



OFFICE OF INSPECTOR GENERAL

Thomas J. Dagley
Inspector General

MEMORANDUM

January 14, 2008

TO: Andrew D. Brunhart
General Manager
WSSC

FROM: Thomas J. Dagley
Inspector General

SUBJECT: Data File Request for OIG Review

This request for information is part of an Office of Inspector General (OIG) initiative to electronically obtain or gain "read only" access to information needed to carry out the OIG mission as described in Montgomery County Code, Article 13, Section 2-151. A similar request has been made to leaders of other County-funded agencies. This information will help the OIG complete action items in our Four-Year Work Plan, including those related to preventing and detecting fraud, waste, and abuse.

In our discussions with external auditors for County-funded agencies, we have learned that our request is similar to a "transaction file" routinely requested for auditors to test expenditures as part of the annual financial statement audit.

The information requested is two detailed data files (via Access): 1) all distributions made by WSSC from July 1, 2006 through June 30, 2007, and 2) all distributions made by WSSC from July 1, 2007 through December 31, 2007. Each file should include the following parameters:

- Vendor (Payee) Name
- Vendor Number
- Vendor Suffix
- Vendor Address
- Vendor Contact Name
- Index Code
- Sub-object Code
- Encumbrance Date
- Encumbrance Amount
- Payment Check Number



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General Manager
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- Payment Check Amount
- Payment Check Date
- Invoice Number
- Invoice Date
- Contract Number
- Voucher/Purchase Order Number
- Approver Name/Identification
- Account Number
- Posted Date
- Fiscal Year/Month
- Document Reference Number and Suffix Number

In processing this request, I suggest that OIG staff meet with your designated point of contact to clarify the request, make appropriate adjustments, and help minimize the workload impact of your staff. The files are requested no later than February 18, 2008.

I appreciate your assistance.

TD:dg



Washington Suburban Sanitary Commission

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14501 Sweitzer Lane • Laurel, Maryland 20707-5902

February 5, 2008

Thomas J. Dagley
Inspector General
Office of Inspector General
51 Monroe Street, Suite 802
Rockville, MD 20850

Re: Data File Request for OIG Review

Dear Mr. Dagley:

Thank you for your memorandum of January 14, 2008 pertaining to the above referenced request. After reviewing this matter, and consistent with our past practice regarding this type of request, we must respectfully decline to provide the requested information.

You note that a similar request has been made of "other County-funded agencies." Although Montgomery County exercises certain authority over WSSC's budgets and Capital Improvements Program, WSSC is not a "County-funded agency." WSSC is a bi-county agency of the State of Maryland.

We are aware that Montgomery County Code, Article 13, Section 2-151(n)(3), purports to give the Office of Inspector General (OIG) jurisdiction over WSSC by defining WSSC as an "independent County agency." We are also aware, however, that the County Attorney for Montgomery County, on more than one occasion, has cast doubt on the legality of applying Section 2-151 to an entity created by public general law such as WSSC. *See, e.g.,* Office of the County Attorney, Opinion No. 97-1 (June 27, 1997) ["Subject to certain narrow exceptions, we question the authority of the County government to require agencies created by State law to provide the Inspector General with information absent State law authorizing the County to make these demands."]

While the OIG initiative about which you write appears to have considerable merit in connection with County-funded agencies, we feel that existing State controls over WSSC, including independent internal and external audits, provide ample oversight of WSSC's affairs.

Sincerely,

Andrew D. Brunhart
General Manager

