

From: [Howe, Robin](#)
To: [Jones, DavidG;](#)
cc: [Howe, Robin;](#)
Subject: RE: Customer Adjustments
Date: Wednesday, June 08, 2011 9:11:06 AM

Dave,

1. No, I do not think this memo should be handled by Mary and Megumi. That's my opinion. I could work on it when I return from vacation and we could have a draft completed and reviewed by about the end of July. If you want to see what some of the content that would be in it - look at the 'Potential Issues' section at the bottom of each meeting writeup for SPU Customer Adjustments - and maybe there are some at the bottom of the CCSS Data Mining writeups as well.

2. The earliest references to this issue would have been noted under 'Potential Issues' at the bottom of some of the interviews for the SPU Revenue Cycle audits - they could have been as early as the Prelim interviews and I think they were - I could look them up tomorrow. We are talking about back in 2005, 2006, or '07 probably. I also compiled all the issues into a master Potential Exceptions List for the project and that can be found in the 'Workpaper Folder' under the SPU CCSS Billing audit. Reviewing customer adjustments controls is certainly included in the audit program for the CCSS Combined Billing audit, and it is documented in the audit program (CCSS-A8 I think?) but we didn't get to that audit module yet.

Let me know if you have any further questions. Robin

From: Jones, DavidG
Sent: Wednesday, June 08, 2011 8:48 AM
To: Howe, Robin
Subject: Customer Adjustments

Two questions:

1. Realistically, what would the timeline be for our producing a memo about the things SPU needs to do to improve its oversight of customer adjustments? You mentioned this yesterday. Is this something Mary and Megumi could start on while you're out of the office?
2. Where would I find the earliest reference to any risks we identified with customer adjustments? Did you say anything about this when you did the original SPU Revenue Cycle work plan?