

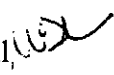
Audit Committee #3
July 12, 2018

Interviews

MEMORANDUM

July 10, 2018

TO: Audit Committee

FROM: Megan Davey Limarzi, Esq., Clerk of the Council 

SUBJECT: WSSC Inspector General (IG) Appointment Committee - Interviews

The Audit Committee will interview candidates to fill a public seat on the WSSC IG Appointment Committee. The WSSC OIG was recently established by HB 419.

The WSSC IG Appointment Committee will recommend potential Inspector General candidates to WSSC Commissioners. The Committee will consist of one WSSC Commissioner from Montgomery County, one WSSC Commissioner from Prince George's County, one member of the public selected by the Montgomery County Council, and one member of the public selected by the Prince George's County Council. The Prince George's County Council has appointed Ms. Mary Hopkins-Navies, a former WSSC Commissioner, as their public member.

A news release was sent out on June 14 announcing the public seat. Two applications were received by the June 25 deadline and both will be interviewed on **Thursday, July 12** in the 7th floor hearing room at 2:30pm. The following applicants are scheduled to be interviewed:

Gordie Brenne ©1
Benjamin Smith © 9

This packet contains:

List of applicants
News Release
Resumes (plus letter of endorsement for Brenne)

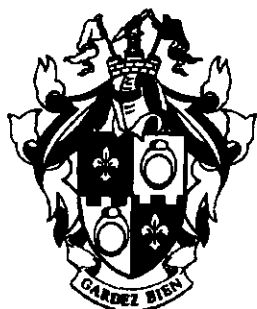
Circle #

A
B-C
1-11

WSSC IG Appointment Committee
Applicants
June 2018

Applicants
Gordie Brenne Silver Spring 20910
Benjamin Smith Rockville 20852

(A)



Montgomery County Council

For Immediate Release

June 14, 2018

FOR INFORMATION: Anne Brown 240-777-7925
Anne.Brown@MontgomeryCountyMD.gov

N
E
W
S

R
E
L
E
A
S
E

County Council Seeks Applicants for WSSC Inspector General Appointment Committee

Application Deadline is Monday, June 25, at 5 p.m.

ROCKVILLE, Md., June 14, 2018—The Montgomery County Council is seeking applicants to fill a public seat on the Washington Suburban Sanitary Commission (WSSC) Inspector General Appointment Committee. Letters of application must be received no later than 5 p.m. on Monday, June 25.

The Appointment Committee will recommend an Inspector General to WSSC. The Committee will consist of one WSSC Commissioner from Montgomery County, one WSSC Commissioner from Prince George's County, one member of the public selected by the Montgomery County Council, and one member of the public selected by the Prince George's County Council.

The WSSC Office of the Inspector General (IG) was recently established by Maryland General Assembly House Bill No. 419, Chapter 130. The IG is responsible for investigating claims of mismanagement, misconduct, fraud, waste and abuse, and conducting an annual audit of WSSC operations.

The Appointment Committee will review and recommend potential candidates to the Commission for appointment as IG. The IG will be appointed by the Commission from the list of recommended candidates. The Committee will recommend a list of three to six candidates. Upon appointment of the IG, the Appointment Committee will be terminated.

13

Public members of the committee shall possess advanced education and experience in the management of governmental entities that are comparable to the scope and complexity of WSSC, demonstrated knowledge and experience in the application of *Generally Accepted Government Auditing Standards* and internal control systems, and an understanding of the functions of an appointment committee. Public members of the Appointment Committee may not have any other business or close personal relationships with the Commission or its officers, managers or employees.

Applicants should send a letter expressing interest, including a resume listing education and professional experience, to Council President Hans Riemer, County Council Office, Stella B. Werner Council Office Building, 100 Maryland Avenue, Rockville, MD 20850 or to County.Council@MontgomeryCountyMD.gov.

Letters of application must be received no later than 5 p.m. on Monday, June 25. It is the Council's policy not to consider applications received after the deadline. The names of all applicants are published and resumes made available for public review.

###

GEN

5.7

Council President Hans Riemer

June 15, 2018

County Council Office

JUN 18 11 05 51

Stella B. Werner Council Office Bldg

100 Maryland Ave

RECEIVED
MONTGOMERY COUNTY
JUN 18 2018

Rockville, Md 20850

Re: Letter of Application, Montgomery County Public Member of WSSC IG Appointment Committee

Dear Hans:

Please find my resume attached. I am retired and have 50 years of management and consulting experience, including management of internal audit and food services units for the Marriott Corporation. My management consulting experience includes government and commercial organizations, financial and IT audits, financial systems development and process engineering. In particular, I helped develop government and commercial auditing and accounting standards while a consultant for Booz-Allen, Grant Thornton, and Price Waterhouse Coopers, and while running my own consulting firm.

My education includes an Accounting degree from the University of Illinois and an MBA degree specializing in Quantitative Business Analysis from the University of Southern California. I am a Certified Management Accountant, Certified Information Systems Auditor, and Certified Government Financial Manager.

I promise that if selected I will represent the taxpayers and rate payers of the County without conflicts of interest, or any ties to WSSCs current management, and with a passion for improving WSSC management and governance. I started working on WSSC reforms as a volunteer for Doug Duncan in 1998. That led to the first independent, state-level review of WSSC known as the Malcolm Pirnie Study. Now as VP of the Montgomery County Taxpayers League I have continued efforts to reform WSSC and advocated successfully for the first benchmarking study of WSSC operations.

Sincerely,



Gordon W Brenne, CMA, CDP, CISA, CGFM

Mr. Brenne is a management consultant and IT Auditor based in Washington, DC, specializing in financial and performance management, and large-scale financial systems for financial institutions in the Federal government and commercial clients. He has over 20 years of experience as a project leader and advisor to client teams in all phases of the systems development life cycle, and CFO Act audits. He also has in-depth experience with management control programs, process improvement and financial analysis. His experience includes practice leadership for major consulting firms including Booz, Allen & Hamilton, Coopers & Lybrand and Grant Thornton, and he directed operations audits and strategic system initiatives for the Marriott Corporation and Connecticut General. Selected project experience is summarized below.

Management Controls and Process Improvement

- Patent and Trademark Office- developed improvements to performance-based budgeting process, to allocate resources based on priorities and the performance impacts of funding shortfalls or reductions. Key features included new techniques for presenting activities resource requirements consistent with strategies, an ABC business model, tying performance of central service organizations to strategic business units, and isolating capital investments to evaluate marginal costs of current year performance separately from the future period performance contributions of investments. Improvements complied with OMB Circular A-11 standards and provide the basis for quarterly resource reviews and flexible budgeting.
- Veterans Affairs- performed cost-benefit analysis for consolidated accounts receivable processing alternatives to replace decentralized controls, reduce costs, improve collections and customer service. Policies based on the Capital Planning Guide supplement to OMB Circular A-11 were applied to create a decision package that examines outsourcing, package and custom system alternatives, transaction cost changes, estimated revenue impact, and implementation, operations and estimating risks.
- Department of Housing and Urban Development- developed cost-benefit justification, requirements and implementation plan for new budget system for Community programs. Technical requirements included use of client-server architecture and integration with Department-wide financial system.
- Small Business Administration- developed requirements for activity based costing system for credit and non-credit programs. Demonstrated methodology to validate current administrative cost allocations made for Credit Reform subsidy appropriation.
- Dept of State, OIG- conducted FISMA reviews applying NIST SP 800-53 and 800-37, FIPS 199 and 200, and OMB guidance for FISMA, Privacy Act and FDCC compliance. Methodology used a judgmental sample of high and medium risk systems and critical controls to make inferences about compliance with control standards for government and contractor operated applications, networks and other system resources. Common or inherited controls, and application specific controls were tested for compliance. The State Dept. relies on a continuous monitoring system to grade the compliance of selected critical controls, and that system was also tested for compliance.
- U.S. Agency for International Development- conducted FISCAM review of general controls for financial systems running on IBM mainframe and client server facilities to support CFO Act audit. Review included controls over security program, access, application software development and change controls, segregation of duties, system software, and continuity of operations.

- Export Import Bank- completed management review of internal controls over financial reporting, focusing on credit program activities. Per agreed upon procedures, used Sarbanes-Oxley as a best practice standard to evaluate automated and manual controls, and management plans.
- OCC- supported CFO Act audit by performing IT controls review. Tests were performed for general and application controls over new financial system.
- FDIC- led IT review of accounts payable system and remote user web based invoice approval application. Review applied JFMIP's latest core requirements for best practice guidance on automated control gaps, and tested automated input, processing output controls and compensating manual controls. Controls over invoice approval, edit and validation, vendor file data, EFT payments, credit memos, and access controls were tested.
- Thrift Savings Plan- completed reviews of SDLC controls over implementation of a new Thrift Savings Plan system, including new Internet based functionality. Risk analysis was used to focus review on implementation, operations and maintenance risks associated with controls over project plans, design, and conversion activities, and to provide timely recommendations for improving development controls. Review was conducted in accordance with Government Auditing Standards, and applied OMB's Capital Programming Guide for best practices.
- Department of Commerce, Office of Computer Services- led FISCAM audits of this application service provider and related application controls, including follow-up to penetration tests of network controls over web-based TCP/IP connections to application servers and mainframe security controls.
- Office of Federal Housing Enterprise Oversight- designed and tested new risk-based examination program for the Federal Housing Enterprises (Fannie Mae and Freddie Mac). Conducted information systems audits for data integrity, enabling technology, and home mortgage delivery systems. Developed examination manual based on risk management objectives and criteria, approaches used by other regulators, including the Office of the Comptroller of the Currency and the Federal Reserve, FFEIC standards, COSO, Internal Control - Integrated Framework, and CobiT, Control Objectives for Information and Related Technology, and other best practices. Performed interest rate and credit risk examinations.
- Banks and Thrifts- performed examinations for Y2K compliance and general controls over information systems. Applied Phase II program to determine remediation and contingency planning status. Performed testing using Information Technology Program which applied FFIEC IS Examination Handbook to assess risk management practices for IT investments, operations, service bureau performance, and audit activities. Institutions included a service bureau for 60 community banks, a commercial bank with a turnkey system for core operations, and a community bank that relied on service bureau and client/server applications for mission critical processing.
- Small Business Administration- reviewed guaranteed business loan portfolios in two separate engagements and performed ABC study. Downloaded historical data available in central database to analyze over 200,000 loans originated in 11-year period. Stratified loans for selected attributes and analyzed loan charge-offs. Regression analyses for key attributes were combined with loan volume analyses to identify risk factors for further analyses and due diligence reviews to target and develop a risk management program.
- Electric Utility- designed improved systems and procedures for operating budget development, cost control and rate case formulation.
- Telework Consortium- performance measurement specialist for pilot tests of telework. Developed performance measurement framework, data model and forms, workshop and other materials to assist pilots.

- HHS, ACF- technical advisor for process improvement study of three grant programs. Applied GAO methodologies to analyze performance, cycle time and quality issues, using benchmark data and best practices to identify improvement opportunities.
- Department of Housing and Urban Development- reviewed FHA field office applications for GNMA's risk analysis system (IPADS) as tool to leverage GNMA controls and to assist FHA's Credit Reform Act implementation effort. Managed control reviews involving all offices of this department. Prepared reports under OMB guidelines for reviews of Sections 8, 235, 236 accounting systems, and Title I claims processing system. Developed internal control self-assessment guides for HUD managers in Regional Offices. Conducted management control reviews of inventory controls, management of contracts information, and Single Family loan origination. Conducted program analysis for Community Development Block Grants, Rental Rehabilitation, and Section 312 loans, including reviews of compliance with legislative intent, effectiveness of cash management, adequacy of return on investment, and performance measurement indicators.
- Farmers Home Administration- performed loan program management control process improvement study. Applied process modeling using IDEF and ABC tools to analyze activity costs, duplications, value and cycle times. Recommendations were made to reduce non-value-added activities, increase quality, and reduce program risk.
- Pension Benefit Guaranty Corporation - established management control program and conducted financial systems reviews, consistent with OMB guidelines. Self-assessment program was established and reviews of over 80 assessable units were completed. Reviews of eight financial systems were conducted and corrective action plans were prepared to re-integrate accounting and budgeting systems with insurance operations.
- Health Care Management Company- managed engagement to develop dynamic simulation model to demonstrate clinical services delivery process improvements for costs, quality and cycle time performance.
- Department of Agriculture- managed project to evaluate improvements for audit follow-up and FMFIA reporting process. Performed activity analyses to identify productivity savings, value analyses to recommend new central services, and systems analysis to recommend improvements to tracking system.
- Government National Mortgage Corporation - reviewed management controls in six assessable units of the Mortgage-Backed Securities program: monitoring of subservicers, asset disposition, pool certification, participant review, issuer approval, and issuance of commitment authority.
- Resolution Trust Corporation- reviewed management controls over sales, servicing, receivership and corporate disbursements, and financial reporting in three largest field offices. Managed separate engagement to review management controls over asset claims processing, including sales contract reserve recognition, claim processing and resolution. Managed another engagement to review overall system development controls, including recently implemented controls: user groups, SDLC methodology, cost benefit analyses, and system development service requests.
- National Credit Union Administration - reviewed internal controls of acquired loan management system. Recommended new policies and procedures to improve effectiveness of internal control system.
- Farm Credit System Assistance Board - conducted study to determine efficiency and effectiveness of Board's administrative and program efforts to provide assistance to System banks in trouble.
- Veterans Affairs- performed A-127 review of recently implemented financial management system, including controls within central office, data center, finance center and individual stations. System was based on AMS' FFS package, but included significant customization for accounts receivable processing, procurement credit card processing and external reports. Recommended central receivable controls for

insurance company claims, web-based IMPAC card reconciliation controls, and configuration management controls for related financial systems.

- Department of Commerce - reviewed management controls for Patent and Trademark Office. This engagement was completed before FMFIA was enacted, led to improved controls over revenues, and demonstrated importance of internal controls to both financial reporting and achieving management objectives.
- Department of Energy - managed field reviews to validate energy company regulatory accounting and reporting practices for natural gas, crude oil, and petroleum product inventories and sales. Work led to major judgments but also highlighted need to deregulate oil companies.
- Nuclear Regulatory Commission - reviewed interagency billings, travel advances and payroll system procedures and documentation.

Information Systems

- Social Security Administration - conducted best practice survey for implementing new applications using internet and client-server technologies. Recommended 20 practices based on a review of financial service industry practices and an analysis of performance gaps assessed using Capability Maturity Model. Web-enabled applications that leverage legacy systems data and self-service business models were key drivers for implementation plan.
- Pension Benefit Guaranty Corporation - reviewed and developed improvement opportunities for new client/server-based Case Administration System to assure integration with other financial systems, data quality, documentation, and adequate system security. System was developed using rapid application development techniques, CASE tools, Oracle and Power Builder. In a separate engagement, developed 5-year financial systems plan consistent with CFO Act.
- Major Life Insurance Company - designed and implemented financial information system for group pension lines. Applications included general ledger, cost accounting, actuarial reserve computations and client ledgers. Prepared system plan and feasibility study for information and control requirements of new investment-based product line.
- Farmers Home Administration - developed activity based costing system pilot demonstration. Analyzed information requirements, selected ABC package, and developed process model using IDEF tools. Conducted fieldwork to collect and analyze activity costs, duplications, value-added activities and cycle times. Data model was then developed for analysis of OMB Circular A-25 and cost accounting standards support, and new financial system implementation alternatives were developed.
- Hotel and Food Service Company - developed new corporate financial system to strengthen consolidation, legal entity accounting and new report functionality. Converted an acquisition's finance functions and systems to corporate and division procedures and data centers. Expanded organization and procedures to double processing volumes and accounting system changes for sales tax, asset management, banking services, and payroll and benefit systems for 34,000 new hourly employees in the U.S. and Canada. Directed information systems audit program for systems during period of rapid growth and strategic systems development. Established audits that included productivity and profit improvement. Coverage included 10 data centers with an annual budget exceeding \$50 million.

- State of Ohio, Department of Mental Health/Retardation - designed and planned implementation of cost management system for 22 state-operated institutions.
- USDA - performed cost-benefit study of make vs. buy alternatives for a standard procurement system decision. Applied best practices, management's critical success factors, and simplifying assumptions about emerging web and electronic commerce technologies and legacy system interfaces to develop assessment criteria and test scripts. Facilitated testing of five software packages to determine their fit to functional requirements. Facilitated development of cost estimates and comparisons of costs and benefits for best in class alternatives. Estimation, implementation and maintenance risks were then analyzed along with past performance, and cost estimates were adjusted using COCOMO II estimating model. OMB Circular A-94 and the Capital Planning Guide supplement to OMB Circular A-11 served as standards.
- Department of Health and Human Services - designed, developed and demonstrated model financial management system for state drug abuse agencies. Separately, designed model state welfare and national recipient systems to detect fraud. In another engagement, conducted design reviews of new central payment system for \$35 billion in annual grant payments to over 12,000 recipients.
- U.S. Postal Service - developed a systems plan and requirements for international mail accounting. Developed data, application and technical platform models, and defined and prioritized requirements for this new system. Features included integration of existing settlement accounting with new revenue and cost accounting functions, and reverse engineering to new client-server platform.
- Internal Revenue Service - directed three projects: development and pilot test of regional procurement system; enhancement and support of MIS for under-reported income case workload; and, enhancement and support of executive information system to report on key indicators for facilities and human resource management.
- Department of Education - analyzed reporting system requirements, including methods, procedures and internal controls for external reports to Treasury and OMB. Provided documentation and recommended improvements to integrate reporting systems. On a separate project, served as technical advisor to analyze system implementation alternatives for applying Credit Reform Act to Guaranteed Student Loans.
- Department of Treasury - analyzed central payment, collection and accounting systems. Developed approach to integrate efforts already underway to streamline these systems.
- Department of Commerce - performed feasibility study and developed strategic implementation plan to integrate financial systems for a smaller Commerce agency using mainframe, microcomputer and LAN technology.
- Department of Agriculture - designed cost accounting elements of new Department-wide financial system. Previously developed conceptual design and implementation plan to centralize administrative functions of 18 agencies in the National Finance Center. In a separate engagement, managed project to develop property control system for the Forest Service.

- Library of Congress - documented existing financial systems using data flow diagrams, and developed new financial management system concept.
- Neighborhood Reinvestment Corporation - completed technical requirements definition for grantee financial management program and new central monitoring system.
- State of Illinois, Office of the Comptroller - designed, developed and implemented statewide accounts payable system. Began career with the State's Environmental Protection Agency and established budgeting and accounting systems for this new agency.
- Berrion County, Michigan - designed, developed and implemented general ledger and budget administration systems.

EDUCATION

Bachelor of Science in Accountancy from the University of Illinois

Master of Business Administration in Quantitative Business Analysis from the University of Southern California

CERTIFICATIONS

Certified Management Accountant, 1977

Certified Information Systems Auditor, 1983

Certified Data Processor, 1984

Certified Government Financial Manager, 1994

PUBLICATIONS

"Reengineering Management Controls to Improve Operations", Government Accountants Journal, winter 1995

"An Overview of Fund and Budgetary Accounting Systems", Computers in Local Government Finance and Administration, Auerbach Publishers, March 1980

"Package: A Smart Alternative to In-House Unit", Computerworld, January 30, 1978



Serving the Public Interest Since 1925

Council President Hans Riemer
County Council Office
100 Maryland Ave
Rockville, Md 20850

Re: Letter of Support for Appointment of Gordon Brenne for the Montgomery County Public Member of WSSC IG Appointment Committee

Dear Council President Riemer:

This is to express the Montgomery County Civic Federation (MCCF)'s enthusiastic support for the appointment of Mr. Gordon Brenne as the Montgomery County Public Member of WSSC IG Appointment Committee. Mr. Brenne is very qualified professionally as well as a civic activist who is knowledgeable about that agency's operations and the issues likely to be addressed by the new Inspector General.

It is vital to the health and safety of every County resident, business, and visitor that the WSSC's operations be effective and fully compliant with all regulations and requirements. Furthermore, the WSSC must be efficient and have full financial accountability and be free of corruption for this County's economic health and competitiveness.

The example of Flint, MI illustrates the importance of a community's water supply and its quality is not to be taken for granted. Similarly sewerage treatment capacity can be an obstacle to future growth and economic development and can result in expensive retrofitting and corrective actions.

The MCCF advocated for the state legislation that created the WSSC inspector General's Office. We believe that the selection of a highly qualified and committed individual will set the standard for the future of this critical position. Mr. Brenne can assure a satisfactory choice.

Sincerely,

James H. Lepp
President
Montgomery County Civic Federation

Email Viewer

Message	Details	Attachments	Headers
Source			

[HTML](#)

From: "Benjamin Smith" <coolcrat@gmail.com>
 Date: 6/14/2018 10:02:31 PM
 To: "County.Council@MontgomeryCountyMD.gov"
 <County.Council@MontgomeryCountyMD.gov>
 Cc:
 Subject: Applicants for WSSC Inspector General Appointment Committee

I retired from the Environmental Protection Agency approximately ten years ago. In my thirty year career, I held a variety of positions. I managed up to fifty million dollar programs. More importantly, I have managed up to a hundred staffers in important projects like the Agency's effort to address arsenic in drinking water supplies, which after forty years finally brought the USA in line with WHO standards. I was a Nationally recognized expert in drinking water treatment and associated economics. I created the compliance costing model which is still being used today, twenty years after its creation. I was a certified public accountant who specialized in fund accounting and tax law. I also am a Retired Professional Engineer who was the Agency's Chief of the Drinking Water Technology group.

Since retirement, I served ten years on my community association board, including six years as President of the Crest of Wickford.

I have no conflicts to report.

My combination of managerial, accounting, and engineering experience may be useful for the selection process. My resume is attached. Will look forward to hearing if you have interest.

Sent from my iPad

Sent from my iPad

Close

9

**Benjamin P. Smith,
PE & CPA, retired**

I have over thirty years of managerial and technical experience with the US Environmental Protection Agency in a broad diversity of programs and positions. I have worked on numerous issues requiring integration of scientific, engineering, economic, toxicological, and financial information, and also integrating information technology into those solutions. I bring a holistic perspective to the functioning of the Agency's programs and the identification of multi-faceted solutions to complex environmental issues. I have worked in close cooperation with the full range of public and private stakeholders.

Positions Held:

Associate Director, TRI Program Division (TRIPD), Office of Environmental Information (OEI)

**Acting Deputy Office Director, American Indian Environmental Office
Branch Chief positions:**

- **Regulations Development Branch, TRIPD, OEI**
- **Environmental Risk Branch, Environmental Fate and Effects Division, Office of Pesticide Programs**
- **Emissions Monitoring Branch, Clean Air Markets Division, Office of Air and Radiation (OAR)**
- **Drinking Water Technology Branch, Office of Ground Water and Drinking Water (OGWDW), Office of Water**

Section Chief positions:

- **Drinking Water Technology Section, OGWDW**
- **Industry Studies Section, Waste Characterization Branch, Office of Solid Waste (OSW)**

National Expert Status:

- **Drinking water treatment and regulatory assessment in OGWDW**
- **Petroleum refining and associated wastes in OSW**

Other EPA positions:

- **US representative to environmental reporting subgroup of the Commission on Environmental Cooperation**
- **Representative on the Tribal Science Policy Council**
- **Member, Agency's Dioxin Task Force**
- **Member, Agency-wide financial management reinvention team in EPA National Performance Review**
- **Member, Inter-Agency Task Force on Pipeline Siting**
- **Office of Ground Water & Drinking Water Reorganization Team**
- **Office of Mobile Source Air Pollution Control, OAR**
- **Industrial Environmental Research Lab, Office of Research and Development**
- **Office of Program Planning and Evaluation**

- Emissions Standards and Engineering Division, Office of Air Quality Planning and Standards, OAR

Sample Accomplishments:

- Developed and promulgated regulations under Clean Air Act(CAA); Clean Water Act(CWA); Safe Drinking Water Act(SDWA); Resource Conservation and Recovery Act(RCRA); Federal Insecticide, Fungicide, and Rodenticide Act(FIFRA); and Toxic Substances Control Act, including:
 - o The original hazardous waste incineration rules under RCRA
 - o Promulgation of the final arsenic rule under SDWA
 - o Promulgation of the surface water treatment and total coliform rules under SDWA
 - o Mechanical and electrical product sector effluent guidelines
 - o Atrazine consent decree under FIFRA
 - o Approval of the California automobile inspection and maintenance state implementation plan
- Developed a cross media financial analysis tool linked to Dun and Bradstreet data to facilitate regulatory analysis across the Agency's programs
- Developed a cross media enforcement tool to identify inconsistencies in facility reporting across Agency programs
- Established program approaches and methodologies for cost benefit analysis under RCRA and SDWA
- Established predictive enforcement program under acid rain program to detect falsified monitoring information
- Designed training programs for inspectors under CAA and RCRA

Education:

University of Kentucky, BA, Mathematics & Psychology
 University of Kentucky, BS, Civil Engineering, (Magna cum laude)
 University of Kentucky, MS Hydraulics and Sanitary Engineering
 University of Michigan, Environmental Engineering
 University of Maryland, Accounting