OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR

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Deborah K. Nichols
District of Columbia Auditor
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Audit of Public Service Commission Agency Fund for Fiscal Year 2004

September 30, 2008

OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR
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Deborah K. Nichols
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Commissioner Bryan Weaver
Chairperson
Advisory Neighborhood Commission 1C
1812 Calvert Street, NW #D
Washington, D.C. 20009

Letter Report: Audit of Advisory Neighborhood Commission 1C for Fiscal Years 2005 Through 2008, as of March 31, 2008

Dear Commissioner Weaver:

Pursuant to Section 16 (d) of the Advisory Neighborhood Commissions Act of 1975 (ANC Act),[1] as amended, the District of Columbia Auditor (Auditor) conducted an audit of the financial accounts and operations of Advisory Neighborhood Commission (ANC or Commission) 1C.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of the audit were to determine whether:

1. ANC 1C's disbursements complied with the ANC Act, ANC Financial Management Guidelines[2] issued by the Office of the District of Columbia Auditor, and legal opinions issued by the Office of the Attorney General (OAG); and

2. internal controls were adequate to produce reliable financial information and ensure that the ANC's assets were properly safeguarded.

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[1] *See* Section 16 (d) of the Advisory Neighborhood Commissions Act of 1975, effective October 10, 1975, D.C. Law 1-21, D.C. Official Code § 1-309.13 (d) (2006 Supp.), as amended by the Comprehensive Advisory Neighborhood Commissions Reform Amendment Act of 2000, effective June 27, 2000, D.C. Law 13-135.

[2] Office of the District of Columbia Auditor, Advisory Neighborhood Commission Financial Management Guidelines (ANC Financial Management Guidelines), February 2003.

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EXECUTIVE SUMMARY

PURPOSE

In accordance with Section 455 of the District of Columbia Home Rule Act, as amended, Pub.L. No. 93-198,[1] and pursuant to D.C. Code, Section 34-912(a)(6),[2] the District of Columbia Auditor (Auditor) conducted an audit of the fiscal year 2004 financial activities of the Public Service Commission (PSC) Agency Fund.

CONCLUSION

The Auditor found that during fiscal year 2004, $2,234,870 in public utility assessments and refund transfers totaling $9,973 for defunct CLECs[3] were deposited into the PSC's Agency Fund and recorded in the District's System of Accounting and Reporting (SOAR).

The Auditor also found that the PSC's fiscal year 2004 Trust Fund Reconciliation Report, which was submitted to the Mayor and Council of the District of Columbia, agreed with our finding that $2,234,870 in public utility assessments and refund transfers totaling $9,973 for defunct CLECs were received by PSC and deposited into the Agency Fund in fiscal year 2004.

During fiscal year 2004, the PSC disbursed from the Agency Fund $832,908 for expenses related to ongoing case activity. Additionally, refunds of unexpended assessments totaling $1,250,139 were processed against the fund. The Auditor found that $832,908 in fiscal year 2004 expenditures processed against PSC's Agency Fund appeared to be reasonable and necessary expenses as required by D.C. Code, Section 34-912. The Auditor successfully reconciled all expense vouchers and refunds to the District's accounting system (SOAR).

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[1] *See* section 455 (b) of the District of Columbia Home Rule Act, approved December 24, 1973 (Pub. L. No. 93-198; 87 Stat. 803); D.C. Code § 1-204.55 (b) (2001) which states: "The District of Columbia shall each year conduct a thorough audit of the accounts and operations of the government of the District in accordance with such principles and procedures and under such rules and regulations as he [she] may prescribe. *See also* D.C. Code § 1-204.55 (c) which states: "The District of Columbia Auditor shall have access to all books, accounts, records, findings, and all other papers, things, or property belonging to or in use by any department, agency, or other instrumentality of the District government and necessary to facilitate the audit."

[2] *See* D.C. Code, Section 34-912(a)(6) which states that, "The District of Columbia auditor shall review the amounts deposited and disbursed by the Commission and the Office under this section and shall issue a report to the Mayor and the Council on each agency fund on a biennial basis."

[3] *See* report of the Public Service Commission of the District of Columbia for FY 2004 which states; A custodial account was established to serve as a repository for Competitive Local Exchange Carriers (CLECs) no longer operating in the District of Columbia, and left no forwarding communication or information. This account was necessary to facilitate the closure of formal proceedings and the refund process. Refund transfers for the defunct CLECs will be maintained in the custodial account until final disposition is determined.

PURPOSE

In accordance with Section 455 of the District of Columbia Home Rule Act, as amended, Pub.L. No. 93-198,[4] and pursuant to D.C. Code, Section 34-912(a)(6),[5] the District of Columbia Auditor (Auditor) conducted an audit of the fiscal year 2004 financial activities of the Public Service Commission (PSC) Agency Fund.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of the audit were to:

1. verify public utility revenue deposits to and disbursements from the PSC's Agency Fund for fiscal year 2004;

2. examine expenses charged against the PSC's Agency Fund to determine whether expense vouchers were supported by adequate documentation and whether the expenses were reasonable and necessary as required by D.C. Code, Section 34-912;

3. determine whether expense vouchers were properly reviewed and approved by appropriate PSC officials before payment; and

4. determine the amount of refunds to public utilities that were processed against PSC's Agency Fund.

The scope and period of the audit covered PSC's Agency Fund receipts, disbursements, and refunds for fiscal year 2004.

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[4] *See* section 455 (b) of the District of Columbia Home Rule Act, approved December 24, 1973 (Pub. L. No. 93-198; 87 Stat. 803); D.C. Code § 1-204.55 (b) (2001) which states: "The District of Columbia shall each year conduct a thorough audit of the accounts and operations of the government of the District in accordance with such principles and procedures and under such rules and regulations as he [she] may prescribe. *See also* D.C. Code § 1-204.55 (c) which states: "The District of Columbia Auditor shall have access to all books, accounts, records, findings, and all other papers, things, or property belonging to or in use by any department, agency, or other instrumentality of the District government and necessary to facilitate the audit."

[5] *See* D.C. Code, Section 34-912(a)(6) which states that, "The District of Columbia auditor shall review the amounts deposited and disbursed by the Commission and the Office under this section and shall issue a report to the Mayor and the Council on each agency fund on a biennial basis."

In conducting the audit, the Auditor reviewed relevant D.C. Code provisions, public utility revenue deposits to and disbursements from PSC's Agency Fund. The Auditor also reconciled the deposits to the District's System of Accounting and Reporting (SOAR) and Executive Information System (EIS). SOAR and EIS reflect all financial activity processed against the PSC's Agency Fund during fiscal year 2004. The Auditor also reconciled deposits made to PSC's Agency Fund to confirmation statements provided by Potomac Electric Power Company (PEPCO), Washington Gas, and Verizon.

Lastly, the Auditor interviewed PSC's chief financial officer and senior accounting and disbursing analysts, in addition to appropriate representatives from PEPCO, Washington Gas, and Verizon concerning their deposits to the PSC's Agency Fund.

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

BACKGROUND

The District of Columbia PSC is an independent agency of the District government established by Congress in 1913 to regulate electric, natural gas, and telephone companies in the District by functioning as a quasi-judicial agency. Today, the mission of the PSC is to serve the public interest by ensuring that financially healthy electric, gas, and telecommunications companies provide safe, reliable, and quality utility services at reasonable rates to District of Columbia residential, business, and government consumers. The PSC has rate-making and other regulatory authority over electric, natural gas, and telecommunications companies providing such services within the District of Columbia. The PSC is composed of a chairperson and two commissioners appointed by the Mayor with the advice and consent of the Council of the District of Columbia. Each commissioner serves a four-year term of office and is compensated at the District Service salary for a grade 17.

The PSC functions with two budgets: the annual operating budget for day-to-day operations and the assessment budget (PSC's Agency Fund) for expenses related to specific formal cases. The annual operating budget covers the costs of staff salaries, fringe benefits, rent, utilities, supplies, printing, equipment and maintenance, training, and professional publications. Like other District agencies, the PSC participates in the District's annual budget process. However, none of the monies expended by the PSC come from the District's general fund revenues. Instead, each public utility doing business in the District pays a pro rata share of the PSC's annual operating budget based on a reimbursement formula prescribed by law. The PSC assesses utilities on an annual basis for reimbursement of its operating expenses.

In carrying out its mission, the PSC may award contracts for legal, accounting, economic, engineering, court reporting, courier, and advertising services. The costs for these services are fully reimbursed to the PSC from revenue deposits made by PEPCO, Washington Gas, Verizon, and other utility providers in the District of Columbia.

The PSC sets public utility rates and otherwise regulates utilities through a formal legal process in which the affected public utility, the Office of the People's Counsel, and other interested parties have an opportunity to present their cases. Each public utility is authorized to charge rates that will permit the utility to earn a fair rate of return (or profit) on its capital in exchange for the right to conduct business in the District of Columbia. Utilities usually apply to the PSC for changes in rates or regulatory treatment.

D.C. Code, Section 34-912(a)(1), established the Public Service Commission's Agency Fund as a fiduciary fund in the District of Columbia Treasury. Section 34-912(a)(2) requires any public utility making application to the PSC to deposit sufficient dollars, as determined by the PSC, into the Agency Fund to cover the PSC's reasonable and necessary expenses pertaining to the application. Revenue deposits must be used exclusively for the payment of expenses arising from any investigation, valuation, revaluation, or proceeding conducted by the PSC and all expenses of any litigation, including appeals arising from decisions, orders, or other actions of the PSC.

D.C. Code, Section 34-912(a)(7), requires the PSC to issue an annual report to the Mayor and Council of the District of Columbia. The annual report must detail the name of each contractor hired, their qualifications, a brief description of their work, the number of persons employed by each contractor, the hourly rate charged by each person employed by the contractor, and the estimated value of each contract. Each voucher for payment must include an affidavit signed by the PSC's chief financial officer, or his/her designee, stating that the voucher was independently examined, including supporting documentation, and that the voucher was appropriate for payment in the stated amount. D.C. Code, Section 34-912(a)(2), requires that any excess funds deposited by a public utility for a formal case that has been closed shall be refunded to the utility. PSC Agency Fund financial records must adequately reflect all refunds made to a utility and identify the formal cases for which revenue deposits were refunded.

FINDINGS

DEPOSITS TO AND EXPENDITURES AND REFUNDS FROM THE PUBLIC SERVICE COMMISSION AGENCY FUND FOR FISCAL YEAR 2004

As previously noted, D.C. Code, Section 34-912(a)(2), permits the PSC to assess utilities for regulatory and litigation expenses associated with retaining technical and legal consultants to perform work required by proceedings before the PSC. The utility assessments are deposited into the PSC Agency Fund.

Summary of Agency Fund Activity for Fiscal Year 2004

Table I summarizes PSC's Agency Fund activity for fiscal year 2004.

TABLE I
Public Service Commission's Agency Fund:
Statement of Activity For Fiscal Year
Ending September 30, 2004

Beginning Balance (10/01/03)	$ 1,893,700
Receipts	2,234,870
Transfer into the Custodial Account[6]	9,973
Transfer Out of Closed Formal Cases	(9,973)
Expenditures	(832,908)
Refunds to Utilities	(1,250,139)
Ending Balance (09/30/04)	**$ 2,045,523**

Source: EIS/SOAR, Office of the D.C. Auditor

As of October 1, 2003, the beginning balance in PSC's Agency Fund was $1,893,700. Receipts of $2,234,870 less expenditures of $832,908 and $1,250,139 in refunds to the utilities resulted in an Agency Fund balance of $2,045,523. The ending balance is a reserve balance to be

[6] See Report of the Public Service Commission of the District of Columbia for FY 2004 which states; A custodial account was established to serve as a repository for Competitive Local Exchange Carriers (CLEC) companies no longer operating in the District of Columbia, and left no forwarding communication or information. This account was necessary to facilitate the closure of formal proceedings and the refund process. Refund transfers for the defunct CLECs will be maintained in the custodial account until final disposition is determined.

used for authorized expenses pertaining to ongoing case activity. Unexpended funds remaining after a formal case has been properly closed or terminated must be refunded to the appropriate public utility.

Fiscal Year 2004 Public Utility Assessments Deposited into PSC's Agency Fund

During fiscal year 2004, the PSC issued 36 Notice of Agency Fund Requirement Orders to PEPCO, Verizon, Washington Gas, and several small companies. PEPCO, Verizon, Washington Gas, and the other providers responded by submitting 36 checks totaling $2,234,870. The Auditor confirmed that the PSC received utility assessments totaling $2,088,318 from PEPCO, $59,368 from Verizon, $11,333 from Washington Gas, and $75,851 from other small companies, and deposited the funds into PSC's Agency Fund.

The Auditor reconciled the $2,234,870 in utility assessments to District Treasury deposit tickets, SOAR financial reports, utility confirmation statements, and PSC's fiscal year 2004 Trust Fund Reconciliation Report, which was submitted to the Mayor and Council of the District of Columbia.

Table II presents fiscal year 2004 deposits made to PSC's Agency Fund. (See Appendix I for a brief description of each formal case.)

TABLE II

Public Utility Assessments Deposited Into
The Public Service Commission's Agency Fund
During Fiscal Year 2004

Public Utility	Formal Case (FC) Number		Amount	Date PSC Received Check	Date of Deposit
PEPCO	1023	$	405,550	08/21/03	09/05/03
	945	$	739,635	12/19/03	12/22/03
	1017	$	191,800	12/30/03	12/31/03
	712	$	11,333	02/05/04	02/10/04
	991	$	225,000	03/30/04	03/31/04
	1017	$	515,000	05/21/04	05/27/04
PEPCO Total		**$**	**2,088,318**		
VERIZON	TAC-13	$	3,750	10/22/03	10/24/04
	TAC-16	$	2,750	10/22/03	10/24/03
	TAC-17	$	21,500	10/22/03	10/24/03
	TAC-14	$	1,250	12/17/03	12/18/03
	712	$	11,333	01/27/04	01/28/04
	TAC-16	$	16,250	05/03/04	05/05/04
	962	$	2,534	03/04/04	03/10/04
VERIZON Total		**$**	**59,368**		
WASHINGTON GAS	712	$	11,333	04/25/03	05/02/03
WASH. GAS Total		**$**	**11,333**		
OTHER -PROVIDERS					
ALLEGIANCE TELECOM	962	$	2,534	04/13/04	04/27/04
AT&T	TAC-16	$	2,750	10/23/03	10/24/03

AT&T	TAC-16	$ 16,250	05/05/04	01/10/04
AT&T	962	$ 2,534	03/02/04	03/25/04
AT&T/TELEPORT	962	$ 2,534	03/02/04	03/25/04
CLARICOM NETWORK	962	$ 2,534	03/25/04	03/30/04
CTC COMM.	962	$ 2,534	03/08/04	03/10/04
EUREKA BROADBAND	962	$ 2,534	03/11/04	03/25/04
FOCAL COMM.	962	$ 2,534	03/02/04	03/10/04
GLOBAL CROSSING	962	$ 2,534	03/29/04	03/31/04
GLOBAL CROSSING	TAC-19	$ 2,417	05/14/04	05/27/04
LOOKING GRASS	962	$ 2,534	03/23/04	03/25/04
METRO TELECOM	962	$ 2,534	02/27/04	03/10/04
QUEST SERVICES	962	$ 2,534	03/11/04	03/25/04
STARPOWER	962	$ 2,534	03/22/04	03/25/04
STARPOWER	TAC-13	$ 3,750	10/10/03	10/17/03
VERIZON AVENUE	962	$ 2,534	03/22/04	03/25/04
WINSTAR COMM.	962	$ 2,534	03/24/04	03/30/04
WORLDCOM	962	$ 2,534	03/0804	03/10/04
WORLDCOM ICC	962	$ 7,603	03/08/04	03/10/04
XO MANAGEMENT	962	$ 2,534	02/27/04	03/10/04
1800-RECONEX	962	$ 2,534	03/08/04	03/10/04
Total Other-Providers		**$ 75,851**		
GRAND TOTAL DEPOSITS		**$ 2,234,870**		

Source: Public Service Commission, SOAR/EIS and the Office of the D.C. Auditor

Fiscal Year 2004 Expenditures Processed Against PSC's Agency Fund Appeared to be Reasonable and Necessary

During fiscal year 2004, the PSC processed 48 expense vouchers and journal entries totaling $832,908 against the PSC Agency Fund. The Auditor reconciled the $832,908 in expenditures to individual expense vouchers and the District's accounting system.

Approximately ninety-seven percent (97.43%), or $811,505, of the total confirmed expenses paid by the PSC during fiscal year 2004 were for professional services provided by attorneys, economists, engineer consultants, and certified public accountants. Two percent (2.57%), or $21,403, of the confirmed expenses were for administrative costs including travel, copying, telecommunications, delivery, and transportation services. PSC's Agency Fund expenditures appeared to be reasonable and necessary expenses as required by D.C. Code, Section 34-912. Further, each expense voucher was properly signed and approved for payment by an authorized PSC official.

Fiscal Year 2004 Refunds of Unexpended Assessments Processed Against PSC's Agency Fund

During fiscal year 2004, the PSC processed 44 refund vouchers and journal entries totaling $1,250,139 against the PSC Agency Fund. The auditor reconciled the $1,250,139 in refunds of unexpended assessments to individual vouchers and the District's accounting system. These refunds included: $617,422 to PEPCO, $383,258 to Verizon, $206,905 to Washington Gas, and $42,554 to other small companies. Table III presents fiscal year 2004 refunds of unexpended assessments to public utilities.

TABLE III
Public Service Commission Agency Fund:
Fiscal Year 2004 Refunds to Public Utilities

VENDOR	REFUND AMOUNT	
PEPCO	$	617,422
VERIZON	$	383,258
WASHINGTON GAS	$	206,906
STARPOWER	$	14,624
BUSINESS TELECOM	$	625
CAT COMMUNICATIONS	$	334
CORECOM, ATX	$	249
MCI WORLDCOM	$	13,760
NEXTEL	$	838
STERLING INTERNATIONAL	$	375
XSPEDIUS	$	11,750
TOTAL REFUNDS	**$**	**1,250,139**

Source: Public Service Commission and the Office of the D.C. Auditor

Fiscal Year 2004 Refunds Transferred to Custodial Accounts

The PSC of the District of Columbia established a custodial account to serve as a repository for Competitive Local Exchange Carrier (CLEC) companies no longer operating in the District of Columbia who left no forwarding addresses. According to the PSC, the custodial account was necessary to facilitate the closure of formal proceedings and the refund process.

During fiscal year 2004, the PSC processed two (2) journal entries totaling $9,973 to transfer refunds from the closed formal case proceedings to the custodial account.[7] The Auditor reconciled the $9,973 in refunds of unexpended assessments transferred into the custodial account to individual

[7] *See* report of the Public Service Commission of the District of Columbia for FY 2004 which states; A custodial account was established to serve as a repository for Competitive Local Exchange Carriers (CLECs) no longer operating in the District of Columbia, and left no forwarding communication or information. This account was necessary to facilitate the closure of formal proceedings and the refund process. Refund transfers for the defunct CLECs will be maintained in the custodial account until final disposition is determined.

CONCLUSION

The Auditor found that during fiscal year 2004, \$2,234,870 in public utility assessments and refund transfers totaling \$9,973 for defunct CLECs[8] were deposited into the PSC's Agency Fund and recorded in the District's System of Accounting and Reporting (SOAR).

The Auditor also found that the PSC's fiscal year 2004 Trust Fund Reconciliation Report, which was submitted to the Mayor and Council of the District of Columbia, agreed with our finding that \$2,234,870 in public utility assessments and refund transfers totaling \$9,973 for defunct CLECs were received by PSC and deposited into the Agency Fund in fiscal year 2004.

During fiscal year 2004, the PSC disbursed from the Agency Fund \$832,908 for expenses related to ongoing case activity. Additionally, refunds of unexpended assessments totaling \$1,250,139 were processed against the fund. The Auditor found that \$832,908 in fiscal year 2004 expenditures processed against PSC's Agency Fund appeared to be reasonable and necessary expenses as required by D.C. Code, Section 34-912. The Auditor successfully reconciled all expense vouchers and refunds to the District's accounting system (SOAR).

Respectfully submitted

Deborah K. Nichols
District of Columbia Auditor

[8] *See* report of the Public Service Commission of the District of Columbia for FY 2004 which states; A custodial account was established to serve as a repository for Competitive Local Exchange Carrier (CLECs) no longer operating in the District of Columbia, and left no forwarding communication or information. This account was necessary to facilitate the closure of formal proceedings and the refund process. Refund transfers for the defunct CLECs will be maintained in the custodial account until final disposition is determined.

APPENDIX

APPENDIX I

Description of Formal Cases In Which Utilities Made Deposits to the Public Service Commission's Agency Fund During Fiscal Year 2004

FORMAL CASE NUMBER	DESCRIPTION OF CASE
PEPCO	
712	In the Matter of the Investigation in the Procedures for Dealing with Attrition and Presentation of rate cases.
945	In the Matter of the Investigation into Electric Services Market Competition and Regulatory Practices.
991	In the matter of the Investigation into Explosions Occurring in or around the Underground Distribution System of the Potomac Electric Power Company.
1017	In the Matter of Development and Designation of Standard Offer Service in the District of Columbia.
1023	In the Matter of the Joint Investigation into the Effect of the Bankruptcy of Mirant Corporation on Retail Electric Service in the District of Columbia.
VERIZON	
712	In the Matter of the Investigation in the Procedures for Dealing with Attrition and Presentation of rate cases.
962	In the Matter of the Implementation of the Requirements of the District of Columbia Telecommunications Act of 1996.

TAC-13	In the Matter of the Complaint of Starpower Communications, LLC against Verizon Washington, DC Inc.
TAC-14	In the Matter of the Complaint of Worldcom Inc., against Verizon Washington, DC Inc.
TAC-16	In the Matter of the Petition of AT&T Communications Washington DC Inc. for Enforcement of the Interconnection Agreement with Verizon Washington, DC Inc.
TAC-17	In the Matter of the Petition of US LEC Virginia for Arbitration with Verizon Washington, DC.
WASHINGTON GAS LIGHT	
712	In the Matter of the Investigation in the Procedures for Dealing with Attrition and Presentation of rate cases.
GLOBAL CROSSING	
TAC-19	In the Matter of the Petition of Verizon Washington DC Inc. Pursuant to Section 252(B) of the Telecommunication Act of 1996.

AGENCY COMMENTS

AGENCY COMMENTS

On September 15, 2008, the Office of the District of Columbia Auditor submitted this report in draft for review and comment to the Chief Financial Officer of the Public Service Commission, the Chairperson of the Public Service Commission, and the Executive Director of the Public Service Commission.

Written comments were received from the Chairperson of the Public Service Commission on September 30, 2008. Where appropriate, changes were made to the final report based upon the comments received. All written comments are appended, in their entirety, to the final report.

Public Service Commission of the District of Columbia
1333 H Street, N.W., 2nd Floor, West Tower
Washington, D.C. 20005
(202) 626-5115
ayates@psc.dc.gov

AGNES ALEXANDER YATES
CHAIR

September 29, 2008

Deborah K. Nichols
District of Columbia Auditor
717 14th Street, NW
Suite 900
Washington, DC 20005

Dear Ms. Nichols:

The District of Columbia Public Service Commission (Commission) appreciates the opportunity to comment on your draft of the Audit of the Public Service Commission Agency Fund (Agency Fund) for fiscal years 2003 and 2004. Since there were no exceptions identified, the Commission does not desire to provide comments on the report. However, there are minor edits enclosed for your review.

I am pleased with the results of your review and commend your staff on the manner in which the audit was conducted. Please contact me if you have any questions or have your appropriate staff person contact Dr. Phylicia Fauntleroy Bowman, Executive Director, on (202) 626-9176 or Mr. Irvin L. Logan, Agency Fiscal Officer on (202) 626-5133.

Sincerely,

Phylicia Fauntleroy Bowman
for
Agnes A. Yates

Agnes A. Yates

cc: Phylicia Fauntleroy Bowman, Executive Director
Irvin L. Logan, Agency Fiscal Officer

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