency Review was conducted by external parties in 2016. The project scope was to perform an independent review of the various water, sewer and regulatory services provided to the customers and stakeholders of WSSC, utilizing applicable industry/best-in-class benchmarking metrics. Project objectives included: 1) Identifying standard metrics and/or best practices to determine how well a

function or business operation is performing, and 2) Identifying the efficiency and effectiveness of WSSC's operations, and 3) Comparing WSSC operations to similarly situated utilities, and 4) Reviewing workforce staffing levels. The study also included a review of the Commission's major cost drivers, the effectiveness and efficiency of WSSC's major programs, projects, and services, as well as the operating and capital financial management systems and associated rate impacts to customers, consistent with providing responsible water, wastewater, and other services. We will conduct an audit to follow-up on findings and recommendations noted in the Veolia Utility Benchmarking and Organizational Efficiency Review Report.

## OIG Staff Complement and Fiscal Year 2022 Approved Budget

The OIG has an approved FY 2022 budget of \$1,628,871 that supports eleven (11) full-time equivalent (FTE) positions. Staffing consists of the Inspector General, Assistant Inspector General for Audit, Deputy Assistant Inspector General for Audit, OIG Counsel, OIG Criminal Investigator, three (3) Supervisory Auditors, two (2) Auditors, and an Administrative Professional. The operating budgets displayed in the table below represent our budgeted resources for the past two fiscal years. The OIG experienced a slight increase of \$59,018 between fiscal years 2021 and 2022. Please note this fiscal year's budget will be decreased due to COVID savings such as reduced travel expenses.

Fiscal Year	Approved OIG Budget
2022	\$1,628,871
2021	\$1,569,853

## OIG Fraud, Waste and Abuse Activities

In accordance with PUA, § 17-604(a)(1), the Inspector General may investigate mismanagement, misconduct, fraud, waste, and abuse at WSSC Water. The OIG investigates allegations, complaints, and inquires originating from various sources, such as private citizens; WSSC Water employees; OIG audits and reviews; and vendors.

The OIG Investigator is the principal agent for investigating potential violations of law or agency regulations. Although investigations may be proactive, based on planned initiatives using data analytics, many investigations are reactive and initiated in response to information and allegations received by the OIG.

Due to the unpredictability of investigations and the need to protect sources, methods and evidence, the OIG does not identify its planned investigations in the Annual Work Plan. Investigations often result from a deliberate subversion of procedures or controls, and consequently, information obtained from investigations may result in referrals to other WSSC Water departments and become integral to planning audits, inspections, and special projects.

The WSSC Water OIG Investigator:

- Fulfills the statutory obligations by conducting criminal and administrative investigations that detect and deter fraud, abuse, and misconduct in WSSC Water programs and activities;
- Receives information about potential violations through various sources including the WSSC Water Hotline, in-person meetings; telephone calls; emails; and referrals from law enforcement agencies;
- Engages in multiple forms of outreach to help ensure that WSSC Water personnel are fully aware of current and emerging issues as well as their obligation to report potential violations; and
- Acts as the chief liaison to other investigators at similar OIGs, law enforcement agencies and assists with sharing information, generating potential investigative leads, and cultivating sources.

The Office of the Inspector General’s Fraud, Waste & Abuse Hotline (Hotline) is used as a vehicle for the reporting of suspected mismanagement, misconduct, fraud, waste, abuse, and ethical improprieties. The Hotline is available to employees and the public 24 hours a day, 7 days per week, and 365 days per year. All such matters can be reported anonymously via the telephone at 1-877-WSSCFWA (1-877-977-2392) or the web [www.reportlineweb.com/wssc](http://www.reportlineweb.com/wssc).

If reasonable grounds exist to believe that a serious violation of federal, state, or local law or WSSC Water regulations has occurred, the Inspector General shall report the allegation to:



The Office of the Inspector General’s Fraud, Waste & Abuse Hotline (Hotline) is used as a vehicle for the reporting of suspected mismanagement, misconduct, fraud, waste, abuse, and ethical improprieties. The Hotline is available to employees and the public 24 hours a day, 7 days per week, and 365 days per year. All such matters can be reported

anonymously via the telephone at 1-877-WSSCFWA (1-877-977-2392) or the web [www.reportlineweb.com/wssc](http://www.reportlineweb.com/wssc).

If reasonable grounds exist to believe that a serious violation of federal, state, or local law or WSSC Water regulations has occurred, the Inspector General shall report the allegation to:

1. An appropriate law enforcement agency;
2. The State of Maryland’s Ethics Commission;
3. The WSSC’s Board of Ethics; or
4. Any other agency with jurisdiction to enforce the law.

## Contact Information

### **WSSC Water Office of the Inspector General**

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