



Clerk of the Circuit Court
Board of County Commissioners
Marion County

Internal Audit Division

David R. Ellspermann
Clerk of the Circuit Court
Wallace K. Watford
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MEMORANDUM

TO: Janet Y. Tutt, Assistant County Administrator

FROM: David R. Ellspermann, Clerk of the Circuit Court

DATE: August 8, 2000

RE: SPECIAL REVIEW OF UTILITIES DEPARTMENT CUSTOMER BILLING SYSTEM

Pursuant to your request to me, the Internal Auditor has completed a special review of the Utilities Department customer billing system. You requested this review after receiving one customer complaint about not receiving timely bills, which resulted in late charges. The customer also alleged that other customers had similar complaints. This review was limited to understanding the billing system and evaluating the department's capability to provide accurate and timely accounts receivable billings to its customers.

Wallace Watford met with Utilities Department staff to discuss and observe the performance of the billing system. This limited review also included discussing, observing and evaluating the physical activities of department staff related to meter reading, customer billing and payment collection.

Based on the Internal Auditor's review, **we have concluded that** the Utilities Department's customer billing system is operating effectively and as designed. The system is able to produce accurate customer bills in a timely fashion. Monthly bills are printed and mailed as a batch to customer addresses provided by the customers. Therefore, the particular customer complaint you received seems quite exceptional and does not appear to be a product of, or caused by, the customer billing system. The customer billing system and accounts receivable issues will be addressed in further detail during a future operational audit of the department, as yet unscheduled.

We appreciate the opportunity to conduct this special review and trust these results meet your needs and expectations. We wish to express our gratitude to the Utilities Department staff, who were very helpful and forthcoming during this review.

c: James L. Lowry, County Administrator
Edwin L. Smith, Assistant County Administrator