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Date	Ver.	Action By	Action	Result
2/21/2013	2	City Commission	Approved as Recommended	Pass
1/29/2013	1	Audit, Finance and Legislative Committee	Approved as Recommended	

Review of GRU Billing and Collection (B)

In accordance with our Annual Audit Plan, the City Auditor’s Office has completed a Review of GRU Billing and Collection. The primary objective of this audit was to evaluate the system of management control over billing and collection processes related to GRU revenues. During our review, we interviewed key personnel, observed operations, reviewed management controls, and tested selected samples of transactions and supporting documentation.

Based on the results of our review, we believe that GRU has strong management controls in place to ensure that revenues are properly billed, collected and recorded. The attached report provides two recommendations related to billing adjustments and customer invoice processing, which we believe will strengthen the overall process of billing and collecting GRU revenues.

We request the City Commission accept our report and the General Manager’s response. Also, in accordance with City Commission Resolution 970187, Section 10, Responsibilities for Follow-up on Audits, we request that City Commission instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.

The City Commission:

1. Accept the City Auditor’s report and the response from the General Manager for Utilities, and
2. Instruct the City Auditor to conduct a follow-up review on recommendations made and report the results to the Audit, Finance and Legislative Committee.