

Internal Audit Update

UDSA Finance & Audit Committee Meeting
January 5, 2018





Audit Plan Status – 2017

Testing In-Progress for UDSA Key Internal Controls. - 2013 T/TE, 2015, 2016A and 2016B Series

- ▲ Revenue – Billed kWh Sales
- ▲ Debt Service Payments
- ▲ Budget
- ▲ “Charge” Rate Calculation
- ▲ Days Sales Outstanding /Net Write Off Calculations
- ▲ Monthly Servicer Certificates
- ▲ Semi-Annual Servicer Certificates
- ▲ Monthly Tracking Report
- ▲ True – Up Adjustments
- ▲ Funding of Collection Account