

Utility Accounting Division, Audit 01-15
Risk Analysis Work Sheet
November 29, 2000

Risk	Control	Control In Place	Probability of Occurrence	Assessment
MSS System capabilities will not agree with job responsibilities	System Administrator/Monitoring of system by key UAD employees periodically/Yearly survey sent out by MIS each March.	Yes	Low	
Write-offs are higher than industry standards	Monitored by Butch Hill. Periodic comparison to standards.	It is monitored by Mr. Hill, but no indication was made that they compare their performance with other, comparable entities or industry standards.	Medium	Should review
Accounts are not being assigned to the collection agency in a timely manner	MSS system automatically assigns accounts to the agency after three or four months of nonpayment	Yes	Low	
Locks are not being installed on meters in a timely manner and according to procedures	Manual review of system reports; service orders being performed per procedures.	Reports are being reviewed daily as produced.	Medium	Should review to determine if locks are being ordered and installed per procedures.
Zero usage account report exceptions are not being back billed.	Manual review of system report; correct judgment being used by Billing; procedures exist.	Yes	Medium	Should review due to potential lost revenue and ensure policies are being followed.
Clients are not being billed for services used.	MSS reports generated for known addresses that are being read.	Yes	Medium	Addresses may exist that are not being billed by the City for services used. Testing requested by UAD.