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, 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.