

CITY AUDITOR'S OFFICE

Water and Sewer Rates

November 1, 2010

AUDIT REPORT NO. 1106

CITY COUNCIL

Mayor W.J. "Jim" Lane Lisa Borowsky Wayne Ecton Vice Mayor Suzanne Klapp Robert Littlefield Ron McCullagh Marg Nelssen



November 1, 2010

Honorable Mayor and Members of the City Council:

Enclosed is the audit report on *Water and Sewer Rates*. The objective was to evaluate the reasonableness and accuracy of the methodology used for calculating water and sewer rates administered by the Water Resources Division.

This audit concludes that Water Resources has a fairly comprehensive methodology with management-guided assumptions and practices and well documented data and calculations. Areas identified for improvement include formal documentation of the rate development process, presentation of proposed rate changes and coordination of information with the Finance & Accounting Division.

We would like to thank Water Resources and Finance & Accounting staff for their cooperation and assistance throughout this audit.

If you need additional information or have any questions, please contact me at (480) 312-7867.

Sincerely,

Sharron Walker, CPA, CFE

Brarron Nalkes

City Auditor

Audit Team:

Lisa Gurtler, Assistant City Auditor Erika Keel, Auditor

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EXECUTIVE SUMMARY

This audit was included on the Council-approved fiscal year 2010/11 audit plan, with the objective to evaluate the reasonableness and accuracy of the methodology used for calculating water and sewer rates.

The City's Water Resources Division serves approximately 87,000 water customers and 77,000 wastewater (sewer) customers. Water and sewer operations are part of the City's Enterprise Fund, which relies on rates and fees designed to recover the costs of these services.

As an enterprise operation, water and sewer rates are examined annually to ensure they recover all direct and indirect costs of service in accordance with Council-adopted financial policies. Further, any rate adjustments must be approved and adopted by City Council. The Division develops and maintains a multi-year financial plan, which is used to develop proposed rates in conjunction with the annual budget process.

The Water Resources Division has a fairly comprehensive methodology with management-guided assumptions and practices and well documented data and calculations. However, improvements can be made in the following areas:

Formal documentation of rate methodology and practices—While methodology and practices appear to be comprehensive, some rate development management practices have not been formally approved by City Council. Additionally, the rate development processes, such as steps to update the database and evaluate assumptions, are not documented in written procedures.

Presentation of proposed rate changes and coordination of budget and rate-related information—

- In presenting the annual proposed water and sewer rates, the typical residential utility bill has been based on inconsistent assumptions, which affects the year-to-year comparability.
- Budget staff prepares the Budget Book's Use of Funds schedule based on an estimation method rather than using projected cash flow information prepared by Water Resources staff.
- Certain operating costs and projected debt information in the multi-year financial forecasts was not always appropriately coordinated between Water Resources and Finance & Accounting staff.

BACKGROUND

The City's Water Resources Division serves approximately 87,000 water customers and 77,000 wastewater (sewer) customers. Water and sewer operations are part of the City's Enterprise Fund, which account for activities supported by rates and fees designed to recover the costs of services. Revenue sources include water and sewer charges, effluent sales¹, bond proceeds, and interest income; uses of funds include departmental operating costs, debt service, capital expenses, franchise fees and indirect cost allocations for City-provided support, such as accounting and legal services.

As an enterprise operation, water and sewer rates are examined annually to ensure they recover all direct and indirect costs of service in accordance with Council-adopted financial policies. Further, any rate adjustments must be approved and adopted by City Council. Table 1 shows the 5-year history of the City's approved water and wastewater rates based on a typical residential bill.

Table 1. Typical Monthly Residential Utility Bill* Fiscal Years 2006/07 - 2010/11

	FY 2006/07		FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11	
		%		%		%		%		%
	Rate	Change								
Water	\$35.13	5.2%	\$36.67	4.4%	\$38.63	5.4%	\$39.55	2.4%	\$39.55	0.0%
Sewer	\$19.39	6.1%	\$20.60	6.2%	\$21.81	5.9%	\$22.52	3.3%	\$22.52	0.0%
Total	\$54.52	5.5%	\$57.27	5.0%	\$60.44	5.5%	\$62.07	2.7%	\$62.07	0.0%

^{*} Assumes a 5/8" meter with 11,500 gallons water usage and 8,000 gallons wastewater usage.

SOURCE: Council approved annual Rates & Fees, FY 2006/07 - FY 2010/11.

From FY 2006/07 to 2008/09, this typical bill increased by 5% to 5.5% per year. In FY 2009/10, due to the poor economy, the City Council approved a lower rate increase of 2.7%. In FY 2010/11, Council did not approve an increase, in part due to approximately \$12 million to be received from the sale of Planet Ranch.²

In addition to water and sewer user fees, Scottsdale charges development fees for

¹ Effluent sales relate to wastewater treated to irrigation standards, which is primarily used for golf courses located in north Scottsdale.

² Planet Ranch, purchased in 1984 for its water rights, was approved for sale to Phelps Dodge (now Freeport-McMoRan) Corporation in July 2006. After a lengthy escrow period related to negotiating a federal lease and pending other parties meeting state and federal terms, this sale is expected to be completed during the first quarter of 2011. Proceeds will go into the Water enterprise fund.

infrastructure improvements and water supply acquisition and miscellaneous fees for services, such as moving meters, water lines or sewer lines.

Rate Structures

The City's water rate structure consists of a base service charge that varies depending on meter size and a usage charge, plus a 3.677% environmental fee applied to the total water charges. The usage charge is based on a 3-tier increasing block rate structure as shown in Figure 1.

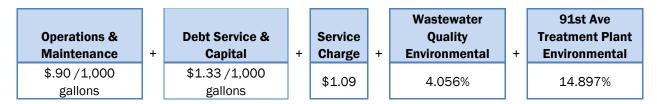
Figure 1. Water Rate Structure - Residential



SOURCE: City Code Sec. 49-48, Metered Domestic Rates; 5/8" water meter.

The wastewater rate structure consists of variable charges for operations, maintenance, debt service and capital costs. These charges vary by customer classification, such as single family residential, hotel or restaurant. In addition, a \$1.09 service charge and 2 environmental charges are applied, as shown in Figure 2.

Figure 2. Wastewater Rate Structure - Residential



SOURCE: City Code Sec. 49-141, Rates and User Charges; single family residential category.

Policies and Methodology Used to Develop Proposed Rates

Based on its current Water Resources Master Plan³, the Division develops and maintains a multi-year financial plan that is used to develop proposed rates in conjunction with the annual budget process.

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³ The plan, the most recent of which was prepared in 2008, focuses on long-term strategic planning and is reevaluated on an ongoing basis.

This financial plan includes key assumptions, such as projected water/sewer demand, population, changes in the customer base, and financial factors, which include:

Operating and capital costs.

• User rates, development fees, interest earnings and interfund loans.

According to Water Resources management, the impact to the utility bill is considered when determining the appropriate balance between rate increases and long-term debt financing. Because of their objective of keeping utility bill increases at or below the rate of inflation, management followed a practice of requesting marginal annual rate increases, together with use of debt financing, to avoid large increases at any one point in time.

While this has been a management practice for several years, it has not been adopted by City Council. The City Treasurer has recently proposed revisions so that City Council can decide whether to adopt management practices. These proposed Financial Policies include:

- Clarifying that, besides "all direct and indirect costs," cost recovery also includes "funding for debt service and future capital needs."
- Revising the development of rate adjustments from being "based on a 5-year financial plan" to a "multi-year financial plan that levels the impact of user rate changes."

• Bond issuance.

As there has not been a specific policy in the past, proposed revisions to Financial Policies also include guidance on debt management. The proposal is for Council to consider a policy requiring that Water and Sewer Enterprise funds use long-term debt when prudent, considering the bond rating impact and a long-term debt to plant assets ratio of 50% or greater.

• Reserves.

Water and sewer reserve levels are generally guided by bond indentures and Counciladopted Financial Policies.

- o Replacement and extension reserves, as required by bond indenture;
- Water and sewer utility reserves to cover the highest year's principal and interest payment, as required by bond indenture; and
- o Operating reserves up to 90 days as required by Financial Policies. Proposed revisions to financial policies may change this to "between 60 and 90 days."

In addition to the recommended changes to financial policy, future water and sewer rates may also be impacted by a rate study. Water Resources management is currently requesting proposals for a rate study to assist in the evaluation of the existing water and wastewater rate structure. In addition, the study would encompass the following:

- A user rate and fee model, including evaluation of water conservation refinements
- Water and wastewater costs of service analysis
- Water and wastewater 10-year financial plans (FY 2011/12 2020/21)
- Recommended water and wastewater rates for FY 2011/12

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⁴ Plant assets value is defined as being net of depreciation plus equity in any related joint venture.

Major Costs Impacting Rates

Water and sewer operating and capital costs are primarily affected by increased regulatory rules, water system distribution costs and planned system improvements:

Regulatory Compliance -

- State and federal regulatory requirements, including the Safe Drinking Water Act and Clean Water Act, set the standards for water treatment/delivery and wastewater treatment/collection respectively. Associated needs, such as facilities, staffing, chemicals, electricity and filter media, have continually escalated in cost.
- Arizona Groundwater Management Act, designed to reduce groundwater withdrawals, results in the increased use and distribution of surface and reclaimed water which require more treatment. It also requires the City to demonstrate a 100-year Assured Water Supply for existing and future demand.

Water Distribution - The shape and topography of the City's 185 square miles creates system complexities that impact electricity, maintenance and distribution costs. The complexities include factors such as number of pressure relief valves and miles of pipe.

Major Capital Projects -

- Water distribution system improvements to maintain aging systems and meet the infrastructure needs for downtown revitalization efforts.
- Sewer treatment plant improvements and expansions, both to the City's facilities and the shared 91st Avenue Wastewater Treatment Plant.
- Sewer collection system improvements to comply with Capacity, Management, Operations and Maintenance (CMOM) regulations.

Comparison of Local Water and Wastewater Rates

Based on a typical residential customer's bill, Table 2 compares Scottsdale water rates with those of other large valley municipalities. Scottsdale had the highest water rate in 3 of the last 4 years. In addition to distribution system complexities noted above, the cost difference also relates to heavier reliance on the Central Arizona Project (CAP) surface water supply versus the less expensive Salt River Project (SRP) water supply (priced at \$133 and \$25 per acre-foot, respectively). When compared to other municipalities, a smaller portion of Scottsdale falls within the SRP service area. Additionally, Water Resources management noted that due to soil that is naturally more arsenic-dense, the federal arsenic regulations have a more significant effect on the City's groundwater treatment.

Table 2. Comparison of Typical Residential Water Bill* for Large Valley Municipalities Fiscal Years 2007/08 – 2010/11

Fiscal Year	Tempe	Chandler	Gilbert	Phoenix	Scottsdale	Mesa
2010/11	\$25.05	\$25.88	\$27.14	\$33.57	\$39.55	\$39.80
2009/10	\$22.07	\$21.10	\$25.62	\$29.83	\$39.55	\$38.44
2008/09	\$21.36	\$21.10	\$24.18	\$27.04	\$38.63	\$37.35
2007/08	\$21.32	\$22.30	\$22.45	\$24.28	\$36.67	\$35.86

^{*}Assumes a 5/8" meter with 11,500 gallons of water usage.

SOURCE: Council Reports, annual adoption of Rates & Fees FY 2007/08 - 2010/11.

As shown in Table 3, a typical Scottsdale residential customer's wastewater bill has consistently been lower than most other large valley communities. While several factors contribute to a lower wastewater bill rate, Water Resources management noted that municipalities vary somewhat in whether certain water treatment costs are allocated to water or wastewater rates.

Table 3. Comparison of Typical Residential Wastewater Bill* for Large Valley Municipalities Fiscal Years 2007/08 – 2010/11

Fiscal Year	Chandler	Tempe	Scottsdale	Gilbert	Mesa	Phoenix
2010/11	\$19.97	\$21.29	\$22.52	\$25.63	\$25.82	\$30.66
2009/10	\$17.67	\$17.34	\$22.52	\$24.28	\$24.23	\$28.51
2008/09	\$17.67	\$14.10	\$21.81	\$23.36	\$23.17	\$27.15
2007/08	\$14.26	\$14.05	\$20.60	\$22.05	\$21.63	\$27.05

^{*} Assumes 8,000 gallons of wastewater usage.

SOURCE: Council Reports, annual adoption of Rates & Fees FY 2007/08 - 2010/11.

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OBJECTIVES, SCOPE, AND METHODOLOGY

This audit was included on the Council-approved fiscal year 2010/11 audit plan. The objective was to evaluate the reasonableness and accuracy of the methodology used for calculating water and sewer rates. Our audit scope primarily focused on residential water and sewer rates in effect during fiscal years 2009/10 and 2010/11. We did not audit the accuracy of each individual component used in the development of rates and fees (e.g., indirect cost allocations, development fees, miscellaneous service fees) beyond verifying that the amounts were properly included in the methodology.

To gain an understanding of the City's water and sewer rates, we reviewed:

- Scottsdale Revised City Code, Chapter 49 Water, Sewers, and Sewage Disposal.
- Arizona Revised Statutes: §9-511, Water and wastewater business; rates; procedures and §38-431, Notice of meetings.
- Council Reports with the accompanying ordinances related to the annual adoption of water and sewer rates in effect during fiscal years 2009/10 and 2010/11.
- Council Reports related to the adoption of financial policies in effect during fiscal years 2009/10 and 2010/11.
- City Treasurer's proposed revisions to financial policies submitted to the Budget Review Commission, dated September 2010.
- City Auditor's Reports No. 0030, Reclaimed Water Distribution System Rates; No. 0910, Water System Security Report; and No. 1003, Irrigation Water Distribution System.
- Budget Book 5-year Water Resources operating budget, capital improvement plan and supporting documentation for fiscal years 2009/10 and 2010/11.
- Integrated Water & Wastewater Master Plan dated March 2008.
- Draft Request for Statement of Qualifications (RFQ) for a water and wastewater rate study.
- Intergovernmental agreement No. 22699 for the 91st Avenue Wastewater Plant operated by the City of Phoenix for the Sub-Regional Operating Group (SROG).
- Water Resources multi-year financial plan, dated March 2010, developed and maintained by Water Resources staff and used to develop proposed water and sewer rates.
- City of Scottsdale Water Resources website.
- Central Arizona Project (CAP) and Salt River Project (SRP) websites for rates and service area coverage.

We also interviewed the Water Resources Executive Director, Enterprise Finance Director, Water Resources Planning & Engineering Director, Senior Budget Analysts, Budget Manager and Finance Manager.

To accomplish the audit objective, we:

 Verified that required rate components, reserves and debt coverage were included in the methodology.

- Traced major components of the Water Resources multi-year financial plan to source documentation, such as the Finance Manager-prepared bond schedule and SmartStream financial reports.
- Compared the Water Resources multi-year financial plan operating costs and revenues to the Budget Book 5-year Water Resources operating budget for completeness and accuracy.
- Compared the Water Resources staff-prepared capital improvement plan to projects included in the Budget Book and Integrated Water & Wastewater Master Plan for completeness and/or accuracy.
- Analyzed the Water Resources multi-year financial plan cost and revenue trends for reasonableness.
- Reviewed rate methodology to determine the reasonableness of management assumptions.
- Reviewed rate methodology to determine that individual components were accurately utilized in the calculation of rates.
- Reviewed accuracy of the presentation of rates and fees information in the Council Reports prepared by Water Resources staff.

Based on these audit procedures, we determined that Water Resources has a fairly comprehensive methodology with management-guided assumptions and practices and well documented data and calculations. However, formal documentation of the rate development process, presentation of proposed rate changes and coordination of information with Finance & Accounting can be improved.

We conducted this audit in accordance with generally accepted government auditing standards as required by Article III, Scottsdale Revised Code, §2-117 et seq. 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 work took place from August through October 2010, with Lisa Gurtler and Erika Keel conducting the work.

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FINDINGS AND ANALYSIS

1. The water and sewer rate data and calculations are well documented, but the methodology and some practices are not.

Water Resources staff maintains a comprehensive database to develop the proposed annual water and sewer rates. The database contains historical revenue and cost information along with actual and projected variables and assumptions used to develop the multi-year financial plan. Major variables and assumptions, as illustrated in Table 4, include water and sewer demands, population changes, base revenue growth, inflation rates, revenues, operating and capital costs, bond issuances, required reserves and payas-you-go capital funding reserves.

Table 4. Water Resources 5-Year Financial Plan Variables & Assumptions Fiscal Years 2009/10 – 2013/14

Assumption	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14
Water (MGD) Demand*	75.3	76.9	78.4	79.9	81.4
Sewer (MGD) Demand*	18.5	19.1	19.8	20.4	21.1
Population	251,910	255,510	260,010	262,710	265,840
Base Revenue Growth	.07%	.25%	.49%	.72%	.89%
General Inflation Rates		2.0%	2.5%	3.0%	3.5%
Sources of Funds**	\$315.2	\$323.5	\$272.0	\$253.1	\$245.5
Uses of Funds**	\$140.6	\$194.7	\$168.5	\$163.4	\$161.7
Bond Issuances**	\$75.0				
Replacement & Extension Reserve**	\$27.4	\$29.0	\$30.0	\$30.8	\$31.4
Water & Sewer Utility Reserve**	\$5.5	\$5.4	\$5.4	\$5.0	\$5.0
Operating Reserve**	\$16.6	\$19.6	\$20.3	\$22.1	\$22.9
Capital Improvement Projects Fund (Pay-as-you-go)**	\$45.2	\$50.8	\$42.4	\$37.1	\$38.3

^{*}MGD - million gallons per day.

SOURCE: Water Resources multi-year financial plan prepared by Water Resources staff.

This information is gathered from the Water Resources Planning & Engineering Director as well as various City staff within the Planning department and Finance & Accounting Division. Water Resources management reviews the projections resulting from the initial information and makes additional adjustments based on professional judgment.

^{**}Water and sewer combined, dollar amounts stated in millions.

According to Water Resources management, the impact to the combined utility bill is considered in determining the appropriate balance between rate increases and long-term debt financing. Management's stated planning objective is to keep utility bill increases at or below the rate of inflation. To accomplish this, Water Resources management's approach has been to incorporate marginal annual rate increases, which together with the use of debt financing are intended to avoid large rate increases at any one point in time.

While this methodology and practice appears to be comprehensive, the policy approach to rate development had not been approved by City Council. Instead, the Council-adopted financial policies only address cost recovery for enterprise funds. Recently, the City Treasurer has proposed a related financial policy for Council consideration.

Additionally, the rate development processes used by staff, including steps to update the database and considerations in evaluating assumptions, are not documented. Written policies and procedures can help ensure appropriateness of water and sewer rates, as well as assist with transitioning historical knowledge to new staff and ensure consistency of processes.

Recommendation:

Management should ensure written procedures are prepared to document the critical steps in the City's water and sewer rate methodology.

2. Presentation of proposed rate change effects and coordination of capital budget and rate-related information can be improved.

A. Presentation of proposed rate changes

Staff-prepared Council Reports for the annual water and sewer rate adoption illustrate the impact of proposed changes on a 'typical residential utility bill.' However, the assumptions have not always been consistent. Instead, the water meter size and number of gallons used have varied, which affects the year-to-year comparability.

In FY 2007/08, staff presented the proposed rate change's impact to a typical monthly utility bill based on a 3/4" water meter and 9,800 gallons of water usage. In FY 2008/09, staff illustrated the typical impact based on 11,500 gallons of water usage rather than 9,800. In FY 2009/10, staff changed the water meter size from a 3/4" meter to a 5/8" meter. Although the current assumptions are described, reasons for changing the prior year assumptions are not explained.

Changes in the assumptions can significantly affect the depiction of a typical bill. For example, using the adopted FY 2010/11 rates with a 5/8" meter and usage of 11,500 gallons, a typical water bill is \$39.55. Reducing the water meter size from a 3/4" to 5/8" can lower the monthly water bill by \$3.17 or 8%; increasing water usage from 9,800 to 11,500 gallons can increase the monthly water bill by \$5.71 or 14%.

Management explained that historically the assumptions used to depict a typical utility bill were based on median customer usage for that year. Recently they decided to align with the example that other municipalities use. For water, the typical illustration is based

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on a 5/8" meter and usage of 11,500 gallons per month; for sewer, usage is typically 8,000 gallons.

Using consistent comparisons, or explaining any adjustments to prior year methods, can clarify the impact of proposed rate changes and improve accuracy of year-to-year comparisons.

B. Coordination of capital budget information

Improvements can be made in presenting estimated cash flow needs for capital projects. The Budget Book's 5-year Capital Improvement Plan lists each project's costs based on estimates of when the funds need to be appropriated. The Budget Book's Use of Funds schedule is provided to illustrate the anticipated timing of expenditures, or cash flow. However, the Budget staff estimates a 65% across-the-board reduction to the 5-year plan project costs when preparing this Use of Funds schedule.

Using a forecasted 65% reduction to Water Resources projects is unnecessary because detailed cash flow projections for each project are readily available in the Water Resources multi-year financial plan. As a result, the information provided in the City's budget and financial plans may be less reliable.

C. Coordination of rate-related information

Information between Water Resources and Finance & Accounting is not always coordinated.

- In accordance with Council-adopted financial policy, the Water Resources staff forecasted future operating costs for new capital improvements and appropriately included these costs in developing water and sewer rates. However, this information was not included in the City's FY 2009/10 and FY 2010/11 Budget Books' Capital Improvement Plan – Operating Impact schedules.
- Conversely, the Budget staff included a \$454,438 charge in the FY 2010/11
 Budget Book's 5-Year Financial Forecast for water-related security services; this
 cost was not included in the Water Resources database for rate development.
 However, this omission, equating to less than .2% of budgeted costs, did not have
 a material impact on proposed rates.
- Additionally, the City's Finance Manager included in her debt service model two
 planned bond issuances that were not in the Water Resources multi-year financial
 plan. These planned issuances (\$20 million in FY 2012 and \$62 million in FY
 2014) were carried forward from the FY 2008/09 budget cycle, and the Finance
 Manager stated she had not been notified to defer or remove them.

Review by Water Resources and Finance & Accounting personnel provides an internal control for accuracy of capital and operating costs presented in the City's annual Budget Book and used for cash, investment and debt forecasting. When information is not appropriately coordinated, inaccurate information may be used in developing water and sewer rates or making decisions related to the City's budget and financial plans.

Recommendation:

A. Water Resources management should use consistent assumptions or ensure that changes in assumptions are clearly explained, along with appropriately revised historical trend information.

- B. Finance & Accounting management should consider projecting the capital project Use of Funds based on the department-provided cash flow estimates rather than an across-the-board reduction to the 5-year Capital Improvement Plan costs.
- C. Management should evaluate current processes to improve the communication of rate-related financial planning information.

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ACTION PLAN

1. The water and sewer rate data and calculations are well documented, but the methodology and some practices are not.

Management should ensure written procedures are prepared to document the critical steps in the City's water and sewer rate methodology.

MANAGEMENT RESPONSE: Management concurs.

PROPOSED RESOLUTION: Written procedures will be prepared during the process of preparing the FY 2011/12 financial plan update.

RESPONSIBLE PARTY: Enterprise Finance Director

COMPLETED BY: 6/30/2011

2. Presentation of proposed rate change effects and coordination of capital budget and rate-related information can be improved.

A. Water Resources management should use consistent assumptions or ensure that changes in assumptions are clearly explained, along with appropriately revised historical trend information.

MANAGEMENT RESPONSE: Management concurs.

PROPOSED RESOLUTION: Management will carefully consider any changes to assumptions and clearly explain the reasons for any necessary changes.

RESPONSIBLE PARTY: Enterprise Finance Director

COMPLETED BY: 6/30/2011

B. Finance & Accounting management should consider projecting the capital project Use of Funds based on the department-provided cash flow estimates rather than an across-the-board reduction to the 5-year Capital Improvement Plan costs.

MANAGEMENT RESPONSE: Finance & Accounting has forecasted the capital improvement plan annual use of funds based on historical activity at a 35% estimated rate to be able to project the budget amount that is to be carried forward to the next fiscal year. Finance and Accounting management will consider using cash flow estimates in the future.

PROPOSED RESOLUTION: Finance & Accounting management will consider using cash flow estimates to project the unexpended budget at year-end when developing the use of cash forecast during the FY 2011/12 budget development process

RESPONSIBLE PARTY: CIP Coordinator and Budget Manager

COMPLETED BY: FY 2011/12 budget development process

C. Management should evaluate current processes to improve the communication of raterelated financial planning information.

MANAGEMENT RESPONSE: Management concurs.

PROPOSED RESOLUTION: As part of the written procedures that will be documented for the financial planning process, a checklist will be prepared to identify the various data that needs to be coordinated between the Budget Office and Water Resources.

RESPONSIBLE PARTY: Enterprise Finance Director

COMPLETED BY: 6/30/2011

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City Auditor's Office

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