



Hillsborough County Florida

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DATE: October 17, 2025

TO: George Cassady, Assistant County Administrator Public Utilities
Tom Fesler, Chief Financial Administrator
Lisa Rhea, Director Water Resources

FROM: Melinda Jenzarli, County Internal Auditor *MJ*

SUBJECT: Water Meter Reading to Billing Process Monitoring, Report #2025-16

Background: This report confirms the implementation of corrective actions related to the Water Meter Reading to Billing Process, Report #2024-04. The original report, issued on May 15, 2024, contained comments and recommendations to mature operations by enhancing controls to achieve business objectives and mitigate risks.

Approach and Scope: In conformance with the Institute of Internal Auditors Standard 15.2, "Confirming the Implementation of Recommendations or Action Plans," a systematic methodology was employed to monitor and confirm the implementation of management's action plans. This included:

- Inquiry: Discussions with Water Resources management regarding the progress of action plan implementation.
- Follow-up Assessment: A risk-based approach was used to determine the scope of follow-up assessments. This included:
 - Reviewing implemented Standard Operating Procedures (SOPs).
 - Determining whether the SOPs provide adequate guidance and align with written guiding principles.
 - Evaluating enhanced control designs for efficiency and effectiveness.
 - Testing activities performed for conformance with written guiding principles and control designs.

Results: Management's corrective actions appear to have achieved the desired results. As such, the County Internal Auditor has discontinued monitoring activities for this project. The monitoring results are detailed in Figure 1.

Please let me know if you would like to schedule a meeting to discuss this further.

COPY: Christine Beck, County Attorney
Bonnie Wise, County Administrator

ATTACHMENT: Figure 1 County Internal Auditor's Office Monitoring Activity Results

Figure 1: County Internal Auditor's Office Monitoring Activity Results

Report Issue #	Prior State Report #2024-04 Control Environment	Current State Report #2025-16 Enhanced Control Environment	Risk Has Been Mitigated
RISK: Monitoring and Reporting – Inaccurate			Yes
1.1.1	The Enterprise Solution Division's (Division) meter installation process SOP does not provide adequate guidance to ensure that Oracle CCS contains an accurate and complete list of active water accounts and associated meters.	SOPs were implemented or enhanced to include sufficient detail for process owners to complete meter installation and perform Oracle CCS integration and issue resolution. The SOPs are in a centralized network location to facilitate access by the applicable teams.	
1.1.2	The Division does not have a process for validating that the inventory of active analog meters is accurate and complete.	An automated process generates zero-read reports and creates field investigation activities in Oracle CCS to resolve meters without a billable read. A GIS Water Meter Application tool was developed to track and manage all meter locations and assist in resolving zero-read accounts.	
RISK: Transaction Processing – Data Entry			Yes
2.2.1	The Oracle CCS configurations generate an excessive number of ToDo tasks, many of which are false positives or do not add value.	The Oracle CCS rule configurations for Infrastructure and Maintenance Division meter reading and billing activities were updated. This update has led to a material improvement in the number of To-Do tasks generated and the percentage of billings completed on the first day of an account's billing cycle.	
RISK: Transaction Processing - Misperformance			Yes
4.1.1	The Division's leak and unexplained adjustment SOPs do not sufficiently consider all key aspects of the adjustment process or Board Policy requirements.	Leak and unexplained adjustment SOPs are planned to be updated by December 2025 to align with processes currently being performed in Oracle CCS. In the interim, the Water Bill Adjustment Policy is being followed to guide the leak and unexplained adjustment process.	
4.1.2	The leak and unexplained adjustment calculation spreadsheet templates lack sufficient protection to limit incorrect entries or adjustments to formulas.	The leak and unexplained adjustment calculation spreadsheet templates were enhanced to preserve formulas and restrict changes to only those cells containing variables, such as actual water usage per Oracle CCS.	

Report Issue #	Prior State Report #2024-04 Control Environment	Current State Report #2025-16 Enhanced Control Environment	Risk Has Been Mitigated
RISK: Transaction Processing - Misperformance			Yes
4.1.3	BOCC Water Bill Adjustment Policy 09.07.06.00 includes an extensive list of guidelines and requirements for both leak and unexplained adjustments that may hinder the County's efficiency and effectiveness in administering the program and complicate requests for customers.	The Water Resources Department continues to make diligent efforts towards completing a review of and proposing any revisions to BOCC Water Bill Adjustment Policy 09.07.06.00. Any recommendations are planned to be communicated during CY2026 Q1. In its current form, the BOCC Water Bill Adjustment Policy is operationally and legally sufficient.	