


## Gas Services Division - Utility Audit Section

### Summary of Past Audit Findings

DESCRIPTION OF AUDIT AREA	FY03	FY04	FY05	FY06	FY07	FY08
<b>Total Number of Audits Conducted</b>	<b>122</b>	<b>122</b>	<b>139</b>	<b>138</b>	<b>138</b>	<b>140</b>
<b><u>RATES</u></b>						
Not Charging Approved Rates	22	19	11	31	14	27
Statement of Intent to Increase Rates	8	0	0	0	0	2
<b><u>GAS UTILITY TAX</u></b>						
Underpaid Tax	19	15	21	9	12	16
Overpaid Tax	6	10	14	18	8	17
<b><u>ANNUAL REPORT</u></b>						
Inaccurate Annual Report	27	23	22	26	13	20
<b><u>UNIFORM SYSTEM OF ACCOUNTS</u></b>						
Failure to Adopt NARUC/FERC USOA	3	1	5	6	3	6
Misclassification of Accounts	14	4	4	7	10	16
Improper Books of Accounts	1	0	0	0	0	0
<b><u>TARIFFS</u></b>						
File all Required Tariffs	13	10	14	19	15	35
Amend Tariffs	14	14	12	20	11	14
Inaccurate Tariffs	7	13	6	9	8	15
Incomplete Tariffs	5	6	3	4	6	10
File Req. PGA/Escalator	14	10	16	21	15	21
Inaccurate PGA/Escalator	1	6	1	6	2	13
<b><u>QUALITY OF SERVICE</u></b>						
Refund Residential Deposits	1	1	1	0	2	1
Utility Bill (content)	1	5	2	2	3	5
Q of S (Other)	8	9	13	30	20	32
<b><u>OTHERS</u></b> (Not included above)	<b>33</b>	<b>23</b>	<b>26</b>	<b>16</b>	<b>24</b>	<b>47</b>
						
<b><u>AFRED DELIVERY FEE AUDITS</u></b>						
Underpaid AFRED Delivery Fee	4	7	5	8	6	3
Other AFRED Violations (combined)	11	12	18	24	22	14