Detroit Water & Sewerage Department

Policy & Procedure Review

July 12, 2019

Agenda

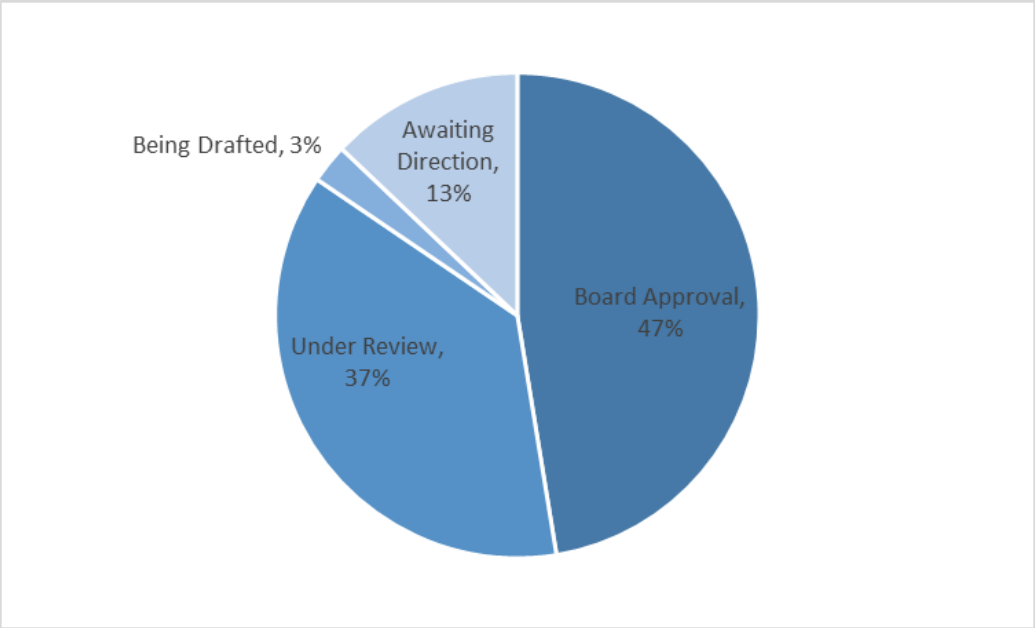
- Review P&P Progress
- Board Policy Review
  - Finance
  - IT
  - Security
- Discussion & Questions

Policy & Procedure Progress

Key notes:

> Continuing to review HR policies with a plan to deliver a subset over the coming months

> Meeting with Engineering/Operations to discuss path forward on corresponding policies



Finance

Month/Period End Close & Journal Entries

Key Policy Components

- Recognizes the City's directive, which covers the overarching month/period end close process
- Segregates duties in preparing and entering Journal Entries into the General Ledger
- Establishes process for generating and reviewing month/period end financial reports

Chart of Accounts

Key Policy Components

- Recognizes the City's directive, which covers the overarching policy related to the chart of accounts
- Establishes an internal (DWSD) process for requesting changes to the chart of accounts as well as a process for coordinating with the City to complete changes
- Establishes a process to review dormant accounts

Billing & Collections – Backbilling

Key Policy Components

- Establishes policy for backbilling customers who were unbilled or underbilled under the following circumstances:
  - Illegal usage or malfeasance (e.g., straight piping, meter tampering)
  - DWSD error (e.g., meter malfunction, error in the customer information system)
- Denotes the criteria used by the Billing Division to calculate the back bill (section 7.3.2)
- Allows customers to dispute a back bill and establishes a Back Bill Dispute Review Panel that will hold hearings

External Audit

Key Policy Components

- Requires an annual external audit and recognizes applicable legislative requirements
- Establishes a high level timeline for issuance of the audit report, including the need to coordinate with the City and the External Auditors to meet established deadlines
- Establishes protocol for reporting to the BOWC and remediating audit findings

Shared Services

Key Policy Components

- Requires the BOWC to review and approve all shared service agreements (SSA)
- Establishes criteria for evaluating SSAs including evaluation of efficiency gains, costs, and minimizing duplication of efforts
- Calls for preparing of Service Delivery Schedules and an annual review/reconciliation of costs

Informational Technology

Change Management

Key Policy Components

- Applies to changes to hardware, communications equipment/software, and software/applications
- Establishes Change Advisory Board (CAB), a group of personnel who review, approve, and prioritize change requests
- Establishes protocol for prioritizing and addressing change requests, including:
  - Standard changes
  - Business as usual changes
  - Expedited changes
  - Emergency Changes

User Account Management

Key Policy Components

- Establishes controls and protocol for adding, modifying, and terminating accounts; calls for use of the principle of least privilege for all accounts
- Considers variations in process for employees, personal service contractors, and vendors
- Prohibits shared accounts
- Calls for an annual review of user account access

Security

Chain of Command

Key Policy Components

- Establishes chain of command within the Security and Integrity Division, whereby concerns/complaints/inquiries are directed up to an immediate supervisor (Sergeant) for resolution
- Allows for exceptions in extenuating or exigent circumstances

Questions?

CITY OF DETROIT

Water & Sewerage Department

Thank you!

CITY OF DETROIT

Water & Sewerage Department