

**Washington Suburban Sanitary Commission
Office of the Inspector General**



**2022
ANNUAL REPORT**

“Oversight
that inspires
stakeholder
confidence.”

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This report is being provided pursuant to Maryland House Bill 419, as codified in Public Utilities Article, § 17-60 (d)(4) of the Annotated Code of Maryland, which requires the Inspector General to submit to the Commission and for publication on its website, periodic reports summarizing the Office of the Inspector General’s activities, findings, recommendations, and accomplishments during the fiscal year.

Message to Stakeholders

I am pleased to present the Office of Inspector General's (OIG) Fiscal Year 2022 Annual Report (Report) summarizing the activities and accomplishments of a talented and hardworking team. The audits,



investigations, and other activities highlighted in this report illustrate the WSSC OIG's on-going commitment to promoting efficiency, effectiveness, and integrity and to helping the Commission to successfully achieve its mission of providing safe and reliable water to the environment, all in an ethical, sustainable, and financially responsible manner.

Our FY 2022 Report shows our progress in meeting annual performance goals during this new era of challenges and uncertainty. As discussed in the report, OIG auditors issued 10 audit reports and made recommendations related to improving operations or lowering costs in several programs. Of note was our audit report that led to the reimbursement of \$1,077,228 from the cost of operations for the Blue Plains Wastewater Treatment Plant. On the investigations front, we received 61 complaints through our Fraud Waste and Abuse Hotline. The OIG coordinated with internal and external departments and agencies to resolve 59 complaints during the year. These measurable results, however, are just one small part of a much larger picture in our mission to address areas that have significant impact on WSSC, its customers, and stakeholders.

Shortly, we will issue our FY 2023 work plan outlining a series of audits, reviews, investigative activities, internal operational improvement projects, and other initiatives. Included in this work plan is a newly articulated vision statement that I firmly believe in and that will serve to inspire all OIG staff in their daily work: The OIG is a quality-focused team that promotes Accountability, Transparency, and Integrity to help advance the mission of the Commission and to serve the public's interest.

On April 4, 2022, I began my tenure as Inspector General. I am grateful for the support that I received from WSSC Commissioners and General Manager/CEO Carla A. Reid during my first months on the job. In my independent role, I anticipate continuing a cooperative and productive working relationship with them and others at WSSC Water.

In closing, I would like to extend my gratitude to former Inspector General Arthur A. Elkins, Jr., for the exemplary work that he performed as the OIG's first Inspector General and to Maxene Bardwell, Assistant Inspector General for Audit, for serving in the acting role and during this transition period. I want to also thank the dedicated staff of the OIG for their assistance as I began my tenure as Inspector General. I look forward to working with the Commission as we address future challenges and collectively work to increase the public's trust.

Sincerely,

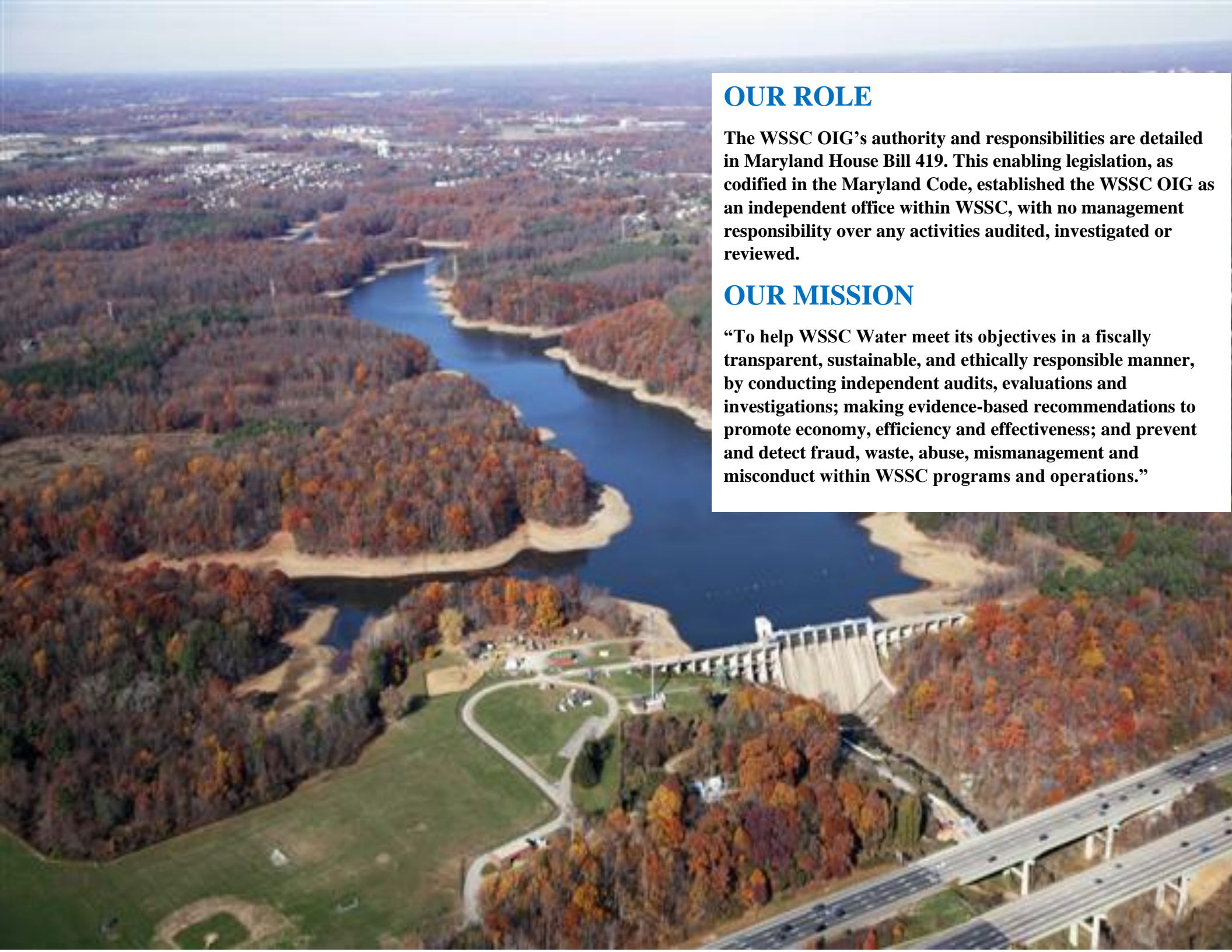
A handwritten signature in blue ink that reads "Jon T. Rymer".

Jon T. Rymer
Inspector General

About the Office of the Inspector General

Office of the Inspector General Historical Timeline





OUR ROLE

The WSSC OIG’s authority and responsibilities are detailed in Maryland House Bill 419. This enabling legislation, as codified in the Maryland Code, established the WSSC OIG as an independent office within WSSC, with no management responsibility over any activities audited, investigated or reviewed.

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 programs and operations.”

OUR VALUES

Accountability

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

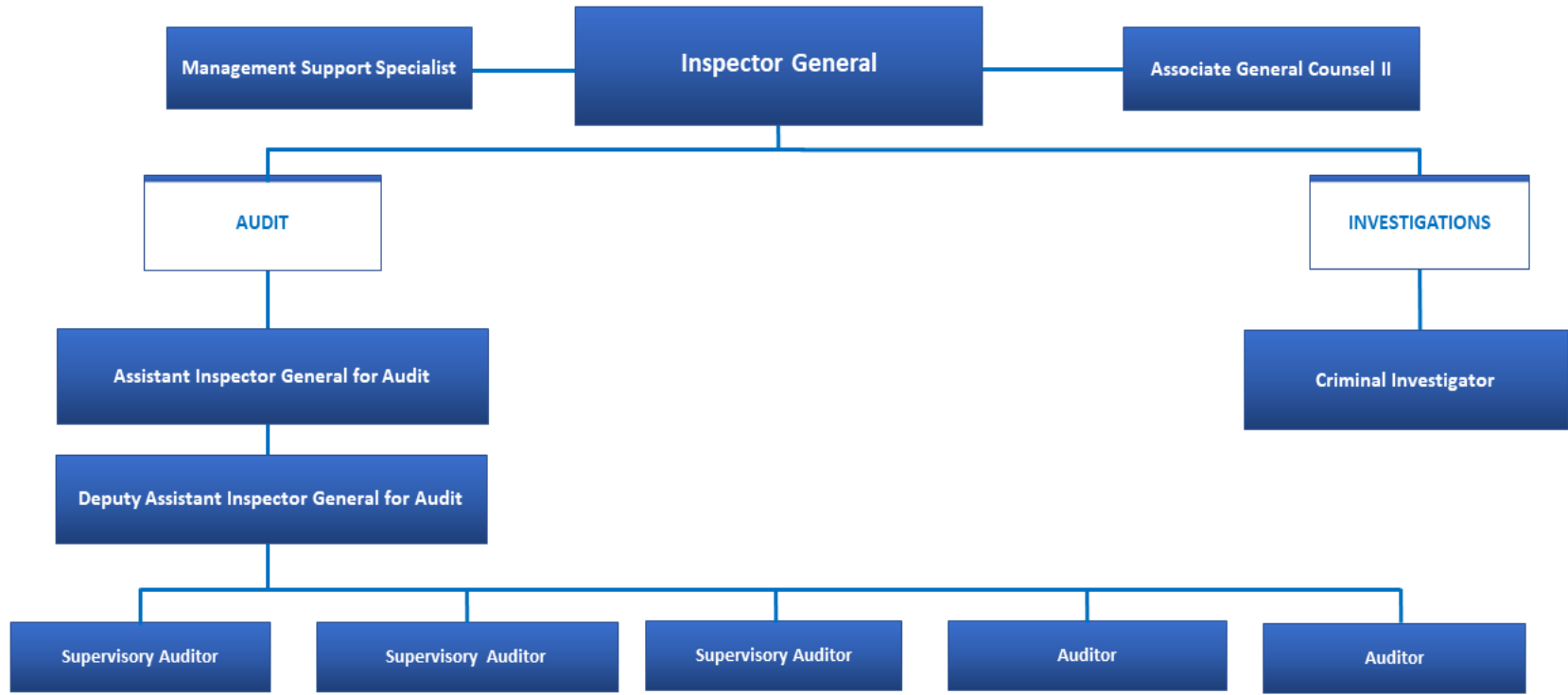
Transparency

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

Integrity

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

WSSC WATER OFFICE OF THE INSPECTOR GENERAL



OUR TEAM

The OIG is comprised of two divisions (Audit and Investigations). The OIG is a small but an important component of WSSC as it provides oversight assistance and assurance that WSSC is accomplishing its mission. The diverse staff of professionals are integral to the OIG's mission. Their distinct backgrounds add depth and perspective to each engagement.

2022 Highlights

*Whether operating as the OIG or Internal Audit Office, fiscal year 2022 marks **50 years** of providing oversight assistance to WSSC, its stakeholders, and employees.*

Audit Division –Throughout fiscal year 2022, the OIG initiated several audit projects, which resulted in risk-mitigating operational process changes and enhancements that also promoted economy, efficiency, and effectiveness. The Audit Division issued ten (10) independent reports in FY 2022. These reports provide actionable recommendations to help improve WSSC's operation and stewardship of resources. One highlight of our audit activities included the completion of the FYs 2018 and 2019 Blue Plains Wastewater Treatment Plant O&M Capital Indirect and DC Water's Multi-Jurisdictional User Facility Audits, which resulted in a **\$1.43 million refund** to WSSC.

The OIG also issued five (5) System Development Charges (SDC) audit reports during the fiscal year. Further, the OIG identified over **\$567 thousand in financial adjustments** in FY 2022. We continue to work diligently with the developer community to identify allowable Capital Improvement Program (CIP) reimbursable infrastructure costs via SDC audits.

Investigation Division – The OIG is charged with investigating mismanagement, misconduct, fraud, waste, and abuse at WSSC pursuant to the Public Utilities Article, Title 17, Subtitle 6 of the Annotated Code of Maryland and outlined in Chapter 2.60 of the WSSC Water Code of Regulations. The OIG manages WSSC's FWA Hotline, which is the centralized reporting mechanism for employees, customers, and other stakeholders to confidentially report suspected occurrences of fraud, waste, and abuse to the OIG.

In FY 2022, the OIG received 61 FWA matters that it managed or referred to the appropriate WSSC department or external agency. During this period, the OIG collaborated with stakeholders to resolve 59 FWA matters and provided FWA training to newly hired WSSC employees.

The OIG strives to assist WSSC in protecting the integrity of its programs and operations, promoting ethical standards and conduct, and safeguarding assets.

WSSC manages its initiatives through five strategic priorities. The OIG has chosen WSSC's strategic priorities to organize, describe, and guide its activities.

Spend Customer Dollars Wisely

“Improve Operational Efficiency. Improve Fixed Asset Utilization. Improve Financial Process Efficiency and Fiscal Sustainability.”



SPEND CUSTOMER DOLLARS WISELY

THE RETURN ON INVESTMENT AND OIG BUDGET

31%

Return on Investment for the OIG

The OIG is analogous to an insurance policy that pays for itself through activities that recoup WSSC's resources. This recoupment represents a *Return on Investment* that typically covers the OIG's entire operational costs. The OIG proactively and passively seeks to protect (passive), detect, deter, and prevent fraud, waste, abuse, and mismanagement, and it takes action to eliminate threats to the integrity of WSSC (proactive). During FY 2022, the OIG recouped (either by direct reimbursement or adjustments) approximately **\$2 million** through the SDC, Blue Plains and MJUF audits alone.

What is the cost for each customer of WSSC in relation to our budget? \$0.80 per customer (OIG FY22 Budget- \$1,519,571 divided by the number of WSSC customers- 1.9 million)!*

**This figure does not include benefits and office space leasing.*

\$1.1 million

Blue Plains Wastewater Treatment Plant Operation & Maintenance Audit Reimbursement

\$350 thousand

Multi-Jurisdictional User Facility (MJUF) Billing Audit Reimbursement

The OIG's FY 2022 budget was allocated to fund 11 full-time positions and support operational expenses. Excluding salaries, the OIG was **\$6,012** under budget, which marks the fifth consecutive fiscal year the OIG was below budget. The OIG's budget represents only **.10%** of WSSC's total \$1.5 billion budget.

FY 2022 OIG AUDITS

The OIG conducts Commission-wide risk-based audits. The OIG conducts a systematic process of evaluating the potential risks that may be involved in a projected activity or undertaking.

The OIG maximizes its available resources by focusing on high-risk areas at WSSC. Moreover, OIG audits provide objective assessments of WSSC's operations, employees, infrastructure, systems and resources. The work performed by the OIG aids the Commission in identifying more efficient, effective, and economical ways to reach its objectives and achieve its mission. The following summarizes the completed engagements that the OIG issued reports on during fiscal year 2022:

Blue Plains Wastewater Treatment Plant (WWTP) Operation & Maintenance Audit

The Blue Plains Intermunicipal Agreement (IMA) is an agreement between the District of Columbia; Fairfax County, Virginia; Montgomery and Prince George's Counties, Maryland; the District of Columbia Water and Sewer Authority and WSSC. In addition to other matters, the IMA equitably allocates the operation and maintenance costs shared between these parties to use the Blue Plains Wastewater Treatment Plant (Blue Plains). With an estimated usage of 170 million gallons per day (MGD), WSSC's allocated purchased capacity of the Blue Plains WWTP is approximately 46 percent.

The IMA enables the parties to conduct examinations, inspections, or audits of books, accounts, records, documents and other evidence associated with Blue Plains. WSSC through its audit function has historically conducted biennial audits of WSSC's share of the operation and maintenance costs of Blue Plains. The audits have resulted in reimbursements to WSSC for prepaid expenses in quarterly billings. Technological advances have enabled the OIG to perform these audits more frequently.

The Blue Plains WWTP O&M Audit was completed during FY 2022 for FYs 2018 and 2019. Our audit efforts led to a **total reimbursement of \$1,077,298**. The OIG worked collaboratively with DC Water to ensure all operations and maintenance costs incurred at Blue Plains were adequately allocated for the percentage of WSSC's usage.

Multi-Jurisdictional User Facility (MJUF) Billing Audit

In 2012, the IMA was amended to update the process and methodology used to calculate annual O&M costs for Multi-Jurisdictional User Facility (MJUF) users. Based on the 2015 MJUF O&M Cost Allocation Study, the District of Columbia implemented the first annual MJUF bill for FY 2017. The O&M cost shares for user jurisdictions are calculated using a combination of each jurisdiction's average flow quantity and length of the MJUF pipe through which its flow passes.

The OIG completed the 2018 and 2019 fiscal year MJUF Billing Audit during Fiscal Year 2022. The OIG's audit efforts led to the **reimbursement of \$350,513**. The OIG worked collaboratively with DC Water to ensure that all operations and maintenance costs incurred at the Wastewater Treatment Plant (WWTP) were adequately allocated for the percentage of WSSC's usage.

Procurement Office Performance Audit

The OIG conducted a performance audit of the WSSC's Procurement Office (Procurement) Construction Architecture & Engineering Section (the Section). The Section is responsible for initiating, evaluating, and processing contracts related to construction, architecture, and engineering projects and any related change orders or options. The Section also prepares and transmits solicitations and contract documents to vendors as invitation for bids or a request for proposals.

The OIG assessed whether the Section conducted its activities and duties per Maryland law and WSSC's regulations, directives, policies and procedures. The audit period covered the Section's procedures and processes for managing construction, architecture and engineering contracts, change orders and options from July 1, 2018, through June 30, 2019. During FY 2019, the Procurement Office presented 30 different types of construction and architecture and engineering contracts, and related change orders or options for approval from the Commissioners. This audit sampled 21 of these types of contracts for examination. The sampled contracts totaled approximately \$116.8 million.

The audit results disclosed that the Procurement Office should improve its internal policies and procedures. Further, the OIG submitted recommendations to Procurement pertaining to solicitation, awarding, and monitoring requirements as required under Maryland law and the WSSC regulations.

Sustainability and Support Services Vendor Management Review

The OIG conducted a review of the Real Estate Section (the "Section") of the Sustainability and Support Services Division (the "Division") in WSSC's General Services Department. The Section manages real estate development, space planning, and workplace planning for all WSSC departments and offices.

The review's objective was to provide management with an independent assessment of the effectiveness and efficiency of its systems and controls related to vendor contract management in the Section of the Division. The OIG examined the Section's vendor contract management processes, service evaluation procedures, and utilization of resources for the fiscal year ending, June 30, 2020.

The OIG found that during this scope period the Section complied with WSSC's standards, policies and procedures, applicable laws, and best practices. While the OIG did not identify any

significant or material deficiencies in the internal controls, less significant internal control deficiencies (low-rated findings) associated with this engagement were communicated to the appropriate WSSC management in a separate OIG Memorandum.

Claims Audit

The OIG conducted a performance audit of the WSSC General Counsel's Office Claims Section. The Claims Section manages claims from WSSC customers alleging damage or losses caused by sewer back-ups, water main breaks, discolored water, and incidents involving WSSC vehicles, assets and work. The claims management process is governed by Maryland Annotated Code, PUA, § 17-407, Chapter 3.10 of the WSSC Code, Procedure for Resolving Water and Sewer Claims, and the Claims Section's Standard Procedure.

The audit disclosed that the WSSC Claims Section's management of claims warranted improvement to ensure compliance and consistency with WSSC regulations, policies and procedures. Additionally, less significant internal control deficiencies (low-rated findings) associated with this engagement were communicated to the appropriate WSSC management in a separate OIG Memorandum.

Customer Assistance Program Limited Review

The OIG conducted a limited review of WSSC's Customer Assistance Program (CAP) for the fiscal year ending June 30, 2020. WSSC established the CAP to provide financial assistance to approved residential customers. The CAP aids residential customers experiencing financial hardships by waiving the "Ready to Serve Charge," also referred to as fixed account fees. To be eligible for the CAP, WSSC customers must be qualified enrollees in and approved by the State of Maryland's Office of Home Energy Program (OHEP). During FY 20, WSSC's Customer Service Department (CSD) reported that there were 13,503 customers enrolled in the CAP, thus, totaling approximately \$1,336,901.83 in assistance.

The objective of this limited-scope review was to provide management with an independent assessment of whether the CAP customers' records are reconciled with records received from the State of Maryland's OHEP. Through interviews of WSSC CSD and Information Technology (IT) staff and management responsible for administering the CAP, the OIG gained sufficient understanding to evaluate the verification process. Further, the OIG reviewed the monthly reports the CSD received from OHEP to confirm the total number of approved applicants and assess the source data.

The limited review disclosed that the existing internal controls warrant improvement as the reported number of eligible CAP customers from July 1, 2019, to June 30, 2020, were not consistently reconciled with OHEP records. Less significant internal control deficiencies (low-rated findings) associated with this engagement were communicated to the appropriate WSSC management in a separate OIG Memorandum.

Year-End Payroll Review: Healthcare Benefit Premiums for Terminated Employees

The OIG performed an annual review of a process or earnings element associated with WSSC's payroll system. Specifically, the review focused on the processing of healthcare benefit premiums for WSSC employees terminated or separated from employment. At WSSC, an employee is determined separated or terminated, either voluntarily or involuntarily, when they no longer have business activities with the WSSC.

WSSC's process for deducting healthcare benefit premiums from employee paychecks has transitioned over the years. Initially, WSSC deducted healthcare benefit premiums two months in advance from the employee's paycheck, then subsequently moved to deductions one month in advance. Currently, WSSC deducts healthcare benefit premiums in the actual month that coverage is provided.

The review assessed Human Resources Office's (HRO) compliance with WSSC's policies and procedures for processing healthcare benefit premiums for separated or terminated employees from July 1, 2020, through June 30, 2021. In its efforts, the OIG examined personnel data and healthcare benefits information for all terminated employees during the review period.

The review results disclosed that the existing practice for terminating healthcare benefit premiums was being applied inconsistently, resulting in the overcharging of 45 terminated employees (or 37% of the total FY 2021 terminations). *See the chart below for illustration.* Additionally, the review revealed that there were no formal policies or procedures for reviewing and reconciling healthcare benefit premium deductions for employees separating from WSSC.

Disaster Recovery Exercise Observations (FY 2021- Final Report Issued September 1, 2021)

The OIG observed Project Cornerstone's three-phased progressive refinement exercise conducted between Friday, January 15, 2021, through Sunday, April 17, 2021, and WSSC's 48-hour Disaster Recovery (DR) Exercise which commenced on Friday, April 23, 2021, and ended on Sunday, April 25, 2021. The WSSC DR Exercise is an opportunity for staff to restore critical processes/Information Technology (IT) services of the Commission in a specified location in the event of a disaster or interruption of operations. The DR Exercise enables management to evaluate responses and execution of certain preparedness procedures and comply with WSSC's DR plan. The lessons learned are used to address concerns and improve WSSC's DR process.

The DR Exercise's stated objectives were achieved. Further, the overall project management, communication, and utilization of resources were executed as planned. The OIG observed several findings from the DR Exercise. IT developed temporary resolutions during the exercise and stated that it would pursue permanent solutions in the future. In the end, all scheduled tests were performed by the business users with assistance from the DR team. The DR Exercise produced a detailed documented process that is repeatable and executable during any future tests or emergencies that WSSC may encounter.

Disaster Recovery Exercise Observations (FY 2022)

During March and April 2022, the OIG observed the refinement testing of EBS, LIMS, SQL, GIS and WSSC's 48-hour Annual Disaster Recovery Exercise. The WSSC DR Exercise is an opportunity for Commission staff to restore WSSC's critical processes and Information Technology (IT) services in the event of a disaster or interruption of operations and at a specified location. The DR Exercise enables management to evaluate responses and the execution of certain preparedness procedures and also comply with WSSC's DR plan. The lessons learned from DR Exercises are used to address concerns and improve WSSC's DR process and plan.

The DR Exercise's objectives were achieved. The OIG observed that the overall project management, communication, and utilization of resources were executed in accordance with the DR plan documents. Further, the OIG noted that WSSC's IT staff realized that recent changes and improvements to processes and systems rendered some existing equipment inconsequential to operations and decided to eliminate the replicated equipment. This action may reduce costs and WSSC's carbon footprint.

The OIG has a robust audit follow-up process. This process includes gathering status updates from auditees, managing the estimated due dates of management action plans, and verifying the action plan has mitigated the risk identified in the engagement once management has implemented the action. Some of our FY 2022 audit recommendations will result in the following policy or procedural changes that may mitigate risks at WSSC:

QUALITATIVE IMPACT ANALYSIS			
Project Name	Risk Classification	Policy or Process changed/created	Action Plan
Procurement Office Performance Audit	High	Policy Change	The Procurement Office agreed that revisions to the internal policies and procedures are needed to strengthen and clarify current processes and changes. Consequently, the Procurement Office is in the process of strengthening policies and procedures by providing greater details on how to handle different scenarios and how to use WSSC's Procurement systems (e.g. Oracle P2P). Internal Operational Procedures will be updated and uploaded to an online repository.
Procurement Office Performance Audit	Medium	Process Change	The Procurement Office is working with the Information Technology (IT) Department to secure contract database software.

Procurement Office Performance Audit	Medium	Process Change	The Procurement Office is in the process of creating and updating templates for the solicitation documents, which will further ensure consistency in the solicitation process.
Procurement Office Performance Audit	Medium	Process Created	The Procurement Office will ensure option agreements are in the proper form and legally sufficient. The Procurement Office will develop a form and implement procedures to document amendments or change orders.
Procurement Office Performance Audit	Medium	Process Created	The Procurement Office will create and utilize a checklist to verify all solicitation documents, including Conflict of Interest Affidavits, are received and reviewed during the evaluation process.
Procurement Office Performance Audit	Medium	Process Change	The Procurement Office will implement procedures to ensure vendors provide the required documentation as stated in the solicitation.
Claims Audit	Medium	Process Change and Creation	Management will include more specific guidelines concerning the evaluation of property damage claims as part of a significant updating of the current standard operating procedure now being applied.
Claims Audit	Medium	Process Change	Management will eliminate the Claims Supervisor's ability to enter claims in the JDI system. The Claims Manager will also copy the Deputy General Counsel on the weekly claims report to the WSSC accounting department of claim payments processed.
Claims Audit	Medium	Process Change	Management will explore obtaining access to the claims system for the vendor under the requirements of the standard procedure.
Claims Audit	Medium	Process Change	Management confirmed that it will adhere to the 120-day deadline for evaluating property claims as outlined in WSSC Code 3.10.030 (e) and its internal established goal of resolving claims in general within 90 days.

Customer Assistance Program Limited Review	Medium	Process Change	Management agreed with the recommendation to employ corrective measures to calculate and apply retroactive credits to CAP customers.
Customer Assistance Program Limited Review	Medium	Process Change	Management agreed with the recommendation to conduct an annual review of re-certified participants and evaluate the ability to provide an operational solution to effectively and efficiently expire CAP enrollments.
Customer Assistance Program Limited Review	Medium	Policy Change	Management agreed with the recommendation to update policies and procedures to require records to be sufficiently managed and maintained, and to revise the data extraction method and update the existing policies and procedures by adding a requirement to review and maintain detailed records.
Year-End Payroll Review- Healthcare Benefit Premiums for Terminated Employees	Medium	Process Creation	Management confirmed that it will create and implement a formal internal operating procedure, prepare payment requests for identified employees, request a list of employees terminated from July 1, 2021, to April 30, 2022, and discuss options for HRIS to support a quarterly review.

This impact analysis is indicative of the qualitative value OIG adds to the Commission and its stakeholders. Although our focus appears to be on WSSC's operations, those operations are designed to achieve the Commission's strategic objectives. Helping WSSC to identify more efficient, effective, and economical methods of operation, in turn, helps the OIG achieve its overall mission. We encourage WSSC stakeholders to review OIG audit reports on our website (www.wsscwater.com/oig) for a more detailed analysis.

CONTINUOUS AUDITING

Due to their high susceptibility for fraudulent activities, and the need to ensure that secure systems are being maintained by WSSC, continuous compliance reviews are conducted on Accounts Payable programs and the Purchase Card Program (P-Card Program). Continuous audits involve performing control and risk assessments on a more frequent basis and reporting within a shorter timeframe than the traditional auditing model. The continuous reporting enables WSSC management to promptly make critical business decisions regarding control efficiency and financial transaction accuracy. Throughout the year, the results of these reports are distributed to management and WSSC's Audit Committee.

Purchase Card (P-Card) Program Compliance Review

The P-Card Program is outlined in Chapters 6.15 and 6.20 of the WSSC Code. WSSC's Procurement Department's Operations & Administration Division oversees the P-Card Program and assigns the day-to-day responsibilities to the P-Card Specialist. The Procurement Department is responsible for addressing audit observations and implementing audit recommendations. The OIG conducted tests on P-Card Program transactions for the quarter ended, March 31, 2021, to assess compliance with WSSC's Procurement Regulations, standards, policies and procedures. The review disclosed less significant (low-rated findings) internal control deficiencies including inconsistent adherence to the approval process and the failure to obtain higher limit request forms. These less significant internal control deficiencies may circumvent established controls and present some risks to WSSC's P-Card Program. The OIG did not detect any instances of fraud, waste, and abuse.

Accounts Payable Compliance Review

The Disbursements Division within WSSC's Finance Department is responsible for nearly all remittances, which cover operational costs and contractual obligations. Most of the remittances are made by check or electronic fund transfers. The Disbursements Division coordinates the activity amongst nearly 550 different vendors and over 1,700 employees at WSSC.

During this review, the OIG used data analysis software to test and perform auditing procedures on a random select number of remittances from the entire population. We performed testing to determine if there were duplicate checks or vendors, and reviewed vendor addresses to determine validity and if WSSC employees had the same address as vendors. We also reviewed supporting documentation for payments, timeliness of processing checks, and checks identified as suspicious by the data analysis software. Other substantive testing procedures performed included reviewing high-dollar volume payments to vendors and determining whether these transactions were properly recorded. During the three-month period ending, June 30, 2021, there were 17,253 remittances by check or electronic fund transfers totaling approximately \$179 million.

The transactions tested during the identified period complied with WSSC regulations, policies, procedures, standards and guidelines. The OIG determined that the controls established by management were sufficient to identify risks to WSSC's accounts payable area.

Annual Bi-Weekly Payroll Review

The Payroll Unit within WSSC's Finance Department is responsible for the accurate and timely preparation, control, and distribution of the Commission's payroll. Additionally, the Compensation Division within WSSC's Human Resources Office (HRO) is responsible for developing, implementing, and managing WSSC Water's compensation programs effectively and cost efficiently.

During this review, the OIG assessed compliance with the Maryland laws and WSSC's policies and procedures as it pertains to HRO's management of payroll processing during the pay period ending November 27, 2021, thru February 05, 2022 (6 pay periods). In its efforts, the OIG reviewed several payroll reports and conducted test(s) to determine whether "Ghost Employees" exist on WSSC's payroll. Ghost employees are defined as someone recorded on the payroll system and receiving a salary but is not employed or has been separated from employment at WSSC.

The review disclosed that HRO operations warrant improvement in the management of payroll processing due to a temporary employee continuing to work without an authorized extension and a conflict between two HRO management policies. The following illustrates action plans to mitigate the risks identified in the two findings:

FINDINGS ANALYSIS			
Project Name	Risk Classification	Policy or Process changed/created	Action Plan
Annual Bi-Weekly Payroll Review	Medium	Process Adherence and Implementation	Management confirmed that it will assess positions used for temporary employment and options in Oracle to support the tracking of temporary employment and implement a formal process to track and report temporary employment.
Annual Bi-Weekly Payroll Review	Medium	Policy Change	Management confirmed that it will engage the General Counsel's Office to update the applicable standard procedure (s).

Optimize Infrastructure

*“Achieve Industry-
Leading Reliability and
Asset Integrity. Expand
Resilience and Balance
Risk.”*



OPTIMIZE INFRASTRUCTURE

SYSTEM DEVELOPMENT CHARGES AUDITS

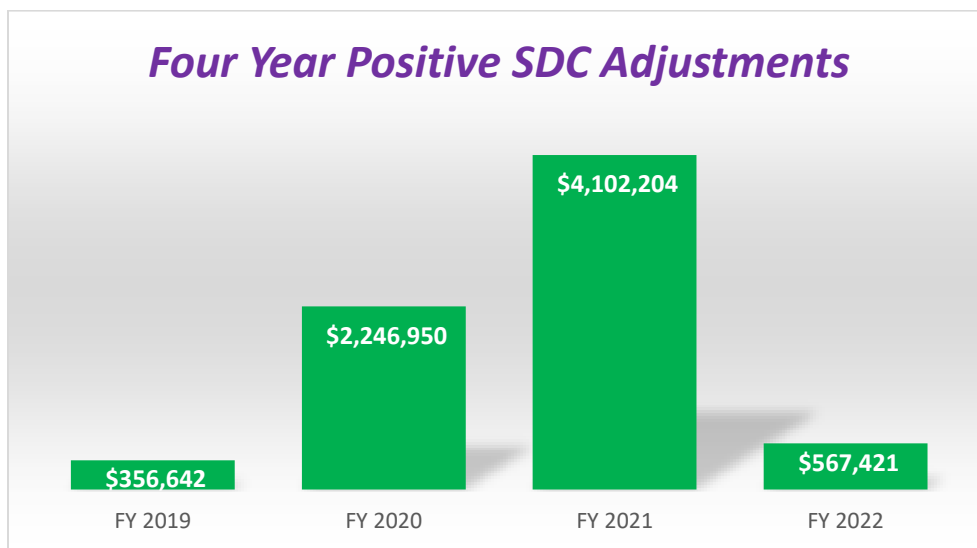
\$567 Thousand Adjustment!

In accordance with Maryland law the OIG reviews and approves actual costs to be reimbursed to developers for System Development Charges (SDC). Each fiscal year the OIG routinely receives written requests to perform SDC audits. The number of SDC audit requests received varies from year to year. To complete SDC audits, developers must provide the required documentation. Our audits of actual developer costs incurred have led to millions of dollars in adjustments over the years.

Financial adjustments have fluctuated over the past few years due to the delays in SDC audit requests and other factors, such as obtaining developer supporting documentation. Nevertheless, the FY 2022 *financial adjustments of \$567,421* are a significant monetary adjustment for WSSC Water. At the end of FY 2022, OIG had nine (9) SDC audit requests remaining; however, three (3) were deemed inactive. The inactive classification is attributable to a lack of developer response after a full fiscal year of quarterly requests for supporting documentation. Also note, SDC Credit or reimbursements for costs are limited to SDC transactions for Qualified Properties served by the Qualified Project within a twenty-year period, or until the sum of credits and reimbursements equals the total approved SDC Credit. Please see the chart below for illustration.



**FROM FY 2019 TO FY 2022, THE
OIG IDENTIFIED APPROXIMATELY
\$7 MILLION IN POSITIVE TOTAL
SDC ADJUSTMENTS.**



Protect Our Resources

“Resolve and Learn from Past Incidents. Maintain Best-in-Class Operating Environment Safety for Employees. Plan Proactively with Community Stakeholders. Secure the Commission’s Critical Infrastructure.”



PROTECT OUR RESOURCES

FRAUD, WASTE AND ABUSE



The OIG is required to maintain a centralized reporting mechanism for WSSC employees, customers and other stakeholders to report suspected occurrences of fraud, waste, and abuse involving Commission property and funds to the OIG without fear of reprisal. The information obtained via the FWA Hotline is confidential and through investigations the OIG furthers its mission and duties of (1) preserving WSSC's reputation, (2) improving the effectiveness, productivity, or efficiency of WSSC programs, policies, practices and operations, and (2) ensuring public accountability by preventing, investigating and reporting instances of fraud, waste, and abuse of WSSC property or funds.

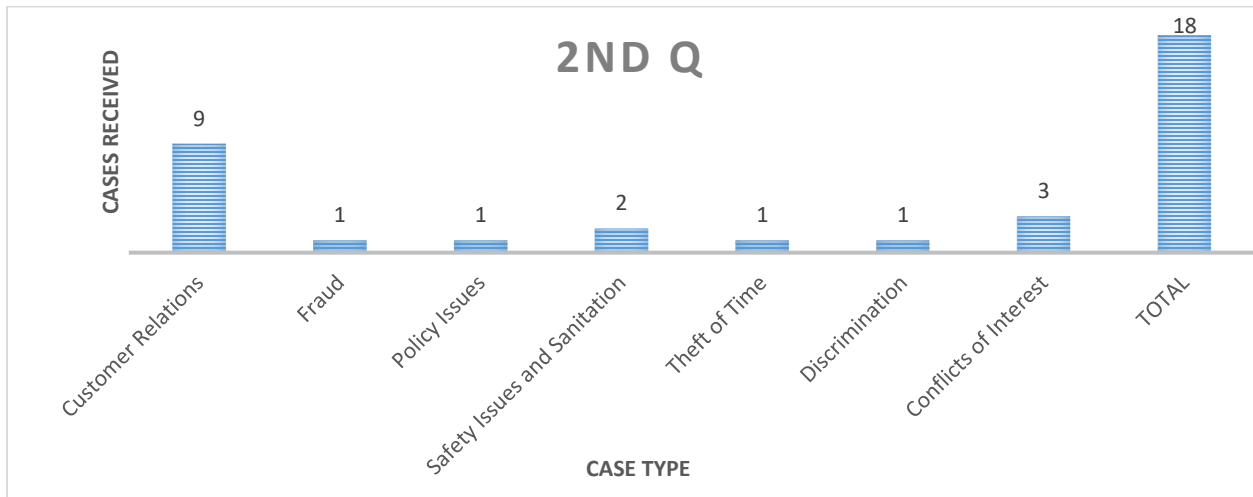
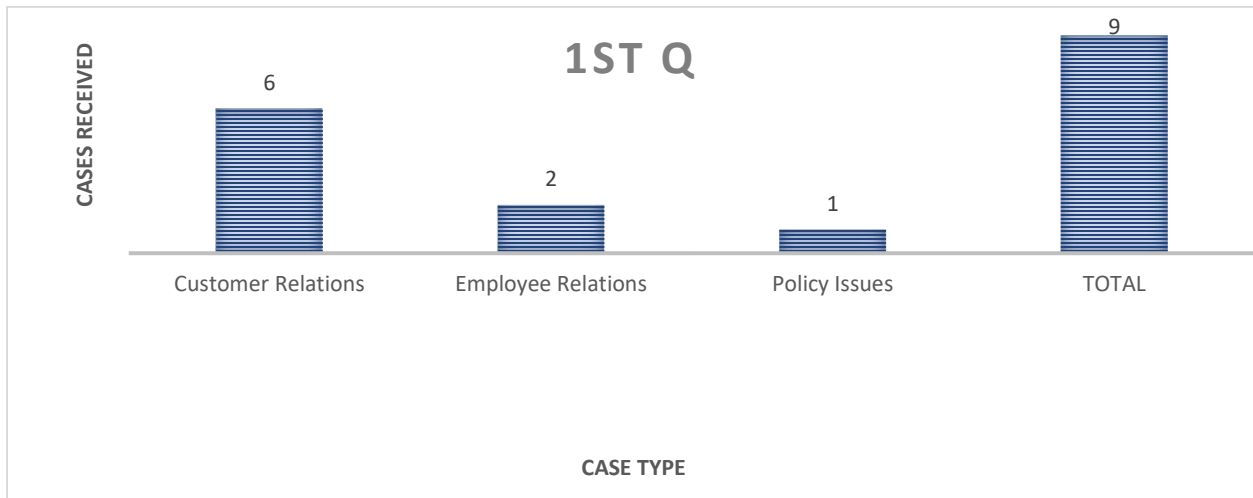
The OIG receives and manages allegations, complaints and reports through a third-party vendor. When complaints are received, the OIG determines whether they (1) fall within its jurisdiction as outlined under Maryland law and the WSSC Code; (2) rise to the level of fraud, waste and abuse, or (3) should be referred to another WSSC department or agency for evaluation, management and resolution. If the complaint alleges serious violations of law or WSSC regulations, the OIG is obligated to report the matter to the appropriate federal, state, or local agency as required under PUA, § 17-605 (4)(e).

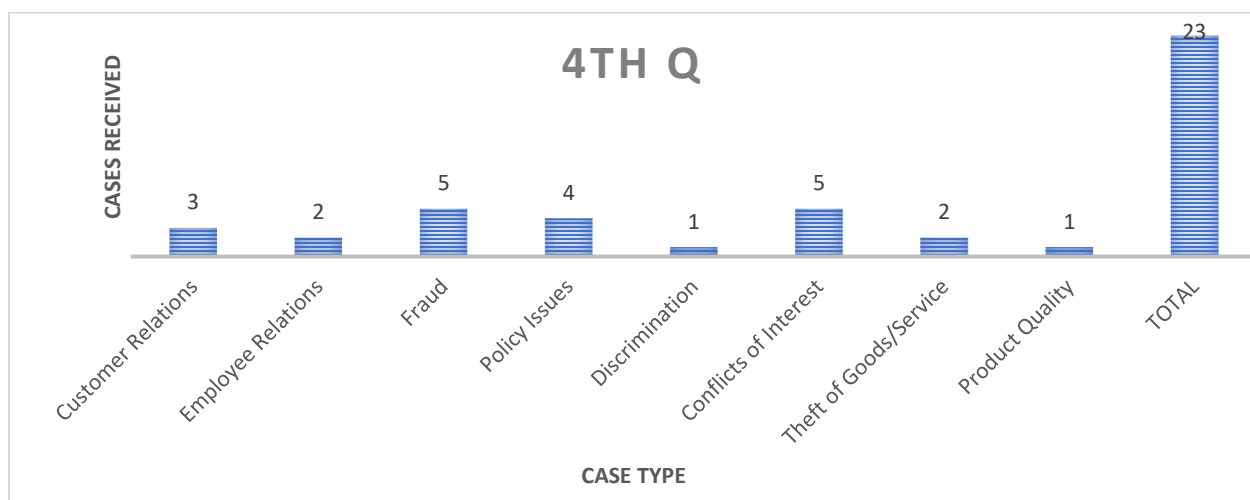
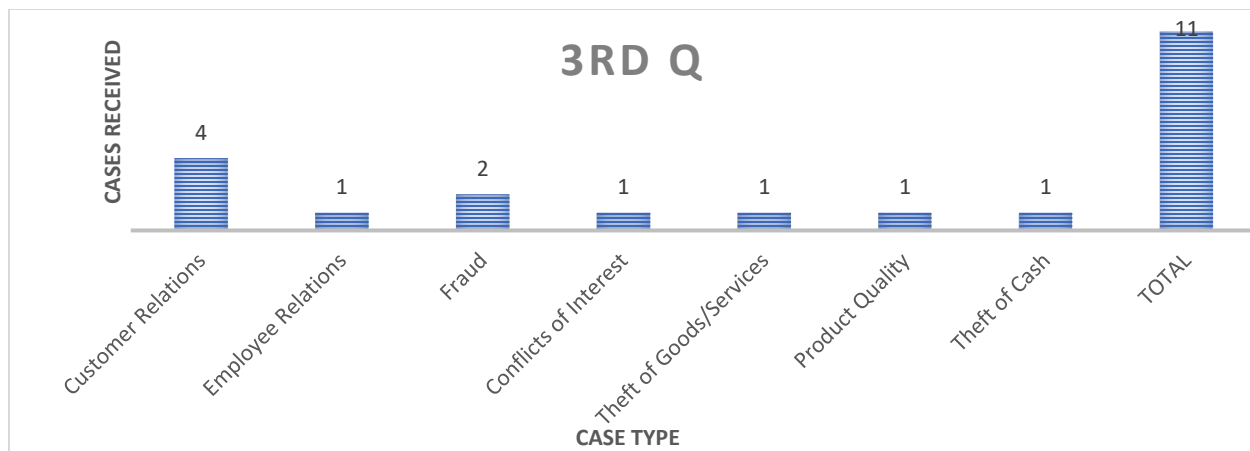
The FWA Hotline is available to all internal and external stakeholders 24 hours a day, 7 days per week, 365 days per year.

INVESTIGATION ACTIVITY

Cases Received

In FY 2022, the FWA Hotline remained the most popular method of reporting incidents to the OIG. The FWA Hotline had a significant increase in complaints received, resulting in sixty-one (61) complaints; thus representing a 74% increase from FY 2021. The reporters disclosed their identity in forty (40) or 65% cases. In the remaining cases, twenty-one (21) or 35%, were reported anonymously. The following charts represents a quarterly listing of the number and category of cases received during FY 2022.





Trends

During FY 2022 the largest percentage of FWA Hotline complaints received by the OIG were Customer Relations complaints and/or inquiries at 36.07%. Conflicts of Interest had the next highest number of cases at 14.75%. Fraud (13.11%), Policy Issues (9.84%), and Employee Relations (8.2%) rounded out the top five issues reported. It should also be noted that complaints related to Product Quality Concern (3.28%) were received during this reporting period, while there was a substantial decrease in complaints related to Safety Issues and Sanitation (3.28% in FY 2022 and 17% in FY 2021). Further, there were no complaints received alleging Retaliation pursuant to WSSC Comprehensive Whistleblower Policy, Accounting/Audit Irregularities, Sexual Harassment, and Wage/Hour Issues during FY 2022.

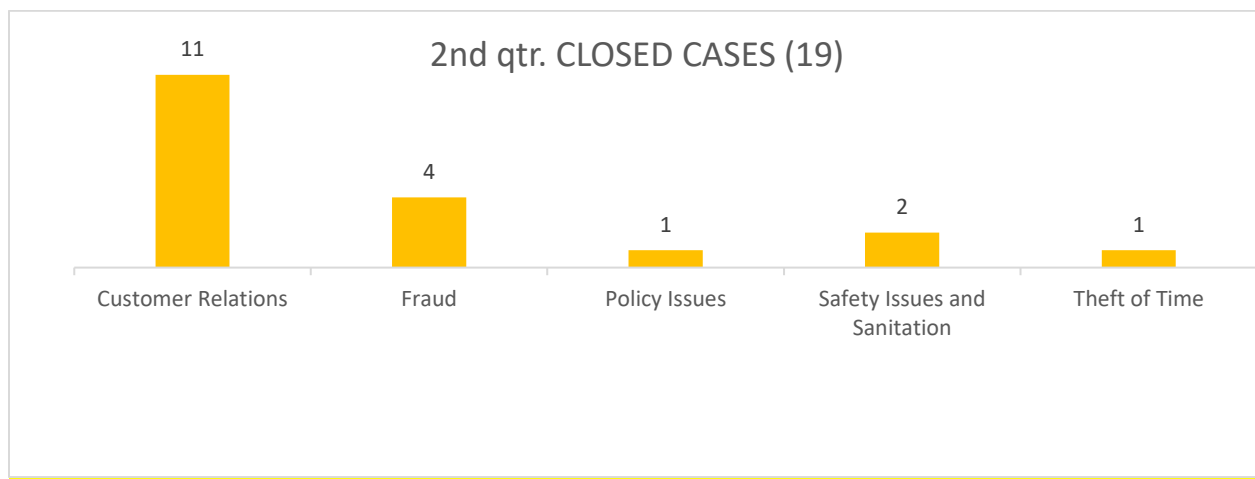
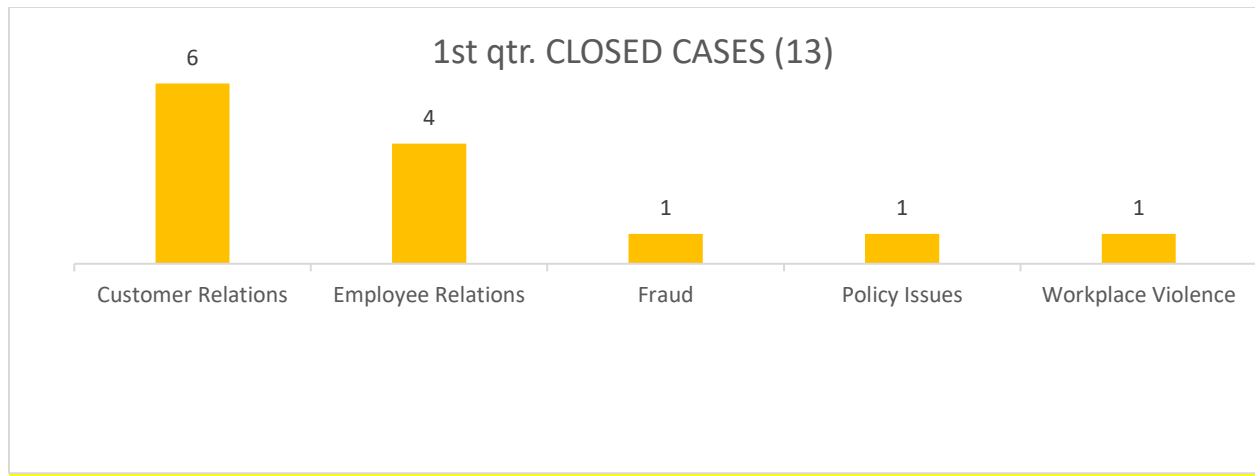
Cases Closed

The OIG investigated and/or coordinated with internal departments and external agencies to resolve fifty-nine (59) FWA cases compared to twenty-six (26) cases closed in the previous year. This represents a 127% closure rate increase from the previous year.

During FY 2022, investigations averaged one-hundred thirteen (113) days from commencement to closure, compared to eighty-two days (82) the previous year. On average, the Investigations unit closed five (5) cases per month. (*See chart below*)

Date	Cases	Average Days Open
July 2021	4	384
August 2021	1	7
September 2021	8	138
November 2021	6	17
December 2021	13	270
January 2022	2	7
March 2022	1	44
April 2022	3	51
May 2022	11	141
June 2022	10	79
Monthly Averages	5	113

Comprising 76% of the cases closed, the top issues consisted of: Customer Relations (25), Fraud (10), Employee Relations (6), and Conflicts of Interest (4). The following charts represent a quarterly listing of the number and type of cases closed in FY 2022.





The matrix in the Appendix E provides a summary of each closed investigation for FY 2022.

Transform Employee Engagement

*“Acquire the Best People.
Retain Top Performers.
Develop and Grow Talent.
Communicate Effectively.”*



TRANSFORM EMPLOYEE ENGAGEMENT

OIG PROFESSIONAL TEAM

The OIG team collectively possesses undergraduate, graduate, and a juris doctorate degree, which makes us an educated and competent workforce. OIG professional staff have more than 200 years of combined work experience, ranging from federal service to private accounting experience. The OIG professional staff bring various backgrounds and expertise to the office.

Each fiscal year, team members actively pursue and maintain professional certifications. This pursuit allows OIG personnel to stay abreast of the latest industry standards, pronouncements and principles, while ensuring the OIG team provides the best service and experience to WSSC Stakeholders.



Many on the OIG Team are Certified Fraud Examiners (CFEs). The CFE certification enables individuals to perform confidential Fraud, Waste & Abuse Hotline investigations individually.

The investigator and most of the auditors within the OIG are Certified Inspector General Auditors (CIGA). The CIGA credential highlights the professional's dedication to furthering education and identifies characteristics indicative of the work of offices of inspectors general.

Over 70% of OIG auditors are Certified Public Accountants (CPAs) or equivalent. The CPA credential is highly sought after and not easily



obtained, thereby enabling WSSC's OIG auditors to tackle complex accounting matters often encountered during audit engagements. These certifications reflect a wide range of knowledge, determination, drive for continuous learning and instills a profound sense of pride.

Continued Professional development in advanced techniques, technology, and standards is paramount for a successful OIG operation. OIG staff continue to meet and exceed the requirements for their particular certification(s) to keep their skills up-to-date and continue to provide world-class services. Each Certified Fraud Examiner is required to obtain 20 hours of Continuing Professional Education (CPE) each year. Each Certified Public Accountant is required to obtain 80 hours of CPE for each two-year licensing period. All OIG team members obtained the requisite CPE hours, which helps them maintain active status for their respective professional certifications. In addition to obtaining training from online and external parties, each fiscal year we make a concerted effort to gain a better understanding of Commission operations and technologies.

Our Credentials

Each member of the OIG Team has achieved some of the highest credentials in the profession. Every professional has at least two certifications to his/her credit, which includes the following:

- Certified Public Accountant
- Certified Internal Auditor
- Certified Fraud Examiner
- Certified Information Systems Auditor
- Certificate in Risk Management Assurance
- Certified Government Auditing Professional
- Certificate in Control Self-Assessment
- Certified Inspector General Auditor
- Certified Inspector General Investigator
- Certified Public Manager
- Juris Doctor
- Certified Board Advisor
- Professional Administrative Certification of

Notable FY '22 Achievements

“Certifications allow employees to show a current or future manager that they have the skills required for the job, and, especially when coupled with real world experience, give the manager a sense of security.” *Kristin Wall Gibson IBM Solution Certification Strategy*



Maxene M. Bardwell, AIG
Maxene received the American Institute of Certified Public Accountants “Outstanding CPA in Government Impact Award.” She was the featured CPA in “The Last Word” column of the 11/01/21, issue. of the Journal of Accountancy.



Jieying (Daisy) Qian, Auditor
Daisy joined the OIG at the end of FY 2021 and has since become a Certified Fraud Examiner (CFE).



Janice Hicks, Sup. Auditor
Janice earned a Data and Analytics for Business Professionals Certificate.



Digdem (Dee) Tok, Auditor.
Dee earned an IT General Controls (ITGC) Certificate from the Institute of Internal Auditors.

Enhance Customer Experience

“Deliver Safe, Reliable and Consistent Service. Provide Timely Response to Customer Queries. Be a Good Citizen Within Our Communities.”



ENHANCE OUR CUSTOMER EXPERIENCE

OUTREACH ACTIVITIES

On January 12, 2022, the Office of the Inspector General participated in the 2022 WSSC's Help Build a Beloved Community through Service. We filled boxes with various personal care items.



Contact the OIG

We encourage any person to contact the Office of the Inspector General to report suspected occurrences of fraud, waste, or abuse involving WSSC property or funds. You may contact the OIG in any of the following manners:

Mailing Address:

14501 Sweitzer Lane
Laurel, MD 20707

Business Address:

14405 Laurel Place, Suite #300
Laurel, MD 20707



OIG Website: www.wsscwater.com/oig

OIG via Email: wssc-oig@wsscwater.com

The FWA Hotline: 1-877-WSSC-FWA/1-877-977-2392

FWA Online: www.reportlineweb.com/wssc

A special thank you goes out to all WSSC Management and Staff for their continued support.

Thank you for allowing us to serve you.

Appendix

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
1	70	7/15/2019	Policy Issues	Allegation	A WSSC Water employee alleged misapplication of organizational policies as it relates to a job posting and candidate selection.	This matter was referred to the Office of the Inspector General's (OIG) Audit Division to conduct a formal review of the hiring controls/processes. This matter was dismissed as OIG determined that undertaking an audit would be appropriate to address the concerns.	7/20/2021	736
2	76	7/19/2019	Employee Relations	Allegation	A WSSC Water employee alleged that employees were placed into new positions without going through the proper formal hiring process.	This matter was referred to the OIG Audit to conduct a formal review of the hiring controls/processes. This issue was resolved.	7/20/2021	732
3	133	5/8/2020	Fraud	Allegation	A WSSC Water employee alleged procurement rules were violated by a contractor and former employee.	This matter was not within the OIG's jurisdiction, and was referred to the Ethics Office. The Ethics Office determined that the allegations could not be substantiated and dismissed the matter. This issue was resolved.	12/31/2021	602
4	136	7/9/2020	Theft of Time	Allegation	A WSSC Water employee alleged an employee falsified timesheets and performed side work in a WSSC Water vehicle.	The OIG investigated this matter and determined that the allegations could not be substantiated and dismissed the matter. This issue was resolved.	12/31/2021	540
5	142	8/18/2020	Fraud	Allegation	A WSSC Water employee alleged that improprieties in the granting of annual and/or sick leave to another employee by a supervisor.	The OIG investigated this matter and determined that the allegations could not be substantiated and dismissed the matter. This issue was resolved.	12/31/2021	500
6	145	9/1/2020	Customer Relations	Allegation	A WSSC Water commercial customer inquired about an excessive and incorrect billing at an apartment complex allegedly as a result of estimated meter readings.	This matter was not within the OIG's jurisdiction, and it was referred to Customer Service Department. Customer Service obtained actual meter readings and resolved the billing concerns. This issue was resolved.	9/10/2021	374
7	146	9/18/2020	Employee Relations	Allegation	A WSSC Water employee alleged that a WSSC Water manager was creating hostile work environment by purportedly engaging in verbal abuse in the workplace.	This matter was not within the OIG's jurisdiction, it was referred to the Equal Employment Opportunities Office (EEO) and the Human Resources Department. This issue was resolved.	9/1/2021	348
8	147	9/28/2020	Workplace Violence	Allegation	A WSSC Water customer alleged that WSSC Water employees were tampering and altering the community's water system and engaging in illegal activity.	This OIG along with the assistance of Utility Services investigated this matter and determined that the allegations could not be substantiated. This matter was dismissed and the issue was resolved.	9/1/2021	338

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
9	156	12/3/2020	Fraud	Allegation	A WSSC Water employee alleged unethical practices and dishonest behavior in the procuring of equipment and services from a WSSC Water contractor.	The OIG investigated this matter and determined that the allegations could not be substantiated. This matter was dismissed and the issue was resolved.	12/31/2021	393
10	158	1/29/2021	safety Issues and Sanitation	Allegation	A WSSC Water employee alleged that WSSC Water discharged sewage into a storm drain.	The OIG investigated this mater and determined that the allegations could not be substantiated. This matter was dismissed and the issue was resolved.	12/31/2021	336
11	159	3/17/2021	Fraud	Allegation	A WSSC Water employee alleged unethical business practices and conduct, including bribing a WSSC employee to obtain an unfair advantage in the awarding of a contract, thus violating WSSC Water's procurement regulations.	This matter was not in the OIG's jurisdiction and was referred to the Ethics Office. The Ethics Office determined that the allegations were investigated and that a settlement agreement between WSSC Water, the former WSSC employee and the company was executed in 2015. This issue was resolved.	12/31/2021	289
12	160	3/29/2021	Employee Relations	Allegation	A WSSC Water employee alleged that a WSSC Water manager and director were creating a toxic work environment, due to unethical personnel practices and unprofessional behavior, including engaging in alleged intimidation.	This matter was not within the OIG's jurisdiction, and it was referred to the EEO and General Counsel Office. This issue was resolved.	12/31/2021	277
13	167	5/25/2021	Fraud	Allegation	A complaint was received alleging that customers enrolled in WSSC Water's customer assistance program were improperly receiving benefits.	This matter was referred to the OIG's Audit Department to conduct a formal review of WSSC Water's customer assistance programs. This issue was resolved.	7/20/2021	56
14	168	5/25/2021	Customer Relations	Allegation	A WSSC Water customer alleged property damage as a result of water leaking or runoff.	This matter was not within the OIG's jurisdiction and was referred to WSSC Water's Claims Department. The Claims Department denied the customer's claim. This issue was resolved.	12/31/2021	220
15	171	7/14/2021	Customer Relations	Allegation	A WSSC Water customer alleged improper billing at a residence that the customer claims that they do not own.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service removed the customer's name from the account.	7/26/2021	12
16	172	8/13/2021	Customer Relations	Inquiry	A WSSC Water customer inquired about and excessive bill, allegedly as a result of improper meter reading.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service determined that the bill was accurate and advised the customer of WSSC Water's Refund Hearing dispute processes.	8/20/2021	7

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
17	173	8/13/2021	Customer Relations	Allegation	WSSC Water customer alleged improper billing after requesting final billing for property sold and transferred to new owner.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service reviewed the account and re-issued a correct and final bill to the customer for usage at the property during the customer's ownership.	9/1/2021	19
18	174	8/19/2021	Policy Issues	Allegation	A complaint was received alleging that a WSSC Water commissioner received preferential treatment in an adjustment of a water bill.	This matter was not within the OIG's jurisdiction and was referred to WSSC Water Board of Ethics (BOE). The BOE conducted a review of this matter and determined that the allegations were not substantiated and the matter was dismissed.	12/7/2021	110
19	175	8/20/2021	Employee Relations	Allegation	A WSSC Water employee alleged that WSSC Water management did not notify employees about a cyber attack until two months after the attack.	The OIG reviewed this matter and determined that this matter was not within the OIG's jurisdiction, as this was a management issue and there was no claim of fraud, waste and abuse or violation of a federal, state or local law or WSSC regulation. This matter was dismissed by the OIG.	9/1/2021	12
20	176	8/20/2021	Employee Relations	Allegation	A WSSC Water employee alleged that a document was circulated by management to prevent employees from reporting fraud, waste and abuse and cooperating with the OIG.	The OIG investigated this matter and determined that the document was a draft that was no longer in circulation. WSSC Water management provided notification to the OIG that it had ceased circulating the document. This issue was resolved.	9/1/2021	12
21	177	8/30/2021	Customer Relations	Inquiry	A WSSC Water customer inquired information regarding their water bill because the Customer Service Department was not responding.	This matter was not within the OIG's jurisdiction and it was referred to the Customer Service Department. Customer Service advised the customer that it will process a stop service on the account and determine if a refund is due. This issue was resolved.	9/1/2021	2
22	178	9/8/2021	Customer Relations	Allegation	A WSSC Water customer alleged that she did not receive a refund on her account from automatic payments paid to WSSC from her bank account.	This matter was not within the OIG's jurisdiction, and it was referred to the Customer Service Department. The Customer Service Department processed and transmitted the refund due to the customer. The issue was resolved.	9/10/2021	2
23	179	9/22/2021	Customer Relations	Inquiry	A WSSC Water customer inquired about work that WSSC Water was allegedly performing and causing aesthetic damage in the customer's community.	This matter was not within the OIG's jurisdiction and was referred to Utility Services. Utility Services responded to the customer's concerns. The issue was resolved.	12/31/2021	100

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
24	180	10/1/2021	Customer Relations	Allegation	A complaint was received alleging unauthorized access and use of a fire hydrant for the purposes of watering a residential lawn.	This matter was not within the OIG's jurisdiction and was referred to WSSC Police Department. The WSSC Water Police determined that the allegation could not be substantiated. The issue was dismissed.	5/4/2022	215
25	181	10/4/2021	Conflicts of Interest	Allegation	A former WSSC Water contractor alleged that the contractor's information technology contract was improperly terminated.	This matter was not within the OIG's jurisdiction and was referred to the EEO and GCO. The EEO determined that the allegation could not be substantiated. The issue was dismissed.	5/4/2022	212
26	182	10/4/2021	Discrimination	Allegation	A former WSSC Water contractor alleged that the contractor's information technology contract was improperly terminated due to discrimination based on race.	This matter was not within the OIG's jurisdiction and was referred to the EEO and the GCO. The EEO determined that the allegation could not be substantiated. The issue was dismissed.	5/4/2022	212
27	183	10/6/2021	Customer Relations	Allegation	A WSSC Water customer alleged excessive billing at a residence due to improper meter reading after the customer recorded a substantially lower reading on the meter.	This matter was not within the OIG's jurisdiction, and was referred to the Customer Service Department. The Customer Service Department reviewed the customer's account and determined that there was a meter reading error. The bill was canceled and customer's account was re-billed to reflect the correct reading. The issue was resolved.	11/4/2021	29
28	184	10/6/2021	Customer Relations	Allegation	A WSSC Water customer alleged excessive and improper billing.	This matter was not within the OIG's jurisdiction, and was referred to the Customer Service Department. The Customer Service Department contacted the customer who declined a bill adjustment and requested a WSSC Water's Refund Hearing to further dispute the billing charges. This issue was resolved.	11/4/2021	29
29	185	10/7/2021	Customer Relations	Allegation	A WSSC Water customer/landlord alleged excessive and improper billing as a result of failing to terminate service after tenant vacated property, and failing to notify the customer/landlord of the arrears.	This matter was not within the OIG's jurisdiction, and was referred to the Customer Service Department. The Customer Service Department reviewed the account and determined that WSSC Water delayed in terminating service at the property, and that under WSSC Water's Delayed Collection Action adjustment regulation the customer/landlord was due a refund for charges accrued after the request to terminate was made. This issue was resolved.	11/4/2021	28

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
30	186	10/12/2021	Customer Relations	Allegation	A WSSC Water customer alleged displacement and damages as a result of the WSSC Water shutting off the water at the property due to a leak on the service line. The customer further alleged that after contacting and paying a plumber to the repair the leak, it was discovered that the leak originated at the curb stop located in public space and therefore the responsibility for repairs belonged to WSSC.	This matter was within the OIG's jurisdiction and was referred to WSSC Water's Claims Department in the GCO. The GCO's Claims Department denied the customer's claim and cited that upon investigation it was confirmed that the subsequent leak occurred after the initial leak and repair. The customer appealed this matter, and the Claims Department's decision was affirmed. This issue was resolved.	11/2/2021	21
31	187	10/15/2021	Fraud	Allegation	A WSSC Water customer alleged that they were charged an inspection fee to be performed by WSSC Water by a contractor installing a gas appliance as a WSSC requirement.	The OIG investigated this matter and determined that WSSC Water that pursuant WSSC Code, a Master Plumber/Gasfitter's (Licensee) is required to have a WSSC Water permit and discuss the required inspection with the customer prior to commencing work. Additionally, the replacement of natural gas or gas appliances requires a WSSC Water permit and inspection by a WSSC Water Plumbing Inspector within 10 business days of the installation. Thus, the allegation could not be substantiated and the issue was dismissed. This issue was resolved.	5/4/2022	201
32	189	10/30/2021	Customer Relations	Allegation	A WSSC Water customer alleged an excessive and improper bill due to improper meter readings since 2020.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service reviewed the customer's account and requested that the meter be replaced. Additionally, Customer Service adjusted the customer's bill. The issue was resolved.	12/31/2021	62
33	190	11/2/2021	Customer Relations	Allegation	A WSSC Water customer alleged that the Customer Service Department is not responding to requests regarding a billing issue.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service reviewed the customer's account and adjusted the customer's bill. The issue was resolved.	12/31/2021	59
34	191	11/2/2021	Customer Relations	Allegation	A WSSC Water customer alleged communication issues with the Customer Service Department regarding arranging a payment plan and receiving a notice to terminate service.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service contacted the customer, established a payment plan and stopped the disconnection order. The issue was resolved.	11/2/2021	0

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
35	192	11/2/2021	Safety and Sanitation	Allegation	A WSSC Water customer alleged that WSSC failed to restore the property, roadway and landscaping in the community after repairing a leak in the customer's neighborhood.	This matter was not within the OIG's jurisdiction and was referred to Utility Services. Utility Services investigated the matter and determined that WSSC did not perform the purported repairs. This issue was resolved.	11/2/2021	0
36	193	11/22/2021	Theft of Time	Allegation	A complaint was received alleging theft of time by a WSSC Water employee who serves on boards that are not affiliated with WSSC Water, and is attending meetings and events for those boards during work hours.	This matter was not within the OIG's jurisdiction and was referred to WSSC Water's Board of Ethics. The Board of Ethics determined that the allegations could not be substantiated, and the matter was dismissed. This issue was resolved.	5/31/2022	190
37	194	12/02/2021	Safety Issues and Sanitation	Allegation	A complaint was received alleging a WSSC Water vehicle was speeding, and cut off a vehicle that had a the right of way. The driver of the vehicle alleges that their vehicle was damaged as a result.	The OIG conducted an investigation and determined that the allegations could not be substantiated as WSSC Water's global positioning system revealed that no WSSC Water vehicles matched the license plate referenced in the report or were in the area at that time. This issue was resolved.	6/1/2022	180
38	195	12/2/2021	Customer Relations	Allegation	A WSSC Water customer alleged that after WSSC and another utility company repaired an external pipe to correct a sewage issue, the customer's water bill allegedly increased.	This matter was not within the OIG's jurisdiction and was referred to Utility Services and the Customer Service Department. Customer Service resolved the customer's billing concerns.	12/31/2021	29
39	196	12/14/2021	Conflicts of Interest	Allegation	A WSSC Water employee alleged that a WSSC Water employee used their employee status to circumvent termination of water and sewer services at the employee's property.	This matter was not within the OIG's jurisdiction and was referred to the Board of Ethics. The Board of Ethics dismissed the complaint as the employee was no longer employed at WSSC. This issue is resolved.	6/15/2022	183
40	198	1/7/2022	Theft of Cash	Allegation	A WSSC Water customer alleged that a WSSC Revenue Protection Agent may have received payments directly from a customer to enter into a payment plan for the customer's overdue water bill without being authorized	This matter was referred to WSSC Water Police for investigation. WSSC Water Police determined that the allegations could not be substantiated. The issue was resolved.	4/5/2022	88
41	200	1/20/2022	Customer Relations	Allegation	A WSSC Water customer alleged that the customer and others in a new development were billed incorrectly because the property was initially in the developer's name and had not been transferred to the customer.	This matter was not within the OIG's jurisdiction, and was referred to the Customer Service Department. Customer Service reviewed and corrected the customer accounts to reflect the correct names and addresses. This issue was resolved.	1/27/2022	7

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open	
42	201	1/20/2022	Customer Relations	Allegation	A WSSC Water customer alleged that the customer and others in a new development were billed incorrectly because the property was initially in the developer's name and had not been transferred to the customer.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service reviewed and corrected the customer accounts to reflect the correct names and addresses. This issue was resolved.	1/27/2022	7	*no notes in EP.
43	202	1/21/2022	Employee Relations	Allegation	A WSSC Water customer alleged that another customer engaged in unauthorized use of water by resuming services at a property where services had been terminated for non-payment by WSSC Water.	This matter was not within the OIG's jurisdiction and was referred to WSSC Police. WSSC Police investigated this matter and determined that the party was not a WSSC employee. The owners of the property were notified regarding appropriate restoral of services. This issue was resolved.	6/8/2022	138	
44	204	2/5/2022	Customer Relations	Allegation	A WSSC Water customer alleged that an illegal structure was being erected to provide water service.	This matter was not in the OIG's jurisdiction and was referred to Montgomery County Inspectors as this was not a WSSC structure or property. Montgomery County Inspectors issued a cease and desist order to owners, and the structure was demolished. This issue was resolved.	5/4/2022	88	
45	205	2/14/2022	Conflicts of Interest	Allegation	A WSSC Water customer alleged that a private plumbing company sent a WSSC Water employee to performs services at the customer's home.	The OIG collaborated with WSSC's Meter Services Division and confirmed that the plumber employed by a private plumbing company was not a WSSC Water employee, and had showed his WSSC Master Plumber License to the customer. This issue was resolved.	5/4/2022	79	
46	206	2/15/2022	Customer Relations	Allegation	A WSSC Water customer inquired about an excessive and incorrect bill, allegedly caused by a faulty pressure valve.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service reviewed the account and had Meter Services to conduct an inspection. The inspection determined that that the cause of the high usage was a faulty pressure valve on a water softening system. Customer Service forwarded a claim to the WSSC Dispute Resolving Board to have the customer's high bills reduced.	3/31/2022	44	

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
47	207	2/16/2022	Fraud	Allegation	A complaint was received alleging a WSSC Water payment check was altered and redirected to an unknown individual. The check payment was never processed.	This matter was not within the OIG's jurisdiction and was referred to WSSC Water Police. WSSC Police investigated this matter and determined that the joint task force with the U.S. Postal Inspection and Montgomery and PG County law enforcement is more appropriate to address the increased volume in mail fraud and stolen checks. The issue was resolved.	4/18/2022	61
48	208	2/23/2022	Customer Relations	Allegation	A WSSC Water customer alleged excessive and inaccurate billing.	This matter was not within the OIG's jurisdiction and referred to the Customer Service Department. Customer Service reviewed the customer's account and determined that the bill was correct. The customer was offered and agreed to a payment plan. The issue was resolved.	6/8/2022	105
49	209	4/1/2022	Fraud	Allegation	A complaint was received alleging a WSSC Water payment check was altered and redirected to an unknown individual. The check payment(s) were processed.	This matter was not within the OIG's jurisdiction and was referred to WSSC Water Police who contacted the complainant and advised them to report the matter to the proper authorities (law enforcement, bank, and/or U.S. Postal Service). Additionally, the customer was advised that a joint task force has been created with US Postal Inspection, Montgomery and Prince George's County law enforcement to address the increased volume of mail fraud and stolen checks. This issue was resolved.	6/8/2022	68
50	210	4/19/2022	Theft of Goods/Services	Allegation	A complaint was received alleging that a WSSC Water employee restored services at a property illegally occupied and where services had been terminated.	This matter was not within the OIG's jurisdiction, and was referred to WSSC Water Police. WSSC Police investigated this matter and issued a warning to the resident about restoring water services without authorization. Additionally, the resident denied that a WSSC Water employee was involved in restoring water services. This issue was resolved.	6/7/2022	49

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
51	211	4/20/2022	Customer Relations	Allegation	A WSSC Water customer alleged that the customer did not receive a written inspection report for a plumbing inspection/	The customer was informed by the WSSC Water plumbing inspector that due to a lack of underground pipes, that the customer would not receive a written inspection report. This issue was resolved.	4/25/2022	5
52	215	5/4/2022	Employee Relations	Allegation	A WSSC Water employee alleged improper conduct in the Board of Ethics proceeding and requested an investigation.	This matter was not within the OIG's jurisdiction, and the OIG advised the employee to seek redress from the Board of Ethics policies and procedures. This issue was resolved.	5/4/2022	0
53	216	5/9/2022	Fraud	Allegation	A complaint was received alleging a WSSC Water payment check was altered and redirected to an unknown individual. The check payment(s) were processed.	This matter was not within the OIG's jurisdiction, and it was referred to the WSSC Police who advised the customer to contact the proper authorities (law enforcement, bank, and/or U.S. Postal Service). A joint task force has been created with US Postal Inspection and Montgomery and Prince George's County law enforcement to address the increased volume of mail fraud and stolen checks.	5/16/2022	7
54	217	5/10/2022	Customer Relations	Allegation	A WSSC Water customer alleged an excessive water bill was inaccurate due to a faulty meter.	This matter was not within the OIG's jurisdiction and was referred to the Customer Service Department. Customer Service reviewed the customer's account and provided a detailed analysis of the bill to the customer. Customer Service adjusted the customer's bill and replaced the water meter. The issue was resolved.	6/7/2022	28
55	218	5/12/2022	Fraud	Allegation	A complaint was received alleging a WSSC Water payment check was altered and redirected to an unknown individual.	This matter was not within the OIG's jurisdiction and was referred to WSSC Water Police who contacted the complainant and advised them to report the matter to the proper authorities (law enforcement, bank, and/or U.S. Postal Service). Additionally, the customer was advised that a joint task force has been created with U.S. Postal Inspection and Montgomery and Prince George's County law enforcement to address the increased volume of mail fraud and stolen checks. This issue was resolved.	5/24/2022	12

FISCAL YEAR 2022 CLOSED CASES SUMMARY

Case Count	Case Number	Date Opened	Primary Issue	Issue Type	Details	Disposition	Date Closed	Days Open
56	219	5/20/2022	Product Quality Concern	Allegation	A WSSC Water customer alleged an excessive billing due to faulty metering.	This matter was not within the OIG's jurisdiction and referred to the Customer Service Department. Customer Service reviewed the customer's bill and determined that it was correct. The customer agreed to pay the bill. The issue was resolved.	6/14/2022	25
57	220	6/7/2022	Policy Issues	Allegation	A WSSC Water employee alleged that a Board of Ethics decision published on WSSC Water website revealed the names of employees involved in the matter.	An OIG investigation determined that the link to the report in the original complaint was not active. The report referenced on the web did not have any employee names listed in the report. The issue was resolved.	6/8/2022	1
58	221	6/8/2022	Policy Issues	Allegation	A WSSC Water employee alleged an Ethics ruling posted on the WSSC Water website revealed the names of employees involved. During the investigation, the alleged took down the report, redacted the names and reposted a corrected report. Continuation from case #220.	This issue was resolved	6/8/2022	0
59	224	6/14/2022	Customer Relations	Allegation	A WSSC Water customer alleged an excessive and inaccurate billing.	This matter was not within the OIG's jurisdiction and was referred to Customer Service Department. Customer Service reviewed the customer's account and provided a detailed analysis of the bill to the customer. The issue was resolved.	6/28/2022	14