

**WATER DEPARTMENT  
DISTRIBUTION AND CONSUMER  
SERVICES DIVISION - CREDIT, COLLECTIONS,  
AND CALL CENTER OPERATIONS  
AUDIT 25-08  
FEBRUARY 7, 2025**



# City of Tampa

*Jane Castor, Mayor*

## Internal Audit Department

315 E. Kennedy Boulevard  
Tampa, Florida 33602  
Office (813) 274-7159

February 7, 2025

Honorable Jane Castor  
Mayor, City of Tampa  
1 City Hall Plaza  
Tampa, Florida

RE: Water – Credit, Collections, and Call Center Operations, Audit 25-08

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Water - Credit, Collections, and Call Center Operations. We thank the management and staff of the Distribution and Consumer Services Division for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover  
Internal Audit Director

cc: John Bennett, Chief of Staff  
Jean Duncan, Administrator of Infrastructure and Mobility  
Dennis Rogero, Chief Financial Officer  
Brad Baird, Deputy Administrator of Infrastructure  
Rory Jones, Water Department Director  
Elias Franco, Water Operations Director  
Sonia Quinones, Supervisor-Call Center Operations  
Luis Rivera, Assistant Supervisor-Credit and Collections  
Megan Birnholz-Couture, Assistant City Attorney

**WATER DEPARTMENT  
DISTRIBUTION AND CONSUMER SERVICES DIVISION  
CREDIT, COLLECTIONS, AND CALL CENTER OPERATIONS  
AUDIT 25-08  
FEBRUARY 7, 2025**

/s/ Rachael Dennis

---

Senior Auditor

/s/ Vivian Walker

---

Lead Senior Auditor

/s/ Christine Glover

---

Audit Director

**WATER DEPARTMENT  
DISTRIBUTION AND CONSUMER SERVICES DIVISION  
CREDIT, COLLECTIONS, AND CALL CENTER OPERATIONS  
AUDIT 25-08**

**BACKGROUND**

City of Tampa's Water Department (Department) provides safe, clean water to "over 733,000 people who live, work, and play in Tampa and parts of unincorporated Hillsborough County, across a 220-square mile service area." Customers can contact the Distribution and Consumer Services Division (Division) for utility services and account maintenance at [tampaconnect.com](http://tampaconnect.com), or by contacting the Utilities Call Center. This audit reviewed consumer services activities which includes the call center, credit, and collections.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY 2025 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to credit, collections, and call center activities are adequate.
2. Performance metrics are accurate and relevant.

**STATEMENT OF SCOPE**

The audit period covered activity that occurred from December 2023 to December 2024. Assessments were performed to determine whether the Division personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination. The Interactive Voice Response System (IVR) and Cayenta were reviewed for data reliability and deemed reliable.

**STATEMENT OF METHODOLOGY**

The following steps were taken to evaluate the Division's activities as they related to the stated objectives:

- Evaluate internal controls over credit, collections, and call center operations.
- Review relevant internal policies and procedures.
- Conduct interviews and inquiries of personnel within the Division.

The following steps were performed to determine the accuracy and relevance of metrics reported:

- Identified the CISCO telephone system as the source for metrics reported.
- Reviewed data reliability testing for CISCO generated data.

**STATEMENT OF AUDITING STANDARDS**

We conducted this performance audit in accordance with generally accepted government

auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### **AUDIT CONCLUSIONS**

Based upon the work performed during the planning phase, we conclude that:

1. The system of internal controls related to credit, collections, and call center activities are adequate.
2. Performance metrics are accurate and relevant.