

## Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1910	<b>Utility Billing</b>	Issued:	<b>1/17/2019</b>	
1A	Business Services management should ensure Utility Billing develops a formal quality control review process to help identify entries with incorrect amounts, calculation errors, or insufficient documentation. Also, the department should consider developing an automated method to upload UB Communicator bill requests into NorthStar.	April 2019: Business Services management worked with NorthStar support to create a report of account adjustments and created an internal policy for supervisory review and documentation.	Implemented	<input checked="" type="checkbox"/>
1B	Business Services management should ensure Utility Billing improves its NorthStar reconciliation process to include all related general ledger accounts.	April 2019: Business Services management worked with NorthStar support to update and implement the automated reconciliation report to include all related accounts.	Implemented	<input checked="" type="checkbox"/>
2	Utility Billing should take reasonable steps to verify that the rates provided by the Solid Waste and Water departments agree to the rates authorized by the City Council or approved by the department director. For ongoing special rates, Utility Billing should question why the rates have not been submitted for Council approval.	April 2019: Business Services plans to review the council-approved rates and work with the departments to verify those provided for NorthStar entry. Sept 2019: After Council approval of rate adjustments, the Solid Waste and Water departments completed system rate change forms for Utility Billing support to enter. The departments also verified and signed off on the completed rate changes prior to their billing effective dates. As well, the Business Services Director reviewed the rate change documentation, including department signoffs. Auditors reviewed documentation showing that these processes were applied.	Implemented	<input checked="" type="checkbox"/>
3	Utility Billing should not provide system access for employees with incompatible duties to enter account adjustments or should ensure management review of those entries.	April 2019: Business Services reported that employees are provided appropriate system access and the account adjustment report implemented in February 2019 is being monitored.	Implemented	<input checked="" type="checkbox"/>