



---

# OFFICE OF THE INSPECTOR GENERAL

## FISCAL YEAR 2023

### WORK PLAN



# Table of Contents

<b>Message from the Inspector General</b> .....	3
<b>Authority – Mission – Values – Vision</b> .....	4
<b>Areas Considered in Planning Our Work</b> .....	5
<b>Work Plan Approach</b> .....	6
<b>The Work Plan</b> .....	6
<b>Project Code Definitions</b> .....	7
<b>Abbreviations</b> .....	8
<b>Fiscal Year 2023 Audit Work Plan</b> .....	9
<b>Fiscal Year 2023 Work Plan Breakdown by Aligned Primary Strategic Priority</b> .....	10
<b>Future OIG Work Plan Projects</b> .....	13
<b>OIG Staff Complement and Fiscal Year 2023 Approved Budget</b> .....	14
<b>OIG Investigations</b> .....	14
<b>OIG Training and Professional Certifications</b> .....	15
<b>Contact Information</b> .....	15

## Message from the Inspector General

I am pleased to present the Office of Inspector General (OIG) Work Plan (Plan) for fiscal year (FY) 2023. The Plan details the work the OIG intends to undertake during the upcoming fiscal year to evaluate the efficiency, effectiveness, and integrity of Washington Suburban Sanitary Commission (WSSC) Water programs and operations. It aligns the OIG's work and resources to achieve WSSC Water's five strategic priorities; *Enhance Customer Experience, Optimize Infrastructure, Spend Customer Dollars Wisely, Transform Customer Engagement, and Protect Resources*, and also our statutory mission to:

- Assist the Commission by providing independent evaluation and recommendations regarding opportunities to (1) preserve the Commission's reputation, and (2) 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 (PUA), § 25-405, of the Annotated Code of Maryland; and
- Conduct other audits related to the operation of the Commission.<sup>1</sup>

We carefully considered numerous sources to ensure the most efficient and effective use of staff resources and areas selected for audit, review, and investigation. The goals and objectives articulated in the WSSC Water FY 2023-2025 Strategic Plan, results of the OIG risk assessments, meetings, and communications with WSSC Water Commissioners and Senior Managers, input from OIG staff and comments and concerns expressed by WSSC Water Customers collectively assisted in developing the Plan.

This Plan identifies mandated and discretionary assignment topics continuing from (FY) 2022, those scheduled to start during (FY) 2023, and tentative future projects. Additionally, the Plan anticipates adjustments throughout the year to meet priorities and to respond to emerging issues, legislative mandates, and hotline complaints. It is important that the OIG remains flexible to address these and other priorities as they arise.

The OIG is committed to carrying out its mission through conducting audits, evaluations, and investigations in compliance with the WSSC Inspector General Act of 2018, and applicable professional auditing and investigation standards. We invite you to view our OIG website, [www.wsscwater.com/OIG](http://www.wsscwater.com/OIG) which contains the audits and other work products completed by our office. Further, we welcome feedback on the quality and value of our products and services.

Thank you,

Jon T. Rymer  
Inspector General

---

<sup>1</sup> See Maryland Annotated Code, PUA, § 17-605.

## Authority – Mission – Values – Vision

### Our Authority

The OIG's statutory responsibilities to conduct independent audits and investigations of WSSC Water's activities and programs are rooted in Maryland House Bill 419, Chapter 130, and codified in PUA, §§ 17-601, *et seq.*, of the Annotated Code of Maryland. Operating independently from management, the OIG assists WSSC Water Commissioners by providing independent evaluations and providing recommendations that will preserve WSSC Water's reputation and improve the efficiency of its programs, policies, practices, and operations.

### Our Mission

The OIG's mission is 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 preventing and detecting 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.



#### **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.)



#### **Integrity**

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

### Our Vision

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 interest.

## Areas Considered in Planning Our Work

The planning methodology adopted by the OIG to develop our annual work plan is based on an established formal risk assessment process. The purpose of the annual risk assessment process is to better align OIG resources to areas that will provide the most value to WSSC Water.

The OIG solicits feedback and ideas from stakeholders throughout the year, including WSSC Water Commissioners, management, customers, and others regarding agency risks. This forms the basis of the OIG's risk assessment.

A risk assessment is a recognized best practice and process to identify, assess, respond to, and report on opportunities and threats that affect the achievement of organizational objectives. We assessed relative risks in WSSC Water programs, operations, and operating environment to identify those areas most in need of attention and, accordingly, to set priorities for the sequence and proportion of resources to be allocated.

We considered information from numerous sources when developing the risk assessment including WSSC Water customers, the OIG's Fraud, Waste, and Abuse Hotline (FWA Hotline), prior audits (internal/external), audits performed by other OIGs in other jurisdictions, management questionnaires, informational interviews, OIG staff suggestions, and other relevant sources.

We also conducted a risk assessment survey to receive additional feedback and aid in the development of our annual work plan. To obtain the organization's broad insight and views related to risks, we sent the survey to; WSSC Water leadership, Commissioners, and senior managers. We received 73 responses to the 12 questions we asked concerning risks facing WSSC Water. The key points and challenges identified by the survey responses were:

- Workforce concerns including talent acquisition and development
- Undocumented policies and procedures
- IT Security and cyber threats
- Economic environment, interest rates and credit
- Procurement processes
- Corporate governance
- Consent decree
- Aging systems and physical infrastructure
- Climate change and water availability.

Additionally, we reviewed management challenges identified at the county, state, federal and international levels. Montgomery and Prince George's counties have identified loss of talent through retirement and the impact of debt service on future projects as concerns regarding WSSC Water. The Maryland Department of the Environment and the Government Accountability Office list, among other management challenges, the risk posed by human-made chemicals in the water supply and aging infrastructure. The International Water Association lists several significant trends facing the water industry including better use of technology, the effects of extreme weather, protecting agricultural production, and reusing wastewater to support a circular economy.

After the OIG staff reviewed this information, in the development of the Plan, we began planning audits and other projects and aligned them with WSSC Water's strategic priorities.

## Work Plan Approach

This year the OIG will begin using an open-ended work plan process that allows adjustments to be made throughout the year to address legislative or Commission mandates and FWA Hotline complaints, and to respond to emerging issues as needed. The work plan includes mandated and discretionary projects scheduled to start in FY 2023, projects carried over from FY 2022 and tentative future projects.

Transparency is an important element in the work performed by an OIG. We intend to display the Plan on our website and update it monthly to ensure alignment with the risks and challenges facing WSSC Water.

## The Work Plan

The tables and descriptions appearing on the following pages reflect how our planned audits and reviews are aligned with WSSC Water’s (FY) 2023-2025 Strategic Priorities. Please note that WSSC Water’s future strategic priorities are subject to change and may impact our future audits.

<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>

## 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.<sup>2</sup>

**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 designed to enable auditors to report on a subject matter within a shorter timeframe than under the traditional model. The ability to provide management with real-time auditing on the functioning of controls and financial transactions can significantly enhance management's ability to make key business decisions.<sup>3</sup>

**Discretionary Audits/Assurance Services (D)** – *Discretionary Audits* - These are non-mandatory audits and are based on the decision of the OIG. *Assurances Services* - These services provide an objective examination of evidence to provide an independent assessment of governance, risk management, and control processes for the organization. Examples may include financial, performance, compliance, system security, and due diligence engagements.<sup>4</sup>

**Fraud, Waste & Abuse Investigations (N)** – Throughout each fiscal year, the OIG receives allegations, complaints, and inquiries through various means, including its 24-Hour FWA Hotline. These matters are non-audit services and handled according to the priority in which they are received and/or the 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* - These 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 the responsibility to oversee or initiate corrective action and contribute to public accountability.<sup>5</sup> *Program Audits* - These generally determine whether an entity is using resources economically and efficiently, achieving desired program results, and complying with applicable laws and regulations.<sup>6</sup>

**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.

---

<sup>2</sup> Generally Accepted Government Auditing Standards (GAGAS).

<sup>3</sup> Institute of Internal Auditors (IIA) & Information Systems Audit and Control Association (ISACA).

<sup>4</sup> IIA International Professional Practices Framework.

<sup>5</sup> See GAGAS.

<sup>6</sup> Council of the Inspectors General on Integrity and Efficiency Quality Standards for Inspection and Evaluation.

**Carryover Audit (\*)** – Audit projects started in a prior fiscal year and continue to be in progress during a subsequent fiscal year.

## 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
<b>IT</b>	Information Systems		



## Fiscal Year 2023 Audit Work Plan

FY 2023 OIG Audit Projects	WSSC Water Strategic Priorities					Project Code
	Spend Customer Dollars Wisely	Protect Our Resources	Optimize Infrastructure	Enhance Customer Experience	Transform Employee Engagement	
Post-Pandemic Review	X					D
Water Storage Tank Rehabilitation Program Regulatory Compliance Audit*		X				D
DC Water Blue Plains WWTP O&M Audit for FY 2020 and 2021	X					M
DC Water MJUF Audit for FY 2020 and 2021	X					M
Audit of System Organization Controls Reports (SOC Reports)		X				D
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
Moveable/Controlled Assets Audit		X				D
Water Fund Program Audit	X					D
Fire Hydrant Operations 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
Contracts Review	X					C
System Development Charges (SDC) Compliance Audits			X			M
FW&A Investigations/Asst.		X				N
Review/Comment on Changes to WSSC Water regulations			X			N/A
Disaster Recovery (DR) Exercise Observation(s)		X				C
Audit Follow-Up	X					C
Peer Review Preparation			X			N/A

## Fiscal Year 2023 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.

**Post-Pandemic Review** – WSSC temporarily revised many standard policies and procedures during the pandemic. The Commission’s traditional ways of conducting business were modified to accommodate most of the company’s workforce teleworking. Management changed purchasing policies that impacted office supplies, equipment, furniture, and others. The objective of this audit is to assess whether emergency provisions implemented during the pandemic had sunset provisions; the existence of documentation for purchases and accountability for assets purchased or loaned.

**DC Water Blue Plains WWTP Operations & Maintenance (O&M) Audit for Fiscal Years 2020 and 2021** – 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. The OIG conducts an audit to ascertain whether adjustments are warranted for previously remitted quarterly and year-end adjustment payments from WSSC Water to DC Water.

**DC Water Multi-Jurisdiction Use Facilities (MJUFs) Audit for Fiscal Year 2020 and 2021** – Multi-jurisdiction facilities is a term that refers to when one or more jurisdiction’s sewer flows are treated by or pass through a facility(ies), and the costs associated are shared by those jurisdictions. In accordance with the Blue Plains Intermunicipal Agreement of 2012, WSSC Water audits, examines, inspects, or reproduces the books, accounts, records, documents, and other evidence supporting the Blue Plains’ operating and maintenance costs and user fees. Currently, there are 24 MJUFs subject to this audit.

**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, manages delinquent accounts, and performs 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.

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

**Water Fund Program Audit** – The OIG will conduct a follow-up audit on the Internal Audit Office’s report issued during (FY) 2009. This follow-up audit seeks to assess the adequacy, effectiveness, and timeliness of actions taken by management to address deficiencies identified in the 2009 audit report.

**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, except for contract reviews which will occur throughout each fiscal year.

**Audit Follow-Up** – The OIG will provide non-audit services to follow up on all agreed-upon audit recommendations. Special emphasis will be given to recommendations that management affirms 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:

**Water Storage Tank Rehabilitation Program Regulatory 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 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 completed during this fiscal year as it is currently in the reporting phase.

**Audit of System Organization Controls Reports (SOC Reports)** – The OIG will perform an audit to identify all SOC reports and related controls and contracts currently in use within the IT Security and Compliance Division. Processes to be reviewed may include:

- Service Organizations Controls (SOC) reports provided by IT firms. This may include the processes used by management to ensure reports are provided when required by contracts;
- Internal controls developed by WSSC to supplement third-party controls listed in SOC reports; and
- Existence and scope of other external controls, IT contracts or processes.

**Movable/Controlled Assets Audit** – WSSC made significant changes to the movable assets (controlled assets) policy in July 2020. The threshold for tracking controlled assets increased from \$5,000 to \$10,000, and WSSC management transferred the tracking responsibilities from the accounting group to the business units. A controlled asset is WSSC property with a purchase price of less than \$10,000, and which the Commission should monitor due to its sensitive, portable, or theft-prone nature. The objective is to determine if controlled assets under the new threshold are (1) documented, (2) tagged, (3) purchased following the established policy, and (4) exist.

**Fire Hydrant Operations Audit** – The Utilities Services Department’s Meter Services Division (Division) is responsible for WSSC Water’s Fire Hydrant Leasing Meter Program. The Division is responsible for monitoring inventories and maintaining fire hydrants and leasing fire hydrants to the public for commercial or residential purposes. The OIG will conduct a risk assessment and perform an audit of WSSC Water’s fire hydrant operations.

The audit will include an examination of inventory controls, field services, inspections, replacement and obsolescence procedures, leasing operations, and water service operations.

**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) 2023.

**Disaster Recovery Exercise Observation** –The OIG will observe the recovery of WSSC Water’s mission-critical systems during a simulated disaster or extraordinary business disruption. 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 the Fiscal Year (FY) 2022, we had thirteen (13) SDC audit requests remaining. These audit requests are expected to be initiated and/or completed during (FY) 2023. Further, these audit requests are ongoing, and the number of requests fluctuates throughout the fiscal year.

**Review/Comment on Changes to WSSC Water Regulations** – In addition to monitoring federal, state, and local legislation and laws to evaluate the impact on WSSC Water operations and programs, the OIG also reviews and provides comments and recommendations to management on proposed changes or new WSSC Water regulations, policies, and procedures. The OIG engages in this preventive function to ensure compliance with various laws and regulations and the protection of the public’s interests and resources.

**Peer Review Preparation** – The OIG operates by providing independent and objective oversight that promotes economy, efficiency, and effectiveness in the programs and operations of WSSC Water. The OIG's activities are required to adhere to professional standards established by the Government Accountability Office (GAO), the Association of Inspectors General, and the Inspector General community. These standards require a peer review every three years conducted by an independent office. The OIG will undergo its first such review in 2023.

**Enhance Customer Experience**

*Deliver safe, reliable, and consistent service; provide timely responses to customer inquiries 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; 2) Identifying the efficiency and effectiveness of WSSC’s operations; 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 Water’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 the findings and recommendations noted in the Veolia Utility Benchmarking and Organizational Efficiency Review Report.

**Transform Employee Engagement**

**Year-End Payroll Audit** – WSSC Water employs approximately 1,700 persons annually. The Year-End Payroll Audit is a continuous audit performed by the OIG to ensure that employee compensation is appropriately authorized and computed timely and accurately, and payroll transactions comply with federal and state regulations and WSSC policies and procedures and agreements. The OIG assesses internal controls relating to WSSC payroll operations.

**Annual Bi-weekly Review of Payroll** – The OIG conducts this ongoing review to determine whether the Human Resources Department is managing the WSSC’s payroll process in accordance with the State of Maryland laws and WSSC’s policies and procedures. During this review, the OIG may assess the effectiveness of internal controls related to ensuring that appropriate WSSC employees and their benefits are properly paid.

**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, except for contract reviews which will occur throughout each fiscal year.

**Tentative Future OIG Work Plan Projects**

Future OIG Audit Projects (FYs 24 & 25)	Spend Customer Dollars Wisely	Protect Our Resources	Optimize Infrastructure	Enhance Customer Experience	Transform Employee Engagement	Project Code
DC Water Blue Plains WWTP O&M Audit for Fiscal Year 2022	X					D
DC Water MJUF Audit for Fiscal Year 2022	X					D
Project Cornerstone Phase I Post-Implementation Review	X					S
Financial Policies Plan Execution (Strategic Initiative S.1)	X					D
Physical and Environmental Security Audit	X	X				D
Contract Oversight and Controls Audit	X	X				D
Business Investment and Growth (BIG) 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
Contracts Review	X					C
System Development Charges (SDC) Compliance Audits			X			M
FW&A Investigations/Asst.		X		X		N
Disaster Recovery (DR) Exercise Observation(s)		X				D
Audit Follow-Up	X	X				C
Minority Firm Participation in WSSC Water Contracts Limited Review	X					D

Audits and investigations may be canceled or postponed based on OIG staff availability, changes in the environment, and legislation or WSSC Commission actions that substantially affect an issue.

## OIG Staff Complement and Fiscal Year 2023 Approved Budget

The OIG has an approved (FY) 2023 budget of \$1,605,603 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, Associate General Counsel, OIG Criminal Investigator, three (3) Supervisory Auditors, two (2) Auditors, and a Management Support Specialist.

## OIG Investigations

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 inquiries originating from various sources including private citizens, WSSC Water employees, other agencies, 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, WSSC Water Police and other law enforcement agencies, and assists with sharing information, generating potential investigative leads, and cultivating sources.

The OIG's FWA 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 telephone at 1-877-WSSCFWA (1-877-977-2392) or the website: [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.

## OIG Training and Professional Certifications

In addition to the OIG's audit and investigative responsibilities, the OIG participates in numerous professional certifications, development, and training activities. The objective of the OIG's training program is to provide cost-effective training to enhance professional understanding and proficiency and ensure staff meets continuing professional educational requirements. As a result, the OIG staff will attend professional training courses in (FY) 2023 to continue to develop OIG knowledge, skills, and abilities. No timelines are attached to professional certifications, as most of these tasks are not mandatory.

## Contact Information

### WSSC Water Office of the Inspector General

Business Address:

14405 Laurel Place, Suite 300  
Laurel, MD 20707

Telephone: 301-206-8300

Web: [www.wsscwater.com/OIG](http://www.wsscwater.com/OIG)

Mailing Address:

14501 Sweitzer Lane  
Laurel, MD 20707