



Financial Services Procedure

SUBJECT: UBO Segregation of Duties Procedure

NO: UBO P1.29

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EFFECTIVE: August 10, 2015

I. Segregation of Duties

A. Utility Account Adjustments –

1. If an adjustment is warranted on a utility account, the resolution intake specialist in the Utility Billing Office (UBO) division of the Financial Services Department will prepare and sign an adjustment form.
 - a. If the adjustment is \$50 or less, he/she will give it to the “lead” customer service representative in UBO who will make the adjustment on the customer account in the computer system and will sign the form verifying completion.
 - b. If the adjustment is greater than \$50, the adjustment form is given to the UBO Billing Supervisor for review and approval. Once approved, the Billing Lead staff member will make the adjustment on the customer account in the computer system and will sign the form verifying completion. The billing lead staff member will scan the adjustment form to the customer’s account.
2. The Utility Accounts Manager has the authority to make any necessary adjustments on a utility account. He/she must sign on the adjustment form to verify that he/she made the adjustment.

B. Back-Up -

1. It is imperative each manager has a back up to their daily duties.
2. To mitigate any perception of lack of segregation of duties, the UBO functional analyst will run a report on a monthly basis for the Assistant Director of Financial Services to show the computer id’s that were used to initiate all daily processes for each day of the month.