

# OFFICE OF THE INSPECTOR GENERAL



## 2023 ANNUAL REPORT



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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.

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## MESSAGE FROM THE INSPECTOR GENERAL

Pursuant to Public Utilities Article, § 17-605 of the Maryland Annotated Code and as the Inspector General, I am pleased to present the Office of Inspector General's (OIG) Fiscal Year 2023 Annual Report



(Report) highlighting our primary accomplishments and activities in audits, reviews, and investigations. Since its inception five years ago, this Office has maintained its independence and objectivity while promoting efficiency, effectiveness, and integrity and assisted the Commission in successfully achieving its mission of providing safe and reliable water, life's most precious resource and returning clean water to our environment, all in an ethical, sustainable, and financially responsible manner. This Report reflects our commitment.

Our FY 2023 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 twelve (12) audit and system development charges reports and made recommendations related to improving operations or lowering costs in several programs.

On the investigations front, this fiscal year we received forty-one (41) complaints through our Fraud Waste and Abuse Hotline. The OIG coordinated with internal and external departments and agencies to resolve forty-nine (49) complaints during the year. These measurable results, however, are just one small part of a much larger picture of our mission to address areas that have a significant impact on WSSC, its customers, and stakeholders.

I am also proud to report that since the change of leadership, the OIG has not missed a beat in carrying out its mandate to conduct audits and reviews and prevent and detect fraud, waste and abuse in the expenditure of Commission funds. I am also pleased to announce that in March of this year, the Office underwent an independent external peer review in accordance with the U.S. Government Accountability Office's Generally Accepted Government Auditing Standards and received a satisfactory rating.

As we celebrate our 5<sup>th</sup> anniversary, I pledge that this Office is committed to its *Vision* of providing quality work that "promotes Accountability, Transparency, and Integrity to help advance the mission of the Commission and to serve the public's interest." In that vein, as illustrated in our forthcoming *FY 2024 OIG Work Plan*, outlining our planned audits, reviews, investigations, internal projects and other initiatives, we will continue to work tirelessly to ensure that the Commission remains a model of efficiency, effectiveness and accountability.

Sincerely,

A handwritten signature in blue ink that reads "Jon T. Rymer". The signature is fluid and cursive, with a clear first and last name.

Jon T. Rymer  
Inspector General

# ABOUT THE OIG

## OUR ROLE

The 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 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 the agency's property or funds.

### *Integrity*

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

### *Transparency*

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

# OUR JOURNEY

## *Washington Suburban Sanitary Commission*

Established in 1918, the Washington Suburban Sanitary Commission (WSSC) is currently among the largest water and wastewater utilities in the nation, with a network of nearly 5,768 miles of freshwater pipeline and over 5,578 miles of sewer pipeline. The service area spans nearly 1,000 square miles in Prince George's and Montgomery counties and serves almost 1.8 million residents through approximately 475,000 customer accounts. WSSC's drinking water has always met or exceeded federal standards. The mission of WSSC is to provide safe and reliable water, life's most precious resource, and return clean water to our environment, all in an ethical, sustainable, and financially responsible manner.

## *Internal Audit Office*

Established in 1972 by the Commission, the Internal Audit Office (OIG) provided independent, objective assurance and advisory services.

## *Audit Committee*

Established in 2014 to monitor WSSC's audit and financial reporting processes, system of internal controls, and compliance with laws, regulations and the WSSC Code of Regulations and Code of Ethics.

## *Office of the Inspector General (OIG)*

Established in October 2018 by Maryland House Bill 419. The OIG is an independent office of WSSC that detects and prevents fraud, waste, and abuse to help WSSC achieve its mission more efficiently and cost-effectively. To ensure independence, the Inspector General is a direct report to the six-member body of Commissioners appointed to represent the bi-county service area of Montgomery and Prince George's counties.

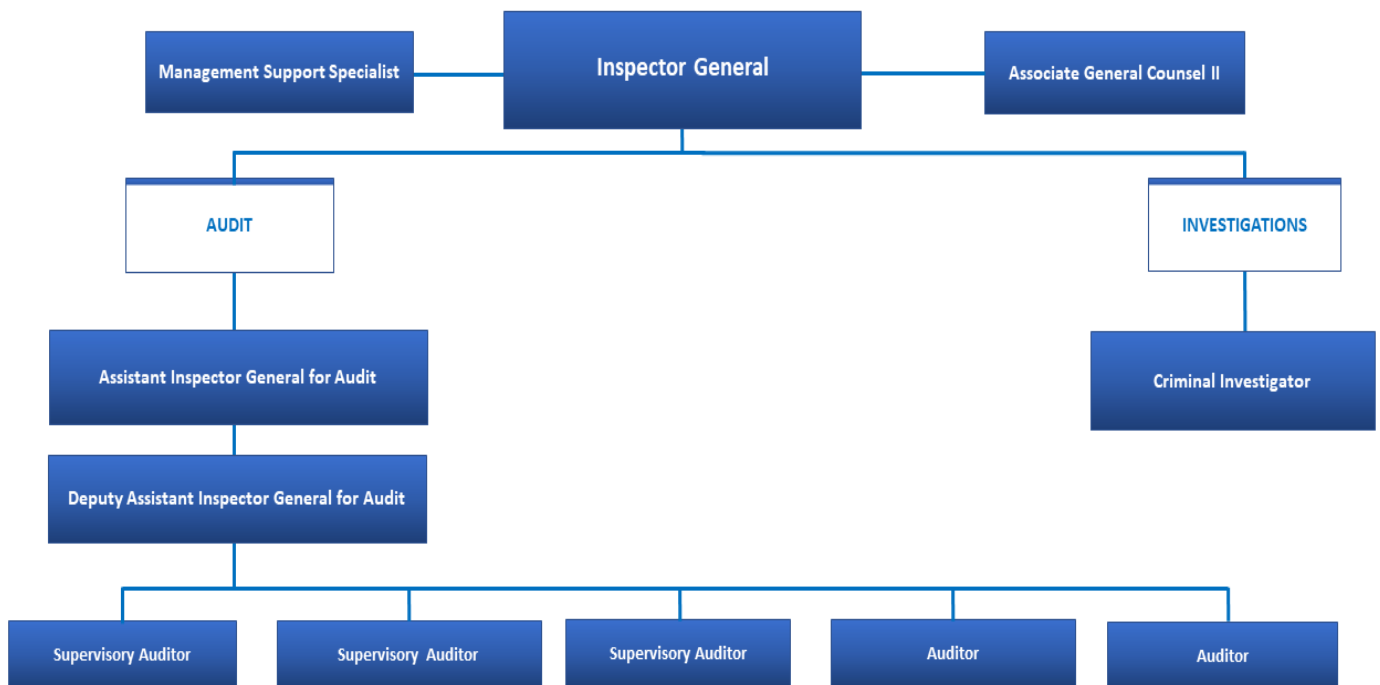
# OUR TEAM

The OIG is a small but effective independent department within WSSC. The value the OIG provides is not always quantifiable, however, through its seasoned and well-credentialed professionals, it conducts audits and investigations to assist WSSC in its efforts to maximize the effectiveness and efficiency of its operations and programs.

OIG staff is highly qualified and brings various backgrounds and expertise to the department. The collective experience spans a variety of disciplines, including auditing, accounting, investigations, internal affairs, law enforcement, and information systems.

OIG staff members continually seek to enhance their abilities and contributions to the office and the department. Many audit staff members have obtained certifications that demonstrate their knowledge, motivation, and commitment to the profession. Professional certifications held by OIG staff members include Certified Inspector General (CIG), Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), Certified Information Systems Auditor (CISA), Certified Inspector General Investigator (CIGI), Certified Government Auditing Professional (CGAP), Certified Information Technology Professional, Certified Inspector General Auditor (CIGA), Certified in Risk and Information System Control (CRISC), Certification in Control Self-Assessment (CCSA), and Certification in Risk Management Assurance (CRMA).

The OIG is comprised of two divisions (Audit and Investigations).



# OUR QUALITY AND STANDARDS

In producing high-quality audits and reviews, the OIG applies professional auditing and other applicable standards to all engagements. Professional audit standards provide a framework to promote quality audit work that is systematic, objective, and based on evidence. Adherence to these standards ensures that reviews and assessments of WSSC operations are supported by sufficient and appropriate evidence, and are consistently informative, accurate, and objective.

Under Maryland Annotated Code, Public Utilities Article, § 17-605, when applicable, the OIG must comply with the United States Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS) or the "Yellow Book" when performing audits. The OIG adheres to GAGAS and other professional auditing standards to make sure that audit findings are supported by sufficient and appropriate evidence.



# SUMMARY OF FY 2023 ACCOMPLISHMENTS

In fiscal year 2023, the OIG continued to produce relevant and impactful work in accordance with our professional standards of independence and integrity. As reflected in this report, the OIG performed work that aligned with WSSC's five strategic priorities: (1) Spend Customer Dollars Wisely; (2) Optimize Infrastructure; (3) Protect Our resources; (4) Transform Employee Engagement; and (5) Enhance Customer Experience. Below are highlights of the OIG's work:

## AUDIT DIVISION

Throughout FY 2023, the OIG initiated several audit/review projects, which resulted in risk-mitigating operational process changes and enhancements that also promoted economy, efficiency, and effectiveness. The Audit Division issued nine (9) independent reports in FY 2023. These reports provide actionable recommendations to help improve WSSC's operation and stewardship of resources.

A highlight of our audit activities this year included having a peer review performed of the professional standards and audit policies and procedures that we employ in our work. The independent peer review performed by external Peer Reviewers was completed in March 2023. The Peer Reviewers assessed a satisfactory rating to our quality control policies and procedures and compliance with applicable professional standards. The satisfactory rating demonstrates our commitment to excellence and quality.

The OIG also issued three (3) System Development Charges (SDC) audit reports during the fiscal year (*see* pg. 17). Further, the OIG identified over **\$600 thousand in financial adjustments benefiting WSSC** in FY 2023. 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's Investigation Division receives, reviews, responds, and investigates complaints and inquiries related to fraud, waste, abuse, and mismanagement at WSSC as authorized in Public Utilities Article, Title 17, Subtitle 6 of the Annotated Code of Maryland and outlined in Chapter 2.60 of the WSSC Code of Regulations. Through investigations, the OIG also identifies ways to improve the efficiency and effectiveness of WSSC operations and preserve resources and assets.

The OIG receives complaints and inquiries through various avenues, which are all documented and managed through WSSC's Fraud, Waste and Abuse (FWA) Hotline. The FWA Hotline 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 2023, the OIG received forty-one (41) FWA matters that it managed or referred to the appropriate WSSC department or external agency. During this period, the OIG collaborated with internal and external stakeholders to resolve forty-nine (49) FWA matters. To ensure that WSSC employees are aware of WSSC's position on fraud, waste, abuse and mismanagement, the OIG provided FWA training to newly hired WSSC employees.



# SPEND CUSTOMER DOLLARS WISELY

## FY 2023 OIG AUDITS

The OIG conducts Commission-wide risk-based audits employing the Generally Accepted Government Auditing Standards (GAGAS) set by the United States Government Accountability Office. These standards contain requirements for how the OIG auditors perform their work, including independence, objectivity, standards of evidence, and reporting. Further, the OIG audits are selected based on a systematic process of evaluating the potential risks that impact WSSC operations and programs.

OIG issues recommendations as part of its audit work. After WSSC Management has reported that it has implemented an action plan to mitigate the risk identified in the audit, the OIG validates the implemented action by conducting testing before closing the recommendation.

Sometimes, the OIG conducts reviews when a full audit is not warranted. The decision to conduct a review may be made due to time constraints and the limited objective or urgency of the engagement. In all cases, OIG follows the same evidence and quality control standards it would apply to its audits.

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 for which OIG reports were issued during fiscal year 2023:

### ***Billing and Revenue Protection Division Limited Review***

The OIG conducted a limited review of delinquent customer accounts managed by the Billing and Revenue Protection Division (the "Division") of the WSSC's Customer Service Department to determine if Maryland laws and WSSC policies and procedures were followed. The Division is primarily responsible for billing, collection functions, billing inquiries, billing adjustments, and managing delinquent accounts.

The limited review included the period from March 1, 2020, to October 26, 2021, and covered commercial, governmental, and residential accounts. On October 26, 2021, the Division had approximately 93,000 delinquent customer accounts totaling approximately \$68 million, and the OIG conducted a limited review of 62 customer accounts totaling approximately \$4 million.

The OIG's limited review disclosed that the Division complied with applicable Maryland laws, WSSC regulations, and industry best practices during the review period. During this limited review the OIG noted several COVID-19 pandemic-related initiatives that were implemented by management to assist its customers. These initiatives included, reducing turn-on fees, waiving

late fees for customers who completed payment plans, and permanently waiving late fees for customers in WSSC's Customer Assistance Program. The OIG may undertake a review of these initiatives in the future.

### ***Water Storage Tank Rehabilitation Program Regulatory Compliance Audit***

The OIG assessed whether WSSC's operations relating to coating water storage tanks comply with the Safe Drinking Water Act requirements as enforced by the State of Maryland Department of the Environment and outlined in WSSC policies, procedures, and signed agreements. Accordingly, the OIG auditors reviewed various source documents regarding the tanks rehabilitated by WSSC from 2016 through 2019.

The audit disclosed that WSSC's operations relating to the coating of tanks warranted improvement to assure compliance and consistency with the regulatory requirements. The OIG presented recommendations intended to enhance WSSC's departmental procedures and processes. WSSC management addressed each OIG's recommendation and presented operational improvements or provided action plans with anticipated implementation due dates, where applicable.

### ***Veolia Utility Benchmarking and Organizational Efficiency Review Report Follow-up Audit***

The OIG conducted a performance audit related to the June 2016 Veolia Utility Benchmarking and Organizational Efficiency Review (the "report") of WSSC. In December 2015, WSSC management commissioned a benchmarking study performed by Veolia Water North America Operating Services, LLC ("Veolia"). Veolia evaluated WSSC's business practices and performance; in addition to comparing WSSC to its peers. Veolia communicated the report's findings and recommendations at WSSC's June 2016 Commission meeting.

The OIG's objective was to determine if WSSC management had addressed the findings and recommendations of the report. The audit period covered WSSC management's actions and responses to the report's findings and recommendations from June 2016 to October 2021. The audit revealed that WSSC management had satisfactorily addressed fifty-one (51) of the sixty-three (63), or 73%, of the report's findings and recommendations. However, two areas warranted improvement and they were classified as less significant items and communicated to WSSC management in a separate memorandum.

### ***Records Management Program Compliance Audit***

This audit was undertaken to determine whether WSSC administers its Records Management Program (RMP) according to applicable Maryland laws and WSSC's policies, procedures, and contractual agreements. The audit focused primarily on WSSC's management of records stored at a third-party contractor's facility during the fiscal year ending June 2021.

The audit disclosed regulatory noncompliance findings in the administration of the WSSC's RMP. The OIG presented recommendations intended to improve WSSC's RMP. The OIG presented recommendations intended to improve WSSC's administration of the RMP. WSSC

management addressed OIG's recommendations presented operational improvements, and provided corrective action plans with anticipated due dates, where applicable.

### ***Contracts Compliance Annual Review***

The OIG conducted a review to assess WSSC's compliance with the laws of the State of Maryland, and WSSC's regulations, standards, and guidelines pertaining to contracts and related agreements. The review's purpose was twofold; to provide information for management's decision-making and to make recommendations to improve WSSC's regulations, programs, policies, or procedures. OIG auditors selected a change order approved during the fiscal year ending June 2021 and related to the Piscataway Bioenergy Project. The auditors evaluated WSSC's compliance pursuant to Chapter 6.15 of the WSSC Code of Regulations, the executed contract, and other signed agreements.

The review disclosed that the WSSC Procurement Department's administration and the Engineering and Construction Department's contract management processes warrant improvement to comply with the agreement's provisions and the WSSC Code of Regulations. Accordingly, the OIG presented recommendations intended to improve WSSC's contract management and administration processes. WSSC management addressed OIG's recommendations and presented operational improvements or provided corrective action plans with anticipated due dates, where applicable.

### ***Survey of System and Organization Control (SOC) Reports***

The OIG conducted an audit survey to identify all SOC reports and contracts currently in use within WSSC's IT Security and Compliance Division (SCD). The audit survey scope and methodology included a review of current IT contracts, examination of the January 2022 Annual Disaster Recovery Recap presentation slides, inspection of the SharePoint SOC report files, and inquiries with SCD staff. There were four areas of concern: 1) Inconsistent/Inaccurate Service Type Classifications; 2) Incomplete Service Provider List; 3) Unaccounted for SOC Reports; and 4) Discrepancies between the Survey Responses and SharePoint SOC Report Files.

Based on the results of the OIG's SOC Reports Audit Survey, there is an opportunity to conduct a future audit on this matter that may include: 1) the examination of processes used by management to ensure SOC reports are provided when required by contracts; 2) a review of Internal controls developed by WSSC to supplement third-party controls listed in SOC reports; and 3) identification of the existence and scope of other external controls, IT contracts or processes.

### ***Financial Policies Plan Execution Limited Review***

The OIG conducted a limited review of WSSC's Finance Department's Financial Policies. The review's objective was to determine whether the financial policies related to WSSC's bond issuance and the strategic initiative "Maintain AAA Bond Rating through strong financial policies and planning," as outlined in its FY 2023-2025 Strategic Plan, complied with applicable policies and regulations. The scope of this review primarily focused on WSSC's compliance with Title 22 of the Public Utilities Article, Title 17 of the Local Government Article of the Maryland

Code Annotated, and Chapter 5.15 of the WSSC Code of Regulations for fiscal years ending June 30, 2021, and 2022. The limited review disclosed that during the scope period, the WSSC Finance Department complied with applicable Maryland laws and the WSSC Code of Regulations.

# MANAGEMENT ACTION PLANS

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 2023 audit recommendations will result in the following policy or procedural changes that may mitigate risks at WSSC. Summaries of management's action plans pursuant to audit recommendations are contained in the following table.

QUALITATIVE IMPACT ANALYSIS			
Project Name	Risk Classification	Policy or Process changed/created	Action Plan
Water Storage Tank Rehabilitation Program Regulatory Compliance Audit	High	Process Change	WSSC's Management agreed with the OIG's recommendation in Audit Finding No. 1. The Production Department (PD) will submit and seek approval from the MDE Water Science Administration's Water Supply Group prior to beginning work on all future tank paintings. This change went into effect on December 15, 2021.
Water Storage Tank Rehabilitation Program Regulatory Compliance Audit	Medium	Process Change	The Production Department (PD) agreed with OIG's Recommendation 2A: Follow a Consistent Practice to Meet Regulatory Requirements. The PD implemented several changes effective on December 15, 2021, when the Commissioners approved Contract 17071 for the recoating of Wildlife Tanks A, B, and C. All future tank recoating projects will be managed by PD Project Managers in PD's Facility Maintenance Division, who will ensure that the items listed are consistently followed.
Water Storage Tank Rehabilitation Program Regulatory Compliance Audit	Medium	Process Change	The Production Department (PD) agreed with OIG's Recommendation 2B. The PD is developing written procedures for all tank recoating projects and will implement them for the recoating of Wildlife Tanks A, B, and C. The PD agreed to incorporate the written procedures into the WSSC Manual of Standard Procedures.
Records Management Program Compliance Audit	Medium	Process Created	The General Services Department agreed with the recommendation, and the General Manager/CEO appointed the Director of the General Service Department as the Records Officer. The appointment was completed by December 31, 2022.

Records Management Program Compliance Audit	Medium	Process Change	The General Services Department agreed with this recommendation. WSSC will review and update its records retention schedule at least once every two years. The General Services Department is currently reviewing the records retention schedule/policy and will forward an updated schedule to the General Counsel's Office and the State Archivist. The schedule will include a biannual review and approval process. The approval of the updated records retention schedule was due to the State Archivist and will be received by June 30, 2023.
Records Management Program Compliance Audit	Medium	Process Change	The General Services Department agreed with this recommendation. Accordingly, the Sustainability and Support Services Division will update WSSC standard procedures to include the process of transferring permanent records and certificates of destruction to the Archives as required in COMAR 14.18.02.04 and 14.18.02.15. The updated procedures, including training for appropriate WSSC personnel, are scheduled for completion by June 30, 2023.
Records Management Program Compliance Audit	Medium	Process Change	The General Services Department will follow up with the State Archivist regarding obtaining retroactive consent from the Division to transfer and store records offsite with third-party contractors. The approval was scheduled for receipt by June 30, 2023.
Records Management Program Compliance Audit	Medium	Process Change	The General Services Department agreed with this recommendation and will establish procedures to monitor third-party computer access rights including notifying the third-party contractor to update user access rights. The established procedures were scheduled for completion by June 30, 2023.
Contracts Compliance Annual Review	High	Process Change	The Procurement Office acknowledged that the absence of good standing was irregular. The vendor will have ten business days to register and to cure any requirements preventing a good standing status during the award phase. If the vendor does not cure the issue within that allotted time period, the vendor will be considered non-responsive. A written determination of non-responsibility will be issued per 6.15.380(g) of the WSSC Code.

Contracts Compliance Annual Review	Medium	Process Change	The Procurement Office will issue a memo to file [Commissioners] and a contract amendment request to advise of the discrepancy and the relationship between HDR Engineering, Inc. and HDR, Inc. by December 16, 2022.
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This impact analysis is indicative of the qualitative value the OIG provides 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](http://www.wsscwater.com/oig)) for a more detailed analysis.



## CONTINUOUS AUDITING

Due to their high susceptibility to fraudulent activities, and the need to ensure that secure systems are being maintained by WSSC, continuous compliance reviews are conducted on the Accounts Payable and the Purchase Card Programs (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.

### *Annual Accounts Payable Compliance Review*

The Accounts Payable (AP) Section is responsible for processing WSSC's disbursements accurately and timely under the direction of the Disbursements Division of WSSC's Finance Department. The OIG reviewed AP disbursement transactions and vendor-related activities from October 1, 2021, through January 31, 2022. The review disclosed the disbursement transactions were processed in accordance with WSSC's policies and procedures for the period under review. The disbursement transactions tested were approved and processed correctly with supporting documentation. While the OIG did not identify any significant or material deficiencies in the internal controls, less significant internal control deficiencies (low-rated findings) including insufficient control over user access rights and inconsistent application of past due payments and early payment discounts were communicated to the appropriate WSSC management in a separate OIG Memorandum. The OIG did not detect any instances of fraud, waste, and abuse.

### *Annual Purchase Card (P-Card) Program Compliance Review*

The P-Card Program is outlined in Chapters 6.15 and 6.20 of the WSSC Code of Regulations. 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 OIG conducted tests on P-Card Program transactions from August 1 through October 31, 2022, to assess compliance with WSSC's Procurement Regulations, standards, policies, and procedures. The review disclosed that higher-limit request forms are not consistently obtained, and there is inconsistent adherence to the approval process.

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 P-Card Compliance Review	Medium	Policy Change	Management agreed with the recommendation and implemented the action plan to revise the P-Card program manual and have an updated higher limit form.
Annual P-Card Compliance Review	Medium	Policy Creation	Management agreed with the recommendation and implemented the action plan to strengthen monitoring activities by instituting automatic reminders and following the disciplinary procedures set forth in the P-Card Manual.

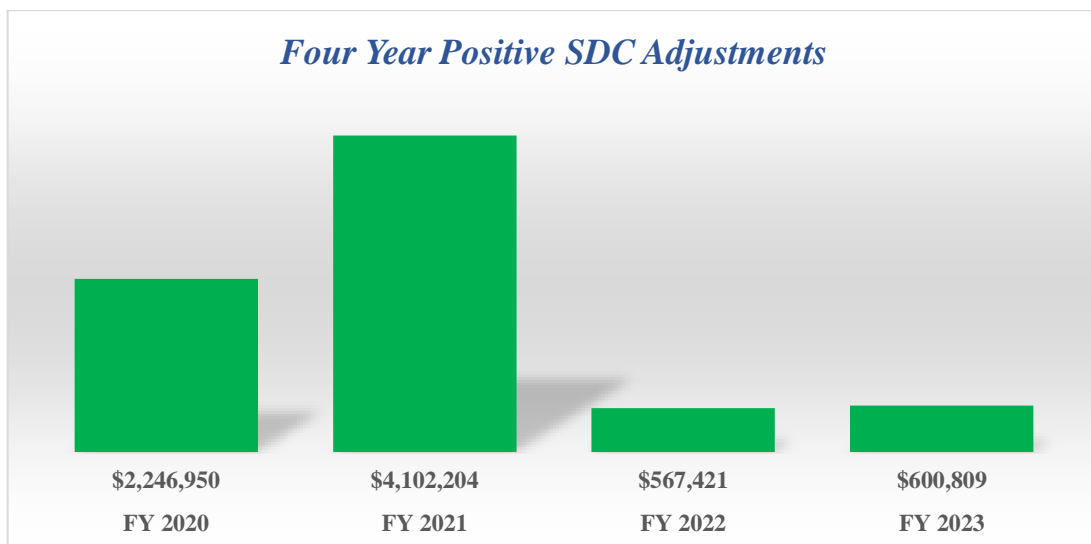
# OPTIMIZE INFRASTRUCTURE

## SYSTEM DEVELOPMENT CHARGES AUDITS

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 2023 *financial adjustments of \$600,809* are a significant monetary adjustment benefiting WSSC. At the end of FY 2023, OIG had eight (8) SDC audit requests remaining; however, four (4) 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, that SDC Credits or reimbursements for costs are limited to SDC transactions for Qualified Properties served by the Qualified Project within twenty years or until the sum of credits and reimbursements equals the total approved SDC Credit. Please see the chart below for illustration.

***\$600 THOUSAND*** IN FY 2023,  
TOTALING APPROXIMATELY  
***\$7.5 MILLION*** FROM  
FY 2020 -FY 2023 IN IDENTIFIED  
SDC ADJUSTMENTS.



# PROTECT OUR RESOURCES

## FRAUD, WASTE AND ABUSE

The OIG's enabling legislation authorizes it to receive, evaluate, and investigate complaints alleging fraud, waste, abuse, and mismanagement involving WSSC operations and resources. This Office obtains evidence and testimony, and works collaboratively and cooperatively with internal and external parties and agencies on investigations to 1) preserve WSSC's reputation, 2) improve the effectiveness, productivity, or efficiency of WSSC programs, policies, practices, and operations, and 3) ensure public accountability by preventing, investigating and reporting instances of fraud, waste, and abuse of WSSC property or funds.

Complaints received by the OIG come from WSSC customers, employees, vendors and other sources. There are also instances when the OIG will initiate its investigations. Complaints can be submitted through OIG's FWA website, FWA Hotline, or in writing or person to the OIG office. Complaints received by the OIG are reviewed to determine jurisdiction. Some complaints lead to investigations performed by the OIG, while others may be referred to a more appropriate internal or external agency that has proper jurisdiction. 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 by Maryland law. Often, after a preliminary inquiry fails to substantiate the allegations, the OIG may dismiss or close the complaint.

The OIG enforces WSSC's Comprehensive Whistleblower Protection regulation as outlined in Title 9, Chapter 9.30 of the WSSC Code of Regulation.

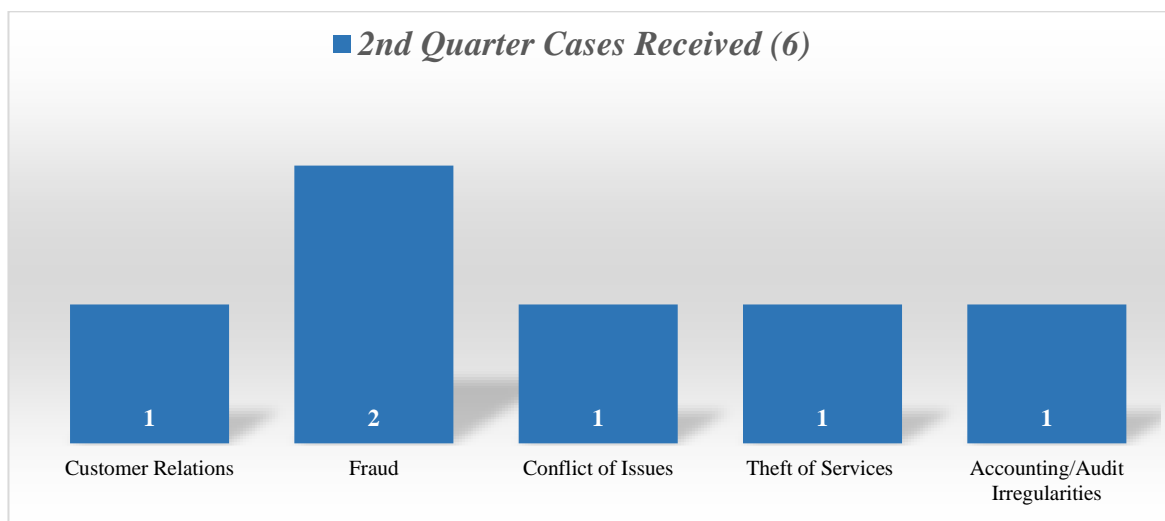
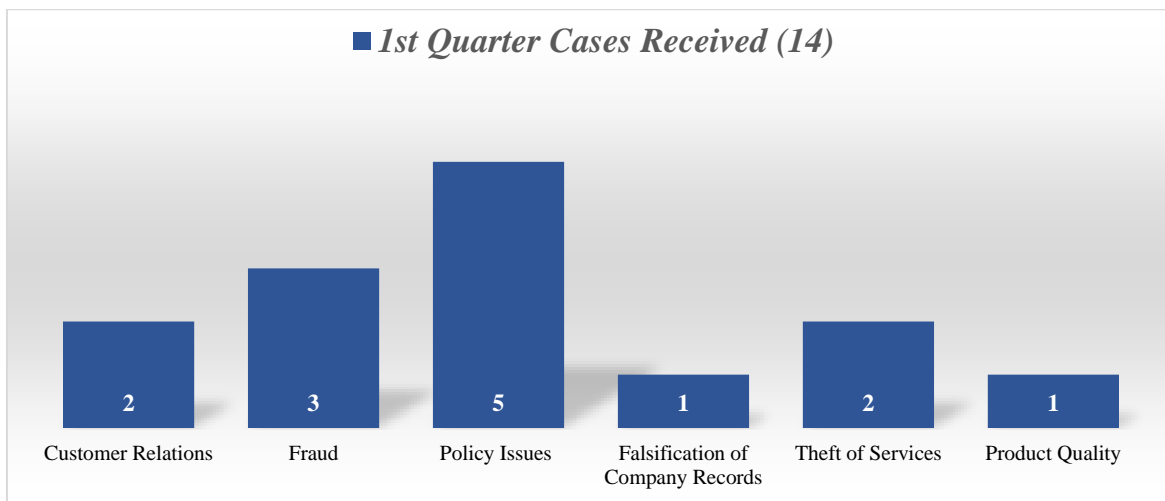
The FWA Hotline is available to all internal and external stakeholders 24 hours a day, 7 days per week, 365 days per year.

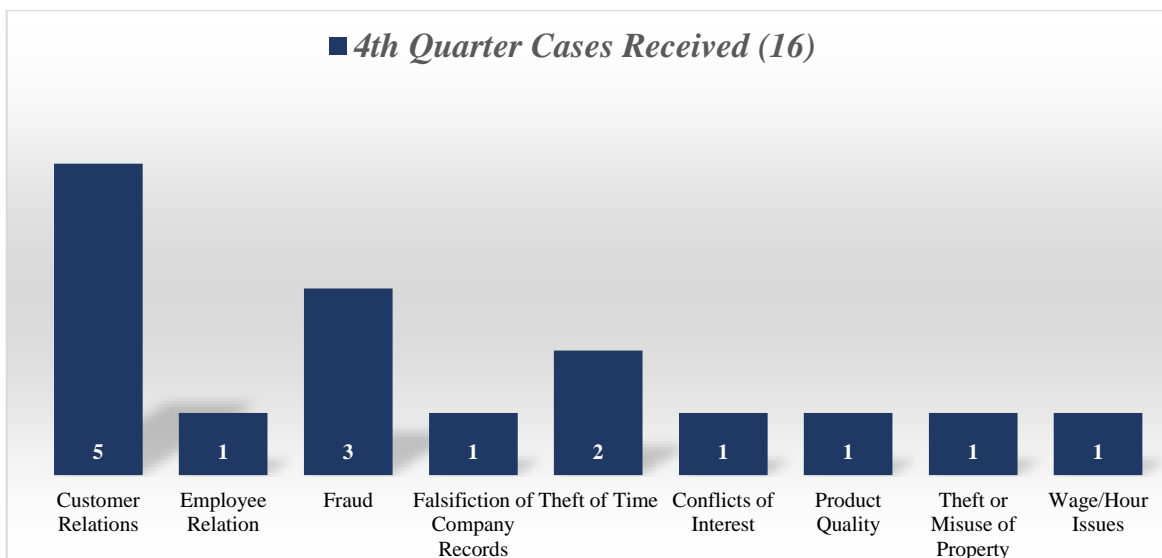
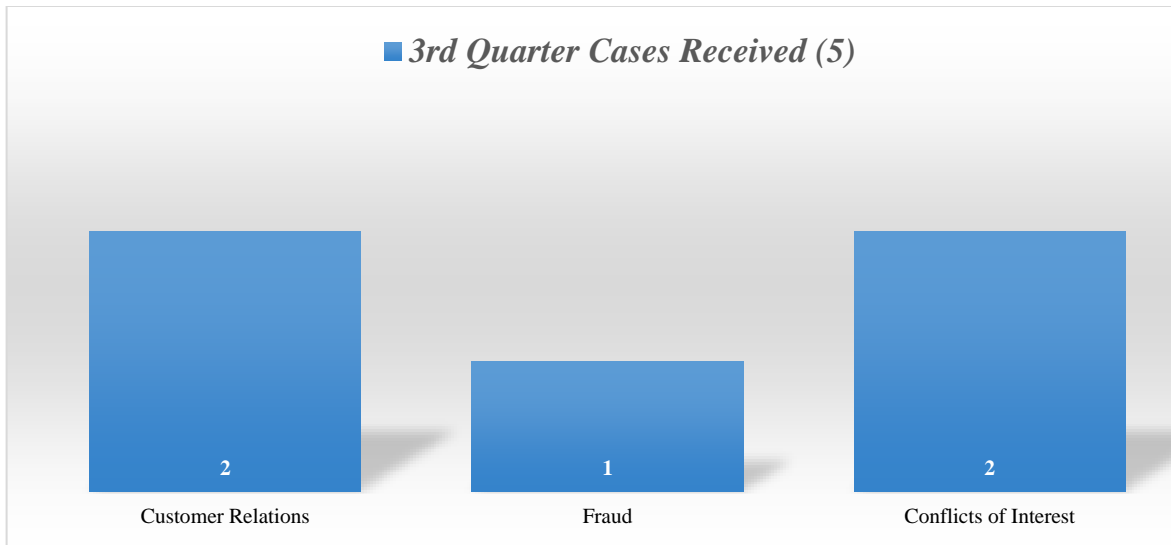


# SUMMARY OF SIGNIFICANT INVESTIGATION ACTIVITY FY 2023

## *Cases Received*

In FY 2023, the FWA Hotline remained the most popular method of reporting incidents to the OIG. The FWA Hotline had a significant reduction in complaints received, resulting in forty-one (41) complaints; thus representing a 31% decrease from FY 2022. The reporters disclosed their identities in twenty-five (25) or 61% of cases. In the remaining cases, sixteen (16) or 39%, were reported anonymously. The following charts represent a quarterly listing of the number and category of cases received during FY 2023.





### ***Trends***

During FY 2023 the largest percentage of FWA Hotline complaints received by the OIG were Customer Relations complaints and/or inquiries at 23%. Fraud had the next highest number of cases at 21%. Policy Issues (12%), Conflicts of Interest (10%), and Theft of Goods/Services (7%) rounded out the top five issues reported.

### ***Cases Closed***

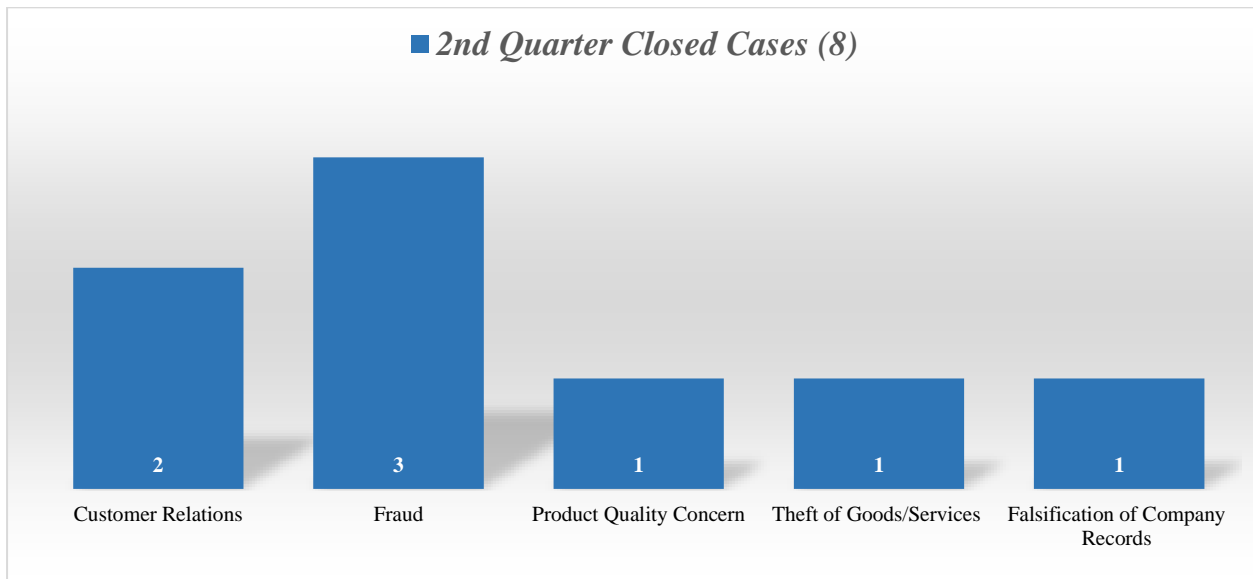
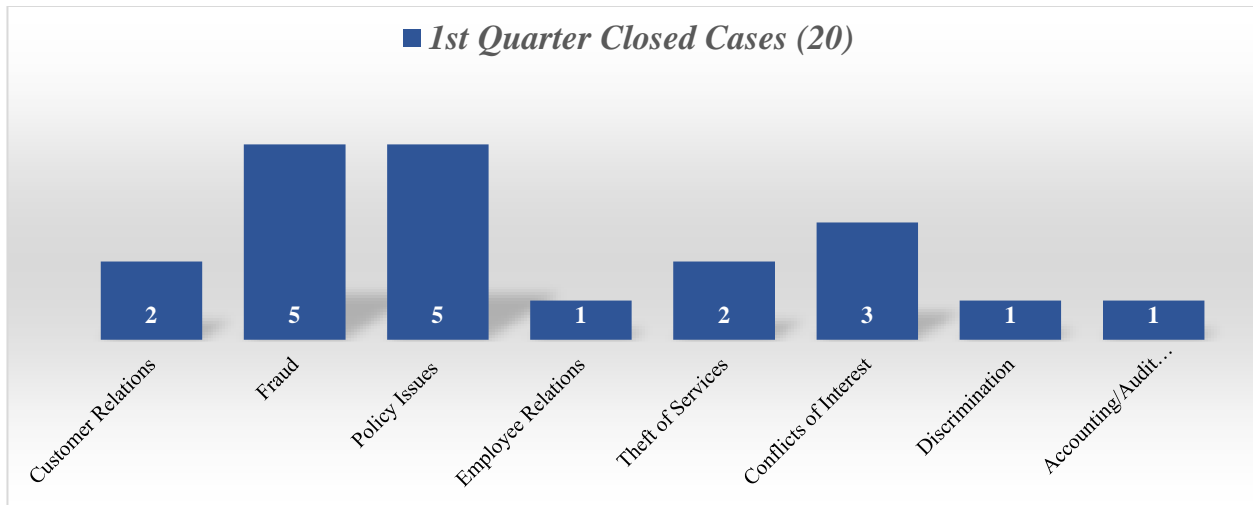
The OIG investigated and/or coordinated with internal departments and external agencies to resolve forty-nine (49) FWA cases compared to fifty-nine (59) cases closed in the previous year. This represents a 17% closure rate decrease from the previous year.

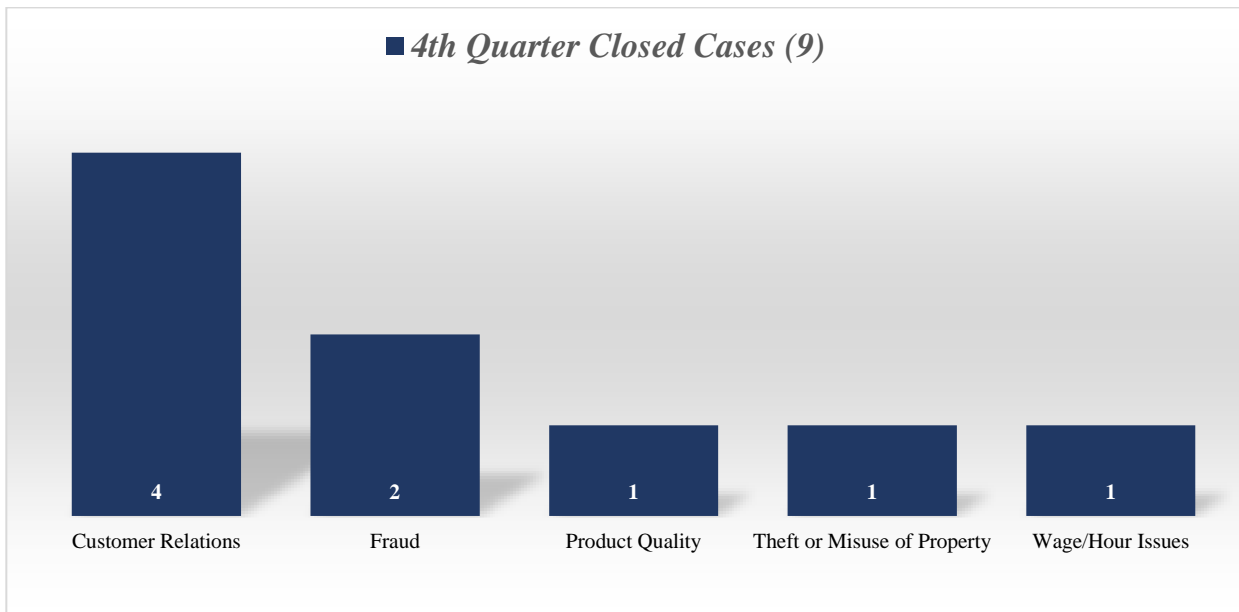
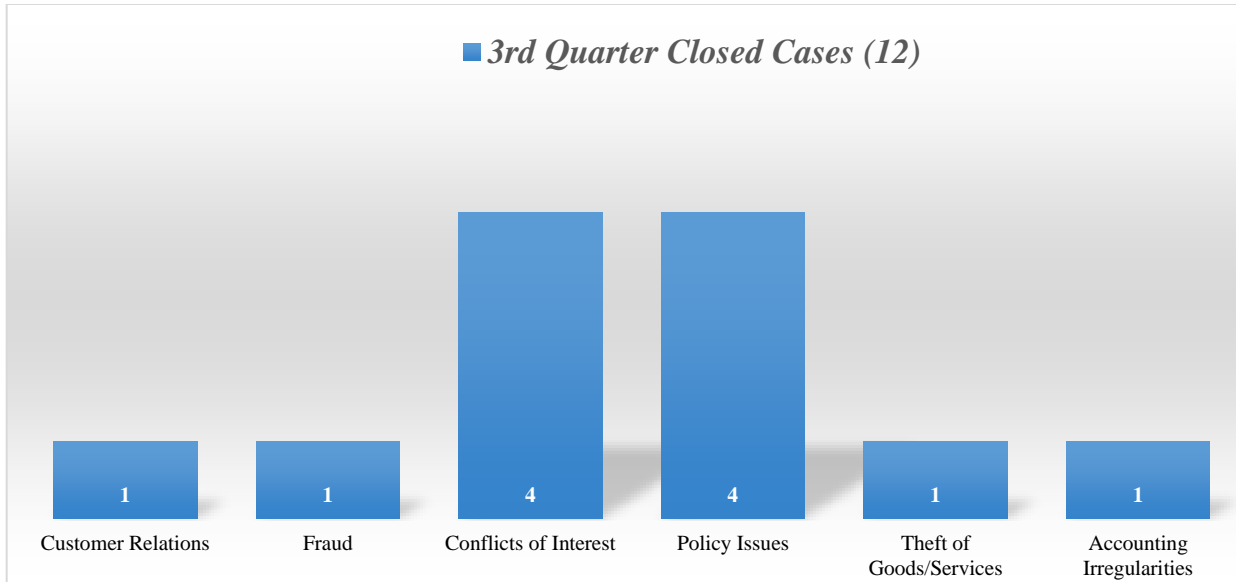
During FY 2023, investigations averaged sixty-two and a half (62.58) days from commencement to closure, compared to one-hundred thirteen days (113) the previous year. On average, the Investigations unit closed four (4) cases per month. *(See chart below)*

<b>Date</b>	<b>Cases</b>	<b>Average Days Open</b>
July 2022	8	88.25
August 2022	0	0
September 2022	12	158.16
October 2022	4	49
November 2022	1	28
December 2022	3	35
January 2023	1	3
February 2023	8	187.5
March 2023	3	158
April 2023	1	1
May 2023	4	7.25
June 2023	4	35.75
<b>Monthly Averages</b>	<b>4</b>	<b>62.58</b>

Comprising 73% of the cases closed, the top issues consisted of Fraud (10), Customer Relations (9), Policy Issues (9), and Conflicts of Interest (7). The following charts represent a quarterly listing of the number and type of cases closed in FY 2023.







# TRANSFORM EMPLOYEE ENGAGEMENT

## OIG PROFESSIONAL TEAM

The OIG team collectively possesses undergraduate, graduate, and juris doctorate degrees, 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.

Each fiscal year, team members actively pursue and maintain professional certifications, allowing OIG personnel to stay abreast of the latest industry standards, pronouncements and principles, and provide the best service and experience to WSSC.

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

All 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.

One auditor recently obtained the Certified in Risk and Information System Control (CRISC) Certification from the Information Systems Audit and Control Association.

Over 70% of the 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 auditor to tackle complex accounting matters often encountered during audit engagements. These certifications reflect a wide range of knowledge, determination, drive for continuous learning and instill 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) and keep their skills up-to-date. Each CFE 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
- Certified Information Technology Professional
- Information Technology General Controls

## Notable FY '23 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 two reappointments. The first is to serve a 12-month term as a member of the American Institute of Certified Public Accountants' Auditing Standards Board for the 2023-2024 volunteer service year beginning May 24, 2023. The second is a 3-year volunteer service term as a mayoral appointee to the City of Laurel Ethics Commission commencing on June 12, 2023.*



**Jieying (Daisy) Qian, Auditor**

*Daisy earned the Certified Inspector General Auditor Certificate from the Association of Inspectors General.*



**Digdem "Dee" Tok, Auditor**

*Dee earned the Certified in Risk and Information System Control (CRISC) from the Information Systems Audit and Control Association.*



**Janice Hicks, Sup. Auditor**

*Janice earned a Using Data on Diversity to Assess Equity Certificate.*

# ENHANCE OUR CUSTOMER EXPERIENCE

## OUTREACH ACTIVITIES

On August 16, 2022, Supervisory Auditor, Janice K. Hicks and Management Support Specialist, Lauren D. Roberts participated in the Back-to-School Packing Party at United Way. OIG staff filled backpacks containing various school items.



On February 11, 2023, Supervisory Auditor, Janice K. Hicks volunteered at the WOW Event at the Public Works Museum in Baltimore, MD.



On May 3, 2023, the OIG participated in Team H2O Gives Back by volunteering at Interfaith Works in Rockville, MD. We sorted and hung clothing to prepare them for the showroom.





## 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](http://www.wsscwater.com/oig)

OIG via Email: [wssc-oig@wsscwater.com](mailto:wssc-oig@wsscwater.com)

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

FWA Online: [www.reportlineweb.com/wssc](http://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

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FISCAL YEAR 2023 CLOSED CASES SUMMARY								
Cases		Date Opened	Primary Issue	Issue Type	Details	Disposition	Closed	Days Open
1	197	12/17/2021	Conflict of Interest	Allegation	<b>Possible Professional Services Contract Steering</b> - An anonymous person alleged that WSSC senior executives were steering contracts related to Project Cornerstone to persons and vendors with whom they had close personal relationships, including a former WSSC Commissioner and former employees.	This matter was not within the OIG's jurisdiction, and it was referred to the Board of Ethics and subsequently investigated and dismissed. The matter was dismissed.	9/19/2022	276
2	212	4/25/2022	Conflict of Interest	Allegation	<b>Possible Professional Services Contract Steering</b> - An anonymous person alleged that a WSSC senior executive had a personal relationship with a vendor to whom they steered a service contract.	This matter was not within the OIG's jurisdiction, and it was referred to the Board of Ethics (BOE) and subsequently investigated and dismissed along with Case #197. The matter was dismissed.	9/19/2022	146
3	213	4/26/2022	Policy Issues	Allegation	<b>Questionable Billing Practices</b> - An anonymous WSSC employee alleged that WSSC is in direct violation of Maryland laws by estimating customer accounts for more than two billing cycles, collecting, and failing to inform the customer.	This matter was not within the OIG's jurisdiction, and it was referred to the Customer Service Department (CSD). The CSD conducted a review of the consecutive estimated accounts and determined that WSSC was billing accounts properly. This matter was resolved.	7/18/2022	82
4	214	4/28/2022	Policy Issues	Allegation	<b>Misuse of WSSC Vehicle</b> - An anonymous person alleged that a WSSC employee was observed at a local residential property during work hours and seemingly operating a WSSC vehicle for personal instead of business use.	The OIG reviewed, investigated, and dismissed this matter, as the employee separated from WSSC during the investigation period. Thus, the allegations could not be substantiated. The matter was dismissed.	7/18/2022	80

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5	221	6/8/2022	Policy Issues	Allegation	<b>Possible Professional Services Contract Steering</b> - An anonymous person alleged confidential internal documents related to an ethics investigation and proceeding were accidentally posted.	The OIG investigated this matter and concluded that the allegation was substantiated and the documents were removed. The matter was resolved.	7/18/2022	39
6	222	6/8/2022	Conflict of Interest	Allegation	<b>Policy Issues</b> - An anonymous WSSC employee alleged that a former WSSC senior executive was involved in steering a contract for professional services to a vendor, and as a result, the employee was allegedly terminated and entered into a non-disclosure and severance agreement.	The OIG referred this along with other matters concerning Project Cornerstone to WSSC's external investigator. Further, the allegation is related to Cases #58 and 108 which were originally referred to the Board of Ethics in October 2019 and January 2020. The BOE dismissed the action following an investigation. The matter was dismissed.	2/27/2023	263
7	223	6/9/2022	Fraud	Allegation	<b>Billing Issues</b> -A WSSC customer alleged that their water and sewer account for 2-3 billing cycles was excessively high.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD also advised the customer to request a billing adjustment. The matter was resolved.	7/25/2022	45
8	224	6/14/2022	Customer Relations	Allegation	<b>Excessive/High Bill</b> - A WSSC customer inquired about an excessive bill after leaks were not detected by a licensed plumber and the inability to contact WSSC.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD contacted the customer and explained that the payment adjustments were made before the transmittal of the bill. The CSD removed any delinquent/late fees from the customer's account. The matter was resolved.	6/28/2023	13
9	225	6/14/2022	Conflict of Interest	Allegation	<b>Possible Professional Services Contract Steering</b> - A Prince George's County Executive reports receiving an unsolicited and unknown e-mail alleging that a WSSC Commissioner is engaged in work with a vendor on WSSC's Project Cornerstone, where the Commissioner	This matter was not within the OIG's jurisdiction, and it was referred to the Maryland State Ethics Commission (MSEC) under Maryland law because it pertained to alleged misconduct by a WSSC Commissioner. Additionally, this	2/27/2023	258

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					is allegedly approving WSSC contracts involving the vendor, and also alleging misconduct by WSSC's senior executives.	matter is related to Cases #197 and 212, which were also referred to the BOE and subsequently investigated and dismissed.		
10	226	6/14/2022	Employee Relations	Allegation	<b>Retaliation</b> - A Prince George's County Executive reports receiving an unsolicited and unknown e-mail alleging that WSSC members of the WSSC executive leadership team are making improper business decisions related to WSSC's Project Cornerstone and that a WSSC senior executive's contract was not renewed for expressing disagreement with these business decisions.	This matter was not within the OIG's jurisdiction, and it was referred to the WSSC Equal Employment Office which dismissed the allegation because it lacked sufficient information.	9/14/2022	91
11	227	6/15/2022	Fraud	Allegation	<b>Alteration of Payment</b> - A WSSC commercial customer alleged that their check in the amount of \$32.98 for water services was altered to \$8,230.25, 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 the WSSC Police who contacted the complainant and advised them to report the matter to the U.S. Postal Service Authority as it has jurisdiction. The matter was dismissed.	9/19/2022	95
12	228	6/15/2022	Conflict of Interest/ Audit Irregularities	Allegation	<b>Possible Professional Services Contract Steering/Retaliation</b> - A Prince George's County Executive reports receiving an unsolicited and unknown e-mail alleging that a WSSC Commissioner is approving WSSC contracts on Project Cornerstone for a vendor that they have a personal relationship with, misconduct by WSSC's senior executive leadership, impact to the agency's bond rating, and that a WSSC executive's contract was not renewed for expressing disagreement with business decisions.	The OIG referred this along with others concerning Project Cornerstone. The OIG referred this matter to WSSC's Equal Employment Office and the external investigator for Project Cornerstone. The Equal Employment Office dismissed the matter as the complainant was not a WSSC employee and because it lacked sufficient information. The matter was dismissed.	7/12/2022	26

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13	229	6/16/2022	Employee Relations	Allegation	<b>Unfair Labor</b> -An anonymous WSSC Water employee alleged that a WSSC manager is distributing work in an unfair and inequitable manner, causing some employees to have more work than others.	This matter did not constitute fraud, waste, and abuse and was dismissed by the OIG.	7/18/2022	31
14	230	6/28/2022	Conflict of Interest	Allegation	<b>Breach of Confidentiality and Interference in Management Functions</b> - A WSSC Water senior executive alleged that WSSC Commissioners are sharing confidential information with WSSC employees, the media, and unauthorized persons in an attempt to undermine and embarrass WSSC senior leadership.	This matter was not within the OIG's jurisdiction and was referred to the MSEC and the BOE. The matter was dismissed as the allegations were not substantiated. The matter was dismissed.	2/27/2022	244
15	231	6/28/2022	Theft of Goods and Services	Allegation	<b>Theft of Funds</b> - An anonymous WSSC Water employee alleged that a WSSC Water employee in the field accepted \$50.00 from a customer to stop the termination of services, and returned the following day and terminated service.	The OIG reviewed and investigated this matter, however, the customer was not cooperative. The OIG dismissed the matter as the allegations could not be substantiated.	9/14/2022	78
16	232	7/12/2022	Fraud	Allegation	<b>Collusion/Bid Rigging</b> - A WSSC Water bidder alleged that a local minority business enterprise (MBE) firms colluded to give them a competitive advantage over other firms in a solicitation that required MBE participation.	The OIG reviewed this matter and declined to investigate as the WSSC Chief Procurement Officer withdrew the solicitation, rendering the protest and the grievances moot. The matter was dismissed.	10/26/2022	106
17	233	7/20/2022	Customer Relations	Allegation	<b>Billing Issues</b> - A WSSC Water customer alleged that WSSC Water has been mailing the customer's billing statements to the incorrect e-mail address but assessing late payments in the mailed notices despite being made aware of the issue previously.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD contacted the customer canceled the customer's participation in the e-bill program and resumed paper bills. The CSD also credited the customer account \$45.70 in late payment charges and also advised the customer to re-enroll in the e-bill	7/26/2022	6

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						program creating a new customer profile. The matter was resolved.		
18	234	7/21/2022	Theft of Goods and Services	Allegation	<b><i>Theft of Copper</i></b> -An anonymous WSSC employee alleged that WSSC employees are taking excess amounts of copper and brass fittings instead of depositing them into the trash or scrap bin.	This matter was not within the OIG's jurisdiction and was referred to the WSSC Police. The WSSC Police investigated and concluded that the allegations could not be substantiated. The matter was dismissed.	9/26/2022	66
19	235	7/25/2022	Policy Issues	Allegation	<b><i>Illegal Recording</i></b> - A WSSC senior executive alleged that they received recordings of meetings that may have violated the Maryland Wiretap Act.	This matter was not within the OIG's jurisdiction and the matter was referred to Prince George's County State's Attorney's Office. The matter was dismissed because the allegations could not be substantiated.	2/23/2022	212
20	236	7/25/2022	Policy Issues	Allegation	<b><i>Illegal Recording</i></b> - A WSSC senior executive alleged that another employee recorded a meeting without the employee or others' permission and was in violation of Maryland's Wiretap Act.	This matter was not within the OIG's jurisdiction and the matter was referred to Prince George's County State's Attorney's Office. The matter was dismissed because the allegations could not be substantiated.	2/27/2023	217
21	238	8/17/2022	Policy Issues	Allegation	<b><i>Breach of Confidentiality</i></b> - A WSSC Water senior executive alleged that a WSSC employee was anonymously sharing confidential information about WSSC personnel matters with WSSC employees, the media, and unauthorized persons in an attempt to undermine and embarrass WSSC senior leadership.	This matter was not within the OIG's jurisdiction and was referred to the MSEC and the BOE. The matter was dismissed as the allegations were not substantiated.	3/1/2023	195
22	239	8/17/2022	Policy Issues	Inquiry	<b><i>Governance Issues</i></b> -Montgomery and Prince George's Counties' executive leadership sought information regarding governance, operational, and ethical concerns reported in	The OIG informed the executive leadership of Montgomery and Prince George's County of the OIG's process for managing, investigating, and resolving	2/27/2023	194

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					the media and surrounding the WSSC Cornerstone Project.	complaints under Maryland law. No action was required.		
23	240	9/14/2022	Policy Issues	Allegation	<b>Ethics Complaint Process</b> - A former WSSC employee requested the OIG to investigate the Board of Ethics.	The OIG reviewed the complaint and determined that it did not state a specific incident of fraud, waste, and abuse or significant suspicion or violation of law, WSSC regulation, or standard procedure. The matter was dismissed.	9/14/2022	10
24	241	10/19/2022	Product Quality Issue	Allegation	<b>Water Quality</b> - WSSC customers at a local condominium community alleged manganese in the water which was causing black rings inside the toilets.	This matter was not within the OIG's jurisdiction, and it was referred to the Water Quality Division and the CSD. Water quality testing was performed, including the taking of samples at the property, and it was determined that the water quality parameters were normal. The matter was dismissed.	10/19/2022	45
25	242	9/13/2022	Customer Relations	Allegation	<b>Billing Issues</b> - A WSSC customer alleged that WSSC overbilled their account for water services, and after correcting the error, WSSC failed to refund them \$2,300.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD contacted the customer and expedited the refund. The issue was resolved.	9/14/2022	1
26	243	9/14/2022	Theft of Goods and Services	Allegation	<b>Theft of property</b> - It was alleged that WSSC employees were stealing scrap copper from WSSC for more than a year, and also having others to sell the copper to scrap yards.	This matter was reviewed by the OIG and referred to WSSC Police for investigation. WSSC Police investigated and concluded that the allegations could not be substantiated. This matter was dismissed.	3/18/2023	175
27	244	9/26/2022	Falsification of Company Records	Allegation	<b>Water Quality</b> - A WSSC employee alleged that WSSC employees at a WSSC Water Resource Recovery Facility are not conducting water quality testing and recording the results	The matter was reviewed and previously investigated by the OIG in a related case, #161. The Maryland Department of Environment was notified in 2021 regarding the matter and took no action	10/19/2022	23



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					as required by the WSSC Code of Regulations and Maryland law.	against WSSC. This matter was dismissed as the allegations could not be substantiated.		
28	245	10/19/2022	Customer Relations	Allegation	<b>Billing Issues</b> - A WSSC customer alleged that WSSC assessed her a late payment on her account, although the payment was submitted timely.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD contacted the customer and advised that the late payment would not be removed from the account as the customer did not include the correct account on her payment. The issue was resolved.	10/19/2022	22
29	246	9/27/2022	Fraud	Allegation	<b>Policy Issues</b> - An anonymous WSSC employee alleged that a WSSC vendor should not have been awarded a technology contract due to a settlement with the Security Exchange Commission for allegedly violating the Foreign Corrupt Practices Act.	The matter was reviewed by the OIG, and it was determined that although the vendor had entered a settlement agreement with a federal regulatory entity, it was not barred from contracting in the United States or the State of Maryland. Further, the complaint did not allege that the vendor committed fraud, waste, and abuse while contracting with WSSC, or has breached or violated any Maryland or WSSC laws or regulations. This matter was dismissed as the allegations could not be substantiated.	9/28/2022	1
30	247	10/29/2022	Customer Relations	Allegation	<b>Billing Issues</b> - A WSSC customer alleged that they received a WSSC bill with the wrong address and account number.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD contacted the customer and obtained the correct information for the customer's account. The issue was resolved.	2/16/2023	109
31	248	11/1/2022	Fraud	Allegation	<b>Unfair Labor Practices</b> - An anonymous person alleged that a WSSC vendor has failed to pay its employee and made the employee	This matter was not within the OIG's jurisdiction, but additional efforts were attempted to obtain additional	11/30/2022	28

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					sign an agreement prohibiting communication with WSSC about personnel and compensation issues.	information about the vendor. This matter was dismissed as the allegations could not be substantiated.		
32	249	12/5/2022	Conflict of Interest	Allegation	<b>Possible Professional Services Contract Steering/Retaliation</b> - A WSSC employee alleged that a WSSC employee is a controlling partner in a plumbing company managed by the employee's spouse and has been directing work to the spouse and company	This matter was not within the OIG's jurisdiction, and it was referred to the BOE. The BOE dismissed the matter as the allegations could not be substantiated.	3/20/2023	104
33	250	12/6/2022	Bribery/Kickbacks/ Theft	Allegation	<b>Bribery/Theft</b> - A WSSC customer alleged that a WSSC Revenue Protection Agent extorted money from him to prevent the termination of water services at the customer's residence.	The matter was reviewed and investigated by the OIG, WSSC Police, and the CSD. The WSSC Revenue Agent disputed the allegations and provided evidence to controvert the customer's statements. Further, the customer became unresponsive and the matter was dismissed as the allegations could not be substantiated.	12/27/2022	20
34	251	12/6/2022	Customer Relations	Allegation	<b>Excessive/High Bill</b> - A WSSC customer inquired about excessive billing due to a defective meter at their residential property.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD contacted the customer and re-billed the account after the customer contacted a plumber and had a leak repaired at the residence. The issue was resolved.	12/27/2022	21
35	252	10/3/2022	Fraud	Allegation	<b>Alteration of Payment</b> - A WSSC customer alleged that their check to WSSC for \$141.00 for water services was altered to \$5,925, and redirected to an unknown individual. The check payment was never processed.	The matter was reviewed and investigated by the OIG and the WSSC Police. It was determined that the fraudulent activity did not occur at WSSC and did not involve a WSSC employee, and the customer was advised to contact their bank and the U.S. Postal Service Authority as it has jurisdiction. The matter was dismissed.	1/27/2023	64

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35	255	2/24/2023	Customer Relations	Allegation	<b>Misuse of WSSC Vehicle</b> - An anonymous person alleged that WSSC employees are not observing the parking regulations in a residential area in Bethesda.	The matter was reviewed and investigated by the OIG and the WSSC Fleet Department. The complainant was unable to provide the license plate numbers or any additional identifying information, and the allegation could not be substantiated. The matter was dismissed.	2/27/2023	3
36	257	3/20/2023	Fraud	Allegation	<b>Alteration of Payment</b> - A WSSC commercial customer alleged that two checks to WSSC totaling \$34,776.95 for water services were altered and redirected to an unknown individual. The checks were processed by the customer's bank.	The matter was reviewed and investigated by the OIG and the WSSC Police. It was determined that the fraudulent activity did not occur at WSSC or involve a WSSC employee, and the customer was advised to contact the bank and the U.S. Postal Service Authority as it has jurisdiction. The matter was dismissed.	6/6/2023	78
37	259	4/6/2023	Customer Relations	Allegation	<b>Billing Issues</b> - A former WSSC customer alleged that WSSC billed and deducted payment from the customer's account after advising WSSC that the customer was no longer a resident at the rental property.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD contacted the customer and refunded the customer's account after detecting the error. The issue was resolved.	6/5/2023	59
38	261	4/17/2023	Customer Relations	Allegation	<b>Misuse of WSSC Vehicle</b> - An anonymous person alleged that a WSSC employee parked a WSSC vehicle in the lot marked handicap, and encouraged that the employee be addressed regarding their conduct.	The matter was reviewed and investigated by the OIG and the WSSC Fleet Department. The WSSC employee was identified and the employee was warned by management about this conduct and abiding by all federal, state, local, and municipal laws. The matter was resolved.	4/17/2023	1
39	262	4/24/2023	Customer Relations	Allegation	<b>Leak Repairs/Property Damage</b> -A WSSC customer allegedly reported leaking water pipes in front of the customer's home and	This matter was not within the OIG's jurisdiction, and it was referred to the CSD and Utility Services Department.	5/1/2023	6

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					WSSC failed to make the repairs which resulted in damage to the customer's property.	The Utility Services Department traveled to the customer's residence and made the repairs in the nearby public space. The matter was resolved.		
40	263	4/27/2023	Fraud	Allegation	<b>Alteration of Payment-</b> A WSSC customer alleged that a check in the amount of \$60.00 that he sent to WSSC for water services was altered and redirected to an unknown individual. The checks were initially processed by the customer's bank but after the customer notified it of the fraud, the bank reccredited the customer's account.	The matter was reviewed and investigated by the OIG. The OIG advised the customer that it appears that the fraudulent activity did not occur at WSSC or involve a WSSC employee. The customer was advised to contact the bank and the U.S. Postal Service Authority as it has jurisdiction. The matter was dismissed.	5/1/2023	3
41	268 (Duplicate of #263)	5/8/2023	Fraud	Allegation	<b>Alteration of Payment-</b> A WSSC customer alleged that a check in the amount of \$60.00 that he sent to WSSC for water services was altered and redirected to an unknown individual. The checks were initially processed by the customer's bank but after the customer notified it of the fraud, the bank reccredited the customer's account.	The matter was reviewed and investigated by the OIG and WSSC Police. It was determined that the fraudulent activity did not occur at WSSC or involve a WSSC employee, and the customer was advised to contact the bank and the U.S. Postal Service Authority as it has jurisdiction. The matter was dismissed.	5/26/2023	17
42	270	5/11/2023	Wage/Hour Issues	Allegation	<b>Employee/Personnel-</b> A WSSC employee alleged improprieties in the hiring process as it pertained to an information technology position.	This matter was not within the OIG's jurisdiction, and it was referred to the Human Resources Department. The Human Resources Department reviewed the position and advised that the position's title, essential functions, knowledge, skills, abilities, and education and employment experience were revised. The issue was resolved.	5/15/2023	3
43	274	6/3/2023	Customer Relations	Inquiry	<b>Excessive/High Bill -</b> A WSSC customer inquired about receiving a \$5,000 water bill, and after a plumbing inspection revealed no	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD contacted the customer	6/8/2023	5

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					leaks, the customer's water usage decreased without explanation.	and explained the actual and estimated billing process, and the customer confirmed that there was a toilet leaking during the period when usage was high. The CSD adjusted the customer's bill under WSSC's High Bill Adjustment policy for the period where there was a leak and reviewed all readings to confirm that no other actions were required. The issue was resolved.		
44	280	6/28/2023	Theft of Goods and Services	Allegation	<b>Theft of Services</b> - A tenant residing in a condominium building receiving water services from WSSC, alleges that the building has a broken water meter and the residents are receiving free water services.	This matter was not within the OIG's jurisdiction, and it was referred to the CSD. The CSD reviewed the commercial customer's account and determined that the customer was not receiving water services and was being properly billed. This matter was dismissed as the allegations could not be substantiated.	6/29/2023	1