



UDSA INTERNAL AUDIT UPDATE

November 16, 2021

2021 AUDIT PLAN STATUS

Completed Testing for UDSA Key Internal Controls - 2013 T/TE, 2015, 2016A, 2016B, and 2017 Series Bonds

- Revenue – Billed kWh Sales
- Debt Service Payments
- Budget
- Charge Rate Calculation
- Days Sales Outstanding/Net Write Off Calculations
- Monthly Tracking Reports
- Monthly Servicer Certificates
- Semiannual Servicer Certificates
- Annual Compliance Certificates
- Remittance Shortfall or Excess Remittance
- Funding of Collection Account