



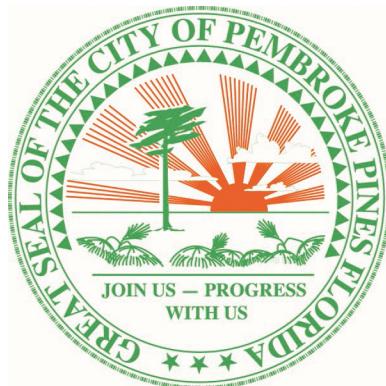
CPAs & ADVISORS

UTILITY BILLING AUDIT

CITY OF PEMBROKE PINES

Report #CA-03-18

AUGUST 2018



Presented By
Daniel J. O'Keefe, CPA, MBA, CFE
Moore Stephens Lovelace, P.A.
Commission Auditor



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The Honorable Mayor and
Members of the City Commission
City of Pembroke Pines, Florida

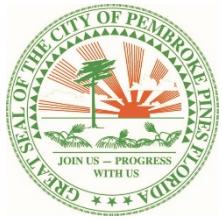
Pursuant to Section 4.13 of the City Charter and detailed in the annual audit plan for the fiscal year ending September 30, 2018, I have conducted an audit of the Water Meter Reading and Billing Process.

I extend my thanks to the Public Services Department and Utilities Division for their cooperation and assistance during this audit.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daniel J. O'Keefe".

DANIEL J. O'KEEFE, CPA, MBA, CFE
City Commission Auditor



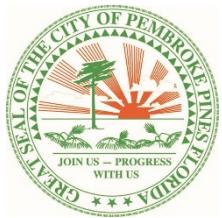
EXECUTIVE SUMMARY

The Commission Auditor has conducted an internal audit of the Water Meter Reading and Billing Process (the “Water Billing Process”) for the City of Pembroke Pines (the “City”). The objectives of this audit were to interview City personnel within the Utilities Division (the “Division”) of the Public Services Department to understand the policies and procedures in place for the Water Billing Process, and to determine if this process was operating effectively and efficiently.

MSL concluded that overall, the Division had adequate internal controls over the Water Billing Process. Billing registers and statements were tested, on a sample basis, by recalculating charges based upon the authorized rates and fees in effect at the time of service. We also compared customer account information on billing statements to the information in the Anzio billing system (the City’s billing and customer service system used by the Division to manage historic and current utilities customer information) to verify accuracy and completeness of data.

Judgmental sampling was performed for additional test work on aspects of the Water Billing Process, as noted in the following section.

We identified several observations and recommendations for improvement, which can be found beginning on page 6.



OVERVIEW, SCOPE, AND RESULTS

Overview

The City provides water and wastewater services to the citizens that reside within its jurisdiction. As an enterprise fund, its sole funding source is user fees, with no ad valorem property taxes being used to support the utilities system.

The goals of the Division are to operate an efficient, environmentally sound, regulatory compliant utilities that provides its customers with the highest quality of water and wastewater services, while maintaining a competitive rate structure.

Utilities billing activities are managed by the Division. However, the City has outsourced the operation, maintenance, and analysis activities required to operate the water treatment plan, wastewater treatment plan, lift stations, SCADA system, booster stations, hydrants, water distribution systems and wastewater collection systems to a third party, Jacobs. This scope also includes the operation and maintenance/staffing for customer service, utilities billing and meter readings. The term of this contract is from March 1, 2015 through September 30, 2020. Customers are billed for service monthly, per Ordinance, *Chapter 50: Water and Sewer Regulations*. Utilities bills consist of usage charges, water or sewer base charges, sanitation, and City tax. The established rates were designed to cover operating, maintenance, and debt service expenses. There were different rates for different customer types within the water and wastewater system. As of September 30, 2017 the Division read over 43,000 water meters on a monthly basis for 8 billing cycles.

Scope

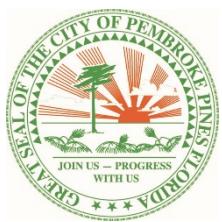
The scope of the audit included the utilities billing process that occurred after meter reading data was uploaded to the Anzio billing system. MSL reviewed meter readings and utilities billings for the period October 1, 2016 through May 30, 2018 (“FY 2017”).

The scope did not include an audit of information technology (“IT”) general controls related to the Anzio billing application.

Objectives

Our audit objective was to determine if the City’s Division has adequate internal controls in place to ensure the goals and objectives of the Division are met. In order to accomplish this, the scope of our internal audit included the following:

- Inquiries of Department personnel
- Walkthrough of the utilities billing process
- Review of policies and procedures, and evaluated internal controls related to:
 - Billing for monthly service charges
 - Penalties charged on delinquent accounts
 - Opening new accounts
 - Adjustments
 - Meter exceptions
 - Work orders
 - Refunds



- Examined the following items:
 - A random sample of seventy-five (75) accounts from the billing register between the dates of October 1, 2016 through May 30, 2018
 - All counts with penalty charges were selected from the seventy-five (75) accounts above
 - A random sample of thirty (30) new accounts opened between the dates of October 1, 2016 through September 30, 2017
 - A random and haphazard sample of sixty-five (65) adjustments within the billing application between the dates of October 1, 2016 through May 30, 2018
 - A haphazard sample of thirty (30) exceptions between the dates of October 1, 2016 through September 30, 2017
 - A random sample of thirty (30) work orders between the dates of October 1, 2016 through September 30, 2017
 - A random sample of fifty (50) final bill refunds issued between the dates of October 1, 2016 through September 30, 2017

Results

Sampling methodology included random and judgmental samples, as detailed below:

1. Random sample seventy-five (75):

MSL utilized data analysis software to select a sample from the total population billing register from October 1, 2016 through May 30, 2018

Billings for seventy-five (75) customers were tested by recalculating charges based upon the authorized rates and fees in effect at the time of service. Additionally, MSL verified if the customer consumption in Anzio agreed to the monthly consumption reports, that payments were applied timely to the customer accounts, and adjustments were approved by management.

We noted no exceptions in the sample selected.

2. All accounts with penalty charges were selected from the seventy-five (75) accounts above.

MSL recalculated the penalty assessed to ensure it was in agreement with the Ordinance, *Chapter 50: Water and Sewer Regulations*.

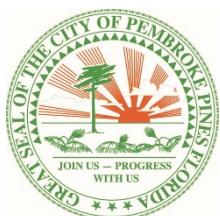
We noted no exceptions in the sample selected.

3. Random sample thirty (30):

MSL selected a sample of new accounts from the total population of new accounts opened from October 1, 2016 through September 30, 2017.

New accounts were tested to determine if the proper documentation was obtained prior to the account being set up in Anzio. Additionally, MSL verified the applications were signed by the customer and the deposit amount on the application agreed to Anzio.

Exceptions were noted. See Observations #8 and #9.



4. Random sample forty-five (45) and haphazard sample twenty (20):
MSL selected a sample of adjustments from the total population of adjustments from October 1, 2016 through May 30, 2018.

Adjustments were tested to determine if they were approved by management, and if the adjustments were rationale-based on circumstances. Additionally, MSL traced the adjustments to the customer accounts in Anzio.

Exceptions were noted. See Observations #6 and #7.

5. Random sample thirty (30):
MSL selected a sample of exceptions from the total population of exceptions from October 30, 2016 through September 30, 2017.

Exceptions were reviewed to determine if the actions/corrections were justified.

We noted no exceptions in the sample selected.

6. Random sample thirty (30):
MSL selected a sample of work orders from the total population exceptions from October 30, 2016 through September 30, 2017.

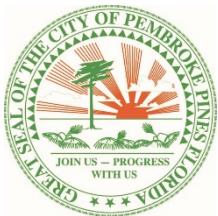
Work orders were reviewed to determine what the work orders were for and how they were noted. Additionally, MSL reviewed the work orders to determine if satisfactory conclusions were achieved.

We noted no exceptions in the sample selected.

7. Random sample fifty (50):
MSL selected a sample of refunds from the total population exceptions from October 30, 2016 through September 30, 2017.

Refunds were traced to the customer accounts in Anzio, recalculated for accuracy, and that the payee and check amount agreed to the supporting documentation provided by management.

We noted no exceptions in the sample selected.



OBSERVATIONS AND RECOMMENDATIONS

Observation #1 – Utilities Rate Changes – Public Outreach

It was noted that the City increased its water and sewer rates by approximately 25 percent on January 1, 2018. The rate change was a result of an evaluation of the City's overall water delivery system. During interviews with the Division, an official public outreach program was not conducted to inform citizens of this relatively large increase. It is also believed that the number of inquiries and complaints received by the Division increased shortly after this increase.

Recommendation: We recommend the Division implement a public outreach program to address issues when implementing rate increases. One of the most critical elements during a full rate increase for utilities is a communications strategy that uses the right messages. Framing messages that convey the right information, values, and emotions is the key to a successful public outreach program. Raising funds from rate-setting is a necessity for utilities to operate effectively; as well as implementing innovative technologies, and to incentivize conservation and to maintain water infrastructure.

Utilities that are effective in rate-changing communication campaigns tend to use messages that are feature-based, such as:

- Safety is the utilities' highest priority and governs every decision the City makes
- Provide money saving tips and tools to help customers reduce consumption and conserve
- The utilities strive to provide the delivery of reliable water and quality service

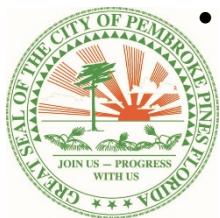
Channels/tools for public outreach, education, and engagement:

- Emails
- Webpage
- Customer bill
- Electronic and print newsletters
- Limited print ads
- News releases
- Social media: Twitter, Facebook
- Public meeting and presentations

Management's Response:

We concur with the Commission Auditor's recommendation. The City has held public meetings that were also aired on Pines Media TV and streamed on the City's website. The City's website was enhanced in the following ways:

- Began posting information/reports
- Videos were produced on how to read your water bill/how meters are read
- City Connect included articles regarding conservation, water quality and billing information
- City social media posted water information



A redesign of the Utilities Department portion of the City's website also occurred, similar to the Hurricane section, which produced the following:

- Easy-to-read information, resources and graphics that are continually updated
- Created videos addressing resident concerns – why the rate increase, new utilities billings, how to conserve water, etc.
- Coordination with the Utilities Department messages placed on the bill regarding the campaign
- Creation of graphics and special messages for social media
 - We now have Next Door and can provide information via this additional tool
- City Connect articles that outline why the City is doing things, what they are doing and how

Further, in holding Town Hall Meetings and/or quarterly presentation meetings, we proactively invite residents to ask tough questions of staff and experts. This offers transparency, accountability and direct access to staff and admin to get straightforward answers to their questions.

Observation #2 – Standard Operating Procedures

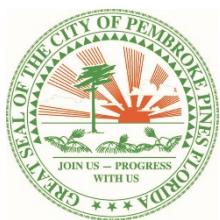
The Division did not have full and complete written policies and procedures to govern employees' day-to-day functions, as they relate to the water and wastewater billing system. The City has staff that was knowledgeable of their specific job functions, however, this could change with turnover in staff. Consequently, the knowledge base and skill sets currently retained at the City will be diminished. Detailed written procedures will help retain and transfer that knowledge to future office staff.

The *COSO Internal Control - Integrated Framework* establishes a common definition of internal controls, standards, and criteria by which organizations can assess their internal control systems. Written procedures enhance the control activities and information and communication components of a strong internal control framework. A lack of detailed written procedures over each critical process enhances the risk that procedures are not being performed according to management's guidelines and procedures, oversight, and approval.

Recommendation: The City should continue to develop its full and complete procedures over each critical process and tasks related to the water and wastewater billing system. These procedures should be periodically reviewed and updated to meet management's business requirements.

Management's Response:

We concur with the Commission Auditor's recommendation. The City's Utilities Administration, in conjunction with Utilities Department contractor, Jacobs, has already developed quite an extensive Standard Operating Procedures Manual (SOP). These SOPs are continually expanded to capture all processes and procedures within the department and are a continual work in progress. The established procedures, as outlined in the outsourced contract and in the City's Code of Ordinances and department policies, are updated when processes are enhanced or changed and reviewed to ensure compliance and understanding. SOPs are also revisited as a training refresher.



Observation #3 – Payment Plan Agreements

During our walkthrough of the City's utilities billing process, we noted that some customers are currently on a payment plan for delinquent bills. However, there is no City ordinance or policy granting the Division authority to issue payment plans. Further, there is no set policy within the Division on how customers can qualify or are approved.

At the time of the audit, there were a total of 12 payment plan agreements in place, with a repayment periods of between 3 and 12 months. All payment plans are authorized by the Administrative Supervisor of the Division.

The 12 payment plan agreements totaled approximately \$6,500 that is owed to the City, and the individual payment plan agreements ranged between \$40 and \$200.

Recommendation: The City should determine if the continued use of payment plans should be an approved process in dealing with delinquent bills. If so, a written and adopted process should be completed so the Division may have clear guidance on administrating such plans.

The policy should detail how customers can qualify for a payment plan, length of time a customer can remain on a payment plan, and who can authorize these transactions.

Management's Response:

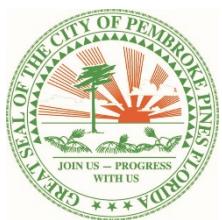
We concur with the Commission Auditor's recommendation. Utilities Administration will develop a written administrative policy for payment arrangements that will be done on a case-by-case basis and subject to approval by the City Manager.

Observation #4 – Electronic Complaint Management System

It was noted during our audit that the Division did not have an established complaint management system. The Division receives various degrees of customer complaints, as is common practice due to the nature of the Division. Complaints are an important way for City management to be accountable to the public, as well as providing valuable insight to review performance of the Division.

An effective complaint management system should provide the Division effective resolution of issues raised by dissatisfied customers in a timely manner, improve delivery of the Division's service, and improve the reputation of the City and its management.

Recommendation: The Division should implement a complaint management system. This may provide the Division the tools to meet efficient handling of complaints. The system should automate the processes of registering new complaints, manage existing complaints, automatic escalation of unresolved complaints, and managing complaint statutes. It should allow employees to work in a collaborative manner to resolve all complaints that are logged by the Division.



Management's Response:

We concur with the Commission Auditor's recommendation for an electronic complaint management system, but it is important to note that the department does have a manual complaint management system in place. The City is currently undergoing Enterprise Resource Planning (ERP) in which the implementation of an electronic utilities work order management program combined with a computer billing software program is the priority. This will enable streamlining, standardizing and integrating with all other necessary functions within the department (new account turn-ons and account final turn-offs, delinquent turn-offs, meter reading, etc.) in order to best address customer complaints, customer complaint response, complaint tracking, and complaint follow-up.

Observation #5 – Average Estimated Billings

During our walkthrough of the utilities billing process, we noted that in the event that a meter reader could not obtain a meter reading, the customer would be billed from the monthly average consumption over the previous three months of readings. If there were fewer than three months' readings available for the given property, then the estimate was computed over the months that were available. This could be the result of various reasons, i.e., locked fences, dog in the yard, meter covered by debris, etc. However, there are no written guidelines in the City's ordinances related to Water and Sewer regulations. There are no guidelines in the ordinances or in the Division's procedures addressing the repeated use of billing estimates.

We reviewed all estimated billings that were done by month from October 2016 through May 2018 and found 185 accounts that were billed through billing estimates for 20 consecutive months.

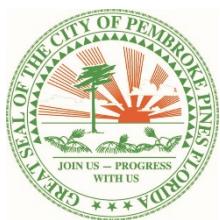
We also found approximately 100 accounts that had between 10 and 19 months of repeated use of billing estimates.

Further, when a meter is read that was previously billed using an average estimate, an adjustment billing would occur based on an actual reading of the meter. This could result in either a higher or lower bill for the customer, depending on the accuracy of the estimated bill against the actual consumption.

Recommendation: We recommend that the City create a definition of billing estimates and allowable uses for those estimates and implement that information into their ordinances and policies and procedures. We further recommend the City define length-of-use of billing estimates for individual accounts. The City should also investigate accounts that have several billing estimates in a consecutive period of time, as noted above.

Management's Response:

We concur with the Commission Auditor's recommendations. Utilities Administration, in conjunction with the Utilities Contractor, Utilities Compliance Manager and the City's Legal Department, will discuss, draft and help implement parameters for department procedures with regard to estimated utilities billing. A report will be created to identify length-of-use of consecutive billing estimates on a quarterly basis.



The following are responses by category:

On a monthly basis, the department reads approximately 43,000 meters. The number of estimated reads identified by the auditor represents approximately one-half of 1% of total meters read. Of the approximately 300 accounts the auditor identified, Utilities Administration categorized and noted the following:

A – Lift Stations Accounts (157 accounts)

Lift station accounts are representative of minimum usage accounts (0-3,000 gallons). The City has identified this type of City account as such and created a route of all lift station accounts to be estimated each month. The Utilities Administration will have staff read Lift Station meters each month.

B – Hydrant/Construction Accounts (88 accounts)

These types of accounts involve a meter that is issued to customers on a temporary basis and/or portable use within the City's water service boundaries. Due to the nature of these accounts, the City is reliant on the customer to submit monthly readings, which many do not do consistently or at all. A written contract is signed by the customer at issuance and are made aware of their responsibility to submit monthly. The City created a route of all hydrant/construction accounts to be estimated each month due to low response of compliance by the customers. As an incentive for meter readings to be called in, each account is estimated based on either past usage or at a minimum of 10,000 gallons.

In addition to this effort for customer compliance, the City has mailed certified returned receipt letters to each hydrant/construction account holder to bring in the meter for inspection of the readings and backflow by department staff in order to update our records. The department received less than 30% response. Utilities Administration will work to develop a policy by working with the department compliance manager and legal to explore what further action can be taken to eliminate the need to estimate these accounts.

C – Master Meter Accounts: Hollybrook and Century Village (6 accounts)

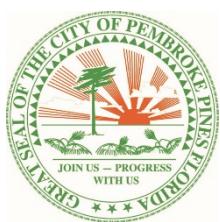
The department is working with the HOAs of these communities for a comprehensive plan to replace meters. This process is challenging due to field considerations, such as piping and backflow assembly configuration.

D – Backyard Accounts (41 accounts)

In some sections of the City, water meters are located in the backyards of the properties, which makes monthly meter reading access challenging due to various reasons: locked gates, dog in yard, obstructed, tampered with, etc. The City has planned water main replacement projects throughout the City which will include relocation of water meters to the front yard area, beginning with Pines Village.

E – Commercial Account (7 accounts)

One account is located inside a fenced construction site project with no access to the water meter. The other 6 accounts involved customer issues which have been remedied, and water meters have been manually read for at least the past 5 months.



Observation #6 – Billing Adjustments – Administrative Supervisor

During our testing of sixty-five (65) adjustments made from October 1, 2016 through May 30, 2018, we noted that in one instance, the Division’s Administrative Supervisor approved a billing adjustment to her own utilities account. There was no documentation noted that the adjustment was reviewed by another employee within the Division. Upon inquiry, we were told by the Division that the adjustment was made solely to test updated delinquent charges in the billing system, and the Supervisor used their account as a test account.

Recommendation: We recommend that the City implement procedures to address segregation of duties related to employees who can adjust their own accounts. Ideally, an employee should not have access or the authority to make adjustments to their own utilities account. However, at a minimum, the adjustment should be reviewed and approved by someone other than the employee making the adjustment.

Management’s Response:

We concur with the Commission Auditor’s recommendations. This was a one-time occurrence to test a process in the Utilities Billing System. In the future, should a situation arise in the middle of a process that appears to be in question, a City Utilities account will be used. Any test adjustments will be approved by Utilities Administration.

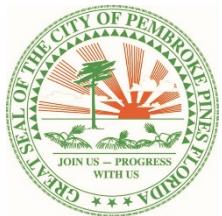
Observation #7 – Billing Adjustments – Documentation

During our testing of sixty-five (65) adjustments made from October 1, 2016 through September 30, 2017, we noted two (2) instances in which no documentation of the review and approval of the adjustment was found.

Recommendation: We recommend that the Division implement procedures to ensure all adjustments have documented evidence showing the reason for the adjustment and proper approvals.

Management’s Response:

We concur with the Commission Auditor’s recommendation and do have established guidelines in place. The current process requires that all adjustments be presented with backup documentation for review and approval by the City Contract Administrator. In one instance, the approved documentation for one roll-off sanitation account was eventually found. In the other instance, Administration would expect the paperwork was misplaced or misfiled and believed the adjustment was approved. The billing staff was reminded of the importance of document approval and retrieval for proof of the proper handling of adjustments going forward.



Observation #8 – New Accounts – Documentation

During our testing of thirty (30) new accounts opened from October 1, 2016 through September 30, 2017, we noted three (3) instances where the required documentation (i.e., valid driver's license, signed lease agreement, certificate of title, as applicable) was not found.

Recommendation: We recommend that the City implement procedures to ensure all customer accounts have documented evidence showing that the Division obtained the required documents for all opened accounts.

Management's Response:

We concur with the Commission Auditor's recommendation. The Utilities Department has written procedures for opening new utilities accounts, specifying all requirements. The three accounts found with only the application scanned without the required backup were all dated 10/2016. The electronic document management system was newly implemented in September 2016. Procedures were being defined and, at that time, Utilities Applications were filed separately from the supporting documents. Procedures have changed since this initial implementation. Currently, all supporting documents for new account applications are submitted as a packet and scanned together and are no longer filed separately, reducing the chance of miss-filing. All supporting documentation for these three accounts was found in boxed files and scanned into the accounts on 08-23-18.

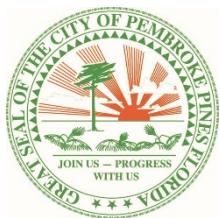
Observation #9 – Scanned Documentation

During our testing of thirty (30) new accounts opened from October 1, 2016 through September 30, 2017, we noted two (2) instances where the required documentation (i.e., valid driver's license, signed lease agreement, certificate of title, as applicable) scanned into the Division's database was illegible to be read electronically. However, the Division did produce hard copies of the required documentation.

Recommendation: If the Division decides to move to a full electronic record keeping of customer account documentation, we recommend that the Division implement procedures to ensure all customer accounts have been properly scanned into the system.

Management's Response:

We concur with the Commission Auditor's recommendation. Utilities/Jacobs Administration will implement a process to ensure success in the transition from hard copy to electronic copy document retention. The department has a written electronic filing guide that has been distributed to the staff. Both documents noted here have been re-scanned and are legible.



Observation #10 – Cashier Cameras

During our walkthrough of the Division's cash collection procedures at their Howard C. Forman Campus location, we noted the cashier's room had a surveillance camera. However, the camera was positioned in a manner that did not capture the cashier's activity. The camera is positioned on the back wall of the room, with the cashier's back to the camera obscuring their activity with the customer and cash drawer.

Further, the camera does not cover the location where the cash and check deposits are counted and completed.

Recommendation: The surveillance camera in the cashier's room should cover and record all areas where cash activity takes place. If feasible, the Division should place the camera in a different location to ensure all pertinent areas are covered by surveillance. Surveillance is most effective in preventing and detecting theft of cash or easily moveable assets when the surveillance captures potential areas of theft.

Management's Response:

We concur with the Commission Auditor's recommendation. The installation of surveillance cameras in the Public Services Building was focused on securing the offices and staff from the public access points to the building. The cameras in the Utilities Customer Service area, including the cashier area, were to focus on the identity of the customers in the unlikely event of theft, robbery, weapon use, etc. The department is working with TSD and the City's Security staff to order and install additional surveillance cameras which will include additional cameras to focus on each cashier station for internal control to monitor and deter possible theft.

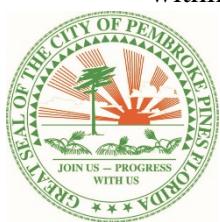
Observation #11 – Deposit Recount

During our walkthrough of the Division's deposit preparation at its Howard C. Forman Campus location, we observed that a second cashier reviewed and recounted the cash deposit for that day's activity. However, the second cashier only recounted the cash portion of the deposit and not the entire deposit. The item noted above refers to the activity of the walk-up cash collection window at the Howard C. Forman Campus location and not the mail processing location.

Recommendation: We recommend that the second cashier recount and agree the total deposit, rather than just the cash portion of the deposit. This would improve the Division's monitoring controls, as it would ensure that the entire deposit was verified by an employee that was not the preparer of the deposit.

Management's Response:

We concur with the Commission Auditor's recommendation. The department had been working with the Finance Department to process walk-up cash collection window checks the same as the mailed checks: via direct electronic batch scanned checks. This process will be implemented within the next couple of weeks.



Observation #12 – Test Run of Billing Changes

During our walkthrough of the Division's billing procedures, we noted that during the process of updating the City's bill rates for water and sewer, a test batch of bills are not run prior to making final changes to the bill rates in the billing system.

Currently, an email from the Finance Department is sent to various personnel within the City to notify them that water, sewer, and sanitation rates are to be adjusted annually using the Consumer Price Index and/or in accordance with other City Ordinances. The email is sent to City personnel in the City Manager's Office, the Public Services Department, the Division, the I.T. Department and other members of the Finance Department. After entering the rates, a report is created and emailed back to the sender, as well as all parties noted above, with the updated rates. The rates are then reviewed and verified by all parties noted above, based on the original email. The rates are then finalized in the system by the Customer Service Specialist.

Recommendation: We recommend that after the rates are reviewed and verified, a batch of bills should be run, on a test basis, to ensure that bills will be calculated as intended. A test run of bills prior to running the Division's normal bill runs could ensure that any errors in the rates or any unintended issues would be identified. This additional procedure would strengthen controls over the Division's rate change procedures, which are vital since any errors related to billing rates would cause customer and public backlash if not implemented correctly.

Management's Response:

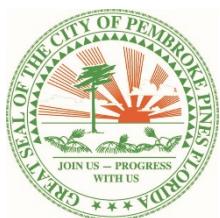
We concur with the Commission Auditor's recommendation. The Utilities Department, in conjunction with the Technology Services Department (TSD) will test a random sample of bills prior to rate changes going into effect.

Observation #13 – Photocopying Currency

During our walkthrough of the Division's billing procedures, we noted that an employee of the Division had photocopied U.S. currency as part of a documentation for a transaction. It is unclear why the currency was photocopied and retained as supporting documentation.

While Title 18, United States Code, Section 504, permits black and white reproductions of currency and other obligations, the reproduction needs to meet the size requirement under the Code. Size requirements that are in compliance with the Code are of a size of less than three-fourths or more than one-and-one-half, in linear dimension, of each part of the item reproduced. The reproduced currency was not in compliance.

Recommendation: We recommend that the Division cease to reproduce or photocopy currency of any kind. Further, staff should be instructed that the practice of photocopying and reproducing black and white images of U.S. currency, without meeting the size requirements noted above, would place the in City in noncompliance with United States Code.



Management's Response:

We concur with the Commission Auditor's recommendation. This matter has been discussed with all Utilities Customer Service staff. Representative was unaware of stated code. It is understood this should not be a part of the department's processes and procedures.

