

BOARD OF ETHICS

WASHINGTON SUBURBAN SANITARY COMMISSION

ADVISORY OPINION # A-22-01

SUBJECT: CODE OF ETHICS CHAPTER 1.70.200(a)
MISUSE OF THE PRESTIGE OF OFFICE

By request received December 20, 2021, a senior manager (Requestor) at the Washington Suburban Sanitary Commission (WSSC) asked the Board of Ethics to issue an advisory opinion regarding the applicability of Code of Ethics (Code) Chapter 1.70.200(a) to the employee's involvement with various organizations.

The Requestor is a part of the Office of the Inspector General (OIG) where the Requestor develops and oversees the OIG internal audit program. The Requestor takes part in managing audit employees and reviews and appraises the integrity, adequacy, and application of accounting, financial, information technology, and other operating controls.

The Requestor is either a board member or officer of the following professional organizations: 1) Association of Association of Inspectors General (AIG); 2) American Institute of CPA (AICPA) Auditing Standards Board; 3) ISACA-Central Maryland Chapter; and 4) Maryland Association of CPAs (MACPA). WSSC pays for the Requestor's membership fees for these professional organizations. The Requestor is also an officer with the City of Laurel Ethics Commission. These positions are voluntary and are not compensated by a monetary payment. The Requestor is also an instructor with the AIG's Inspectors General Institute. For teaching with the AIG's Inspectors General Institute, the Requestor is reimbursed for travel expenses that the Requestor may incur when teaching and continuing education credits to use toward the Requestor's professional certification requirements.

The Requestor has asked whether her participation with these organizations violates the Code. WSSC Code of Ethics Chapter 1.70.200(a) states that an "employee must not use the prestige of office for private gain or the gain of another, or create the appearance that the employee is utilizing the prestige of office for private gain or the gain of another..."

Active involvement with professional organizations is typically considered favorably by employers because it helps to enhance the professional standing of both the employee and the employer. However, serving as a board member or officer for such organizations creates fiduciary responsibilities; as such it could create an actual conflict or the appearance of such a conflict with her WSSC role. Also, while the Requestor does not receive an increase in credits based on enrollment, being an instructor can create an incentive to ensure that people attend the course s/he teaches. Accordingly, the Requestor is required to refrain from taking actions related to these organizations including, but not necessarily limited to: referring other WSSC employees or contractors to these organizations for membership, to take courses, obtain certifications,

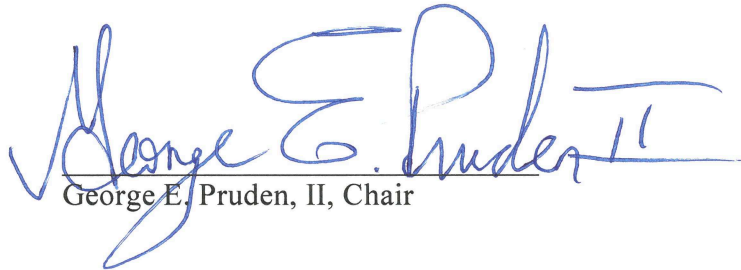
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purchase materials, attend conferences or seminars, etc. while acting in the Requestor's official WSSC capacity.

In conclusion, the Code does not prohibit the Requestor from participating in these organizations. However, to prevent actual or perceived conflicts of interest the Requestor cannot use his/her WSSC position to advocate for these organizations.

This opinion applies to the specific facts presented herein. Should circumstances change or additional concerns arise, the Requestor should seek further guidance from the Ethics Office.

On motion of Member Hausman, seconded by Member Hysen, three members of the Board agreed at its meeting held on **April 13, 2022**, to adopt the foregoing advisory opinion.



George E. Pruden, II, Chair