

**Public Works - Streetlighting Program Audit 02-35**  
**Risk Analysis Work Sheet**

<b>Risk</b>	<b>Control</b>	<b>Control In Place</b>	<b>Assessment</b>	<b>Obj</b>
Claim against the City for a loss resulting from a light outage.	Complaints received by TECO from either the customer or City personnel. However, the City has no method of tracking requests initiated by the customer.	Yes / No	Medium to High	
Loss of revenue due to inaccurate billing for electricity use.	Each bill is reviewed in detail for adequate support. However, the detail is not extensive enough to ensure all credits for non-compliance with repair requests are provided.	No	High	