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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Chief  
State of Rhode Island Office of Internal Audit  
Providence, Rhode Island

We have performed the procedures enumerated below, which were agreed to by the State of Rhode Island Office of Internal Audit (the "Office of Internal Audit") (the specified party), on information related to water quality protection charges reported by each of the suppliers identified by the Office of Internal Audit (the "Supplier") for the respective Supplier's annual billing cycles occurring during the periods within 2014, 2015, and 2016. Each Supplier is responsible for maintaining records and reporting information related to water quality protection charges. The sufficiency of these procedures is solely the responsibility of the Office of Internal Audit. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures are as follows:

1. Obtain from each Supplier a schedule presenting the following information required to be reported and maintained by each Supplier under Rhode Island General Law Title 46, *Waters and Navigation*, Chapter 15.3, *Public Drinking Water Supply System Protection*, Section 9, *Collection of Charges* (the "Schedule of Historical Information"):
  - a. Number of gallons produced
  - b. Number of gallons produced that are subject to the water quality protection charge ("WQPC")
  - c. Amount of WQPC billed and to be remitted to the General Treasurer of the State of Rhode Island (the "General Treasurer") under Rhode Island General Law Title 46, *Waters and Navigation*, Chapter 15.3, *Public Drinking Water Supply System Protection*, Section 9(b), *Collection of Charges*
  - d. The Supplier's customer billing frequency

Compare the information included on the accompanying Schedule of Historical Information for each Supplier to the respective Supplier's billing or similar records.

Appendix 1 reflects the findings related to comparison of information included on the Schedule of Historical Information to the respective Supplier's billing or similar records.



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2. Recalculate the WQPC billed and to be remitted by the Supplier to the General Treasurer based on the number of gallons produced subject to the WQPC reported by the Supplier on the Schedule of Historical Information based on the WQPC rate under Rhode Island General Law Title 46, *Waters and Navigation*, Chapter 15.3, *Public Drinking Water Supply System Protection*, Section 5, *Water Quality Protection Charge*. The formula used to recalculate the WQPC is as follows:  $\$ 0.0292 \times 57\% = \$ 0.016644$ .

Appendix 2 reflects the findings related to the recalculation of the WQPC.

3. Compare the amount of the WQPC to be remitted by the Supplier to the General Treasurer to the amount received by the General Treasurer based on remittances or other supporting documentation provided by the General Treasurer or by the Department of Administration Division of Planning.

The Schedule of Historical Information reflects the findings related to comparison of the amount of WQPC to be remitted to the amount of WQPC received for each period during the supplier fiscal years of 2014, 2015, and 2016. Appendix 4 reflects the aggregate amount, if any, underpaid/(overpaid) by the Supplier to the General Treasurer during the periods within 2014, 2015 and 2016.

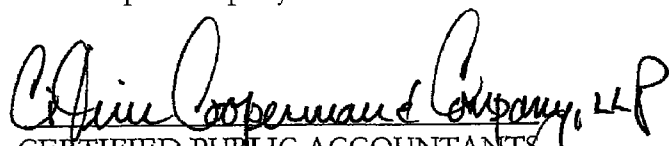
4. Determine whether the amount of the WQPC to be remitted by the Supplier to the General Treasurer was received by the General Treasurer on or before the 20<sup>th</sup> day of the second month following the month of billing as required under Rhode Island General Law Title 46, *Waters and Navigation*, Chapter 15.3, *Public Drinking Water Supply System Protection*, Section 9(a)(1), *Collection of Charges*.

Appendix 3 reflects the findings related to the timeliness of the WQPC required to be remitted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the information related to water quality protection charges reported by each of the Suppliers for the respective Supplier's annual billing cycles occurring during the periods within 2014, 2015, and 2016. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

While performing the agreed-upon procedures, we received additional information from certain Suppliers that is not within the scope of the procedures and have included it as other information in the accompanying appendices.

This report is intended solely for the information and use of the Office of Internal Audit and is not intended to be and should not be used by anyone other than this specified party.

  
CERTIFIED PUBLIC ACCOUNTANTS

Providence, Rhode Island  
August 14, 2018

2013/2014 Reporting Period

Per Amounts Reported by the Supplier

Name of Supplier	Supplier's Reporting Period	Total Number of Gallons Billed	Number of Gallons Exempt from WQPC	Number of Gallons Subject to WQPC	Dollar Amount of WQPC Calculated by Supplier	Dollar Amount of Charge to be Remitted Based on Statutory Calculation	Dollar Amount of WQPC Received by General Treasurer	Amount Supplier Owes (Overpaid) to General Treasurer
Block Island Water Department	July 2013 - June 2014	19,026,000	-	19,026,000	3,166	3,166	3,166	-
Bristol County Water Authority	July 2013 - June 2014	1,009,695,690	103,823,408	905,872,282	150,682	150,773	129,933	20,840
Cumberland Water Department	July 2013 - June 2014	624,885,415	57,065,089	567,820,326	89,796	94,508	89,796	4,712
East Providence Water Department	July 2013 - June 2014	1,193,819,204	82,256,646	1,111,562,558	194,168	185,008	194,168	(9,160)
East Smithfield Water District	January 2014 - December 2014	162,717,784	32,914,906	129,802,878	14,348	21,604	22,653	(1,049)
Harrisville Fire District	January 2014 - December 2014	77,400,854	-	77,400,854	12,933	12,933	12,933	-
Greenville Water District	January 2014 - December 2014	300,735,043	4,865,112	295,867,931	49,178	49,178	49,178	-
Jamestown - Water Division	July 2013 - June 2014	53,382,411	2,496,636	50,885,775	8,460	8,460	8,460	-
Johnston Water Control Facility	April 2013 - April 2014	197,705,597	-	197,705,597	20,838	32,906	36,443	(3,537)
Kent County Water Authority	July 2013 - June 2014	2,373,861,885	128,805,952	2,245,055,933	344,898	344,898	314,147	30,751
Kingston Water District	July 2013 - June 2014	104,464,000	33,881,314	70,582,686	11,745	11,745	11,745	-
Lincoln Water Commission	July 2013 - June 2014	679,529,777	-	679,529,777	109,861	113,101	109,861	3,240
Narragansett - Water Department	January 2014 - December 2014	248,760,490	4,016,012	244,744,478	46,713	40,735	22,043	18,692
Newport Water Division	July 2013 - June 2014	1,820,656,554	746,125,595	1,074,530,959	178,845	178,705	178,705	-
North Kingstown Water Department	July 2013 - June 2014	613,124,857	-	613,124,857	102,049	102,049	82,426	19,623
North Smithfield Water Department	October 2013 - September 2014	48,413,541	1,828,023	46,585,518	7,754	7,754	4,765	2,989
North Tiverton Fire District	January 2014 - December 2014	124,144,711	-	124,144,711	20,658	20,658	20,658	-
Pascag Utility District	January 2014 - November 2014	100,469,763	3,969,530	96,500,233	16,292	16,292	16,292	-
Pawtucket Water Supply Board	July 2013 - June 2014	2,706,709,595	342,546,723	2,364,162,872	393,491	393,491	393,491	-
Portsmouth Water & Fire District	July 2013 - June 2014	301,750,000	1,372,000	300,378,000	49,983	49,983	49,983	-
Providence Water Supply Board	July 2013 - June 2014	9,545,069,476	374,997,050	9,170,072,426	1,517,456	1,526,267	1,517,456	8,811
Quonset Development Corp.	July 2013 - June 2014	179,640,298	1,055,300	178,584,998	29,731	29,731	29,731	-
Richmond Water Supply System	August 2013 - July 2014	14,617,013	-	14,617,013	2,432	2,432	2,432	-
Smithfield Water Supply Board	July 2013 - June 2014	283,581,789	11,281,000	272,300,789	45,476	45,322	46,224	(902)
South Kingstown Water Department	July 2013 - June 2014	118,283,895	10,014,792	108,269,103	18,016	18,016	18,016	-
Stone Bridge Fire District	January 2014 - December 2014	191,090,690	126,777,164	64,313,526	10,713	10,713	10,713	-
SUEZ (United Water RI)	December 2013 - November 2014	982,979,000	339,862,000	643,117,000	102,542	107,280	107,280	-
Warwick Water Division	July 2013 - June 2014	1,886,500,671	212,022,701	1,674,477,970	278,633	278,633	278,633	-
Westerly Water Department	July 2013 - June 2014	825,331,200	-	825,331,200	137,335	137,335	137,335	-
Woonsocket Water Division	July 2013 - June 2014	1,074,314,247	-	1,074,314,247	178,809	178,809	178,809	-

Historical information required to be maintained pursuant to Rhode Island General Law ("RIGL") Chapter 46-15.3 and in accordance with RIGL Chapter 46-15.3-9 as provided by each supplier.

2014/2015 Reporting Period

Per Amounts Reported by the Supplier

Name of Supplier	Supplier's Reporting Period	Total Number of Gallons Billed	Number of Gallons Exempt from WQPC	Number of Gallons Subject to WQPC	Dollar Amount of WQPC Calculated by Supplier	Dollar Amount of Charge to be Reimitted based on Statutory Calculation	Dollar Amount of WQPC Received by General Treasurer	Amount Supplier Owes (Overpaid) to General Treasurer
Block Island Water Department	July 2014 - June 2015	19,887,000	-	19,887,000	3,309	3,309	3,309	-
Bristol County Water Authority	July 2014 - June 2015	1,025,292,986	106,521,487	920,771,302	153,244	153,253	149,213	4,040
Cumberland Water Department	July 2014 - June 2015	667,632,134	59,667,762	607,964,372	101,192	101,192	101,192	-
East Providence Water Department	July 2014 - June 2015	1,246,461,583	39,453	1,246,422,130	229,546	207,455	229,961	(22,506)
East Smithfield Water District	January 2015 - December 2015	168,546,000	34,682,512	133,863,488	14,797	22,280	23,361	(1,081)
Harrisville Fire District	January 2015 - December 2015	86,246,179	-	86,246,179	14,524	14,524	14,524	-
Greenville Water District	January 2015 - December 2015	286,334,521	3,630,791	282,703,730	46,807	46,807	46,807	-
Jamestown - Water Division	July 2014 - June 2015	55,508,022	2,259,632	53,248,390	8,851	8,859	8,859	-
Johnston Water Control Facility	April 2014 - April 2015	165,982,266	-	165,982,266	27,603	27,626	26,963	663
Kent County Water Authority	July 2014 - June 2015	2,414,896,295	132,558,627	2,282,337,668	380,882	380,882	380,882	-
Kingston Water District	July 2014 - June 2015	108,792,972	35,791,941	73,001,031	12,147	12,147	12,147	-
Lincoln Water Commission	July 2014 - June 2015	756,466,301	-	756,466,301	102,026	125,906	102,026	23,880
Narragansett - Water Department	January 2015 - December 2015	244,253,266	3,974,872	240,278,394	39,982	39,982	39,982	-
Newport Water Division	July 2014 - June 2015	1,834,756,142	652,132,509	1,182,623,633	196,775	196,775	196,775	-
North Kingstown Water Department	July 2014 - June 2015	625,339,968	-	625,339,968	104,179	104,189	104,189	-
North Smithfield Water Department	October 2014 - September 2015	50,227,509	2,304,949	47,922,560	7,976	7,983	7,983	-
North Tiverton Fire District	January 2015 - December 2015	76,528,906	-	76,528,906	12,734	12,734	12,734	-
Pascoag Utility District	January 2015 - November 2015	91,082,946	3,720,130	87,362,816	15,111	14,637	15,111	(474)
Pawtucket Water Supply Board	July 2014 - June 2015	2,804,663,220	395,486,835	2,409,176,385	400,983	400,983	400,983	-
Portsmouth Water & Fire District	July 2014 - June 2015	357,440,000	47,688,000	309,752,000	51,542	51,555	47,288	4,267
Providence Water Supply Board	July 2014 - June 2015	9,553,901,987	318,708,970	9,235,193,016	1,532,777	1,537,106	1,334,753	202,353
Quonset Development Corp.	July 2014 - June 2015	172,831,307	597,310	172,233,997	28,667	28,667	28,667	-
Richmond Water Supply System	August 2014 - July 2015	23,685,514	-	23,685,514	3,941	3,941	3,941	-
Smithfield Water Supply Board	July 2014 - June 2015	310,661,105	10,531,000	300,130,105	49,942	49,942	49,942	-
South Kingstown Water Department	July 2014 - June 2015	121,879,240	10,785,464	111,093,776	18,486	18,486	18,486	-
Stone Bridge Fire District	January 2015 - December 2015	152,236,680	81,408,976	70,827,704	11,800	11,801	11,801	-
SUEZ (United Water RI)	December 2014 - November 2015	971,644,000	320,641,000	651,003,000	106,155	108,353	106,155	2,198
Warwick Water Division	July 2014 - June 2015	1,999,107,066	230,428,578	1,768,678,488	294,308	294,308	294,308	-
Westerly Water Department	July 2014 - June 2015	842,978,400	-	842,978,400	140,272	140,272	140,272	-
Woonsocket Water Division	July 2014 - June 2015	1,079,125,890	-	1,079,125,890	179,610	179,610	179,610	-

Historical information required to be maintained pursuant to Rhode Island General Law ("RIGL") Chapter 46-15.3 and in accordance with RIGL Chapter 46-15.3-9 as provided by each supplier.

2015/2016 Reporting Period

Per Amounts Reported by the Supplier

Name of Supplier	Supplier's Reporting Period	Total Number of Gallons Billed	Number of Gallons Exempt from WQPC	Number of Gallons Subject to WQPC	Dollar Amount of WQPC Calculated by Supplier	Dollar Amount of Charge to be Remitted Based on Stationary Calculation	Dollar Amount of WQPC Received by General Treasurer	Amount Supplier Owes (Overpaid) to General Treasurer
Block Island Water Department	July 2015 - June 2016	20,518,000	-	20,518,000	3,414	3,414	3,414	-
Bristol County Water Authority	July 2015 - June 2016	1,017,352,381	112,802,791	904,549,590	150,516	150,553	59,789	90,764
Cumberland Water Department	July 2015 - June 2016	675,665,265	60,762,230	614,903,035	102,321	102,321	102,321	-
East Providence Water Department	July 2015 - June 2016	1,191,181,712	37,980	1,191,143,732	219,910	198,254	220,609	(21,355)
East Smithfield Water District	January 2016 - December 2016	166,264,105	11,723,216	154,540,889	17,083	25,722	22,104	3,618
Harrisville Fire District	January 2016 - December 2016	90,354,818	-	90,354,818	15,765	15,039	15,765	(726)
Greenville Water District	January 2016 - December 2016	317,459,711	6,339,556	311,120,155	51,637	51,637	51,637	-
Jamestown - Water Division	July 2015 - June 2016	55,598,285	2,507,829	53,090,456	8,834	8,834	8,834	-
Johnston Water Control Facility	April 2015 - April 2016	177,383,327	-	177,383,327	29,498	29,524	-	29,524
Kent County Water Authority	July 2015 - June 2016	2,500,470,215	134,118,019	2,366,352,196	402,845	402,845	402,845	1,000
Kingston Water District	July 2015 - June 2016	100,753,222	30,424,625	70,328,597	11,703	11,703	11,703	-
Lincoln Water Commission	July 2015 - June 2016	699,608,316	-	699,608,316	107,518	116,443	105,418	11,025
Narragansett - Water Department	January 2016 - December 2016	248,013,612	4,016,760	243,996,852	40,601	40,601	40,601	-
Newport Water Division	July 2015 - June 2016	1,636,047,197	593,848,634	1,042,198,563	173,463	173,463	173,463	-
North Kingstown Water Department	July 2015 - June 2016	661,719,040	-	661,719,040	110,110	110,137	97,697	12,440
North Smithfield Water Department	October 2015 - September 2016	52,980,882	2,214,560	50,766,322	8,450	8,450	8,450	-
North Tiverton Fire District	January 2016 - December 2016	115,468,532	-	115,468,532	19,214	19,214	19,214	-
Pascoag Utility District	January 2016 - November 2016	83,172,995	3,248,209	79,924,786	13,071	13,208	13,208	-
Pawtucket Water Supply Board	July 2015 - June 2016	2,764,925,682	384,259,007	2,380,666,675	396,238	396,238	396,238	-
Portsmouth Water & Fire District	July 2015 - June 2016	343,928,000	44,271,000	299,657,000	49,862	49,875	54,119	(4,244)
Providence Water Supply Board	July 2015 - June 2016	9,504,961,890	243,279,530	9,261,682,360	1,532,276	1,541,514	1,535,759	5,755
Quonset Development Corp.	July 2015 - June 2016	190,431,244	1,260,620	189,170,624	31,434	31,434	31,434	-
Richmond Water Supply System	August 2015 - July 2016	19,040,043	-	19,040,043	3,168	3,168	3,168	-
Smithfield Water Supply Board	July 2015 - June 2016	311,458,130	11,054,000	300,404,132	50,237	49,999	48,038	1,961
South Kingstown Water Department	July 2015 - June 2016	125,923,489	11,311,593	114,611,896	19,071	19,071	19,071	-
Stone Bridge Fire District	January 2016 - December 2016	170,778,426	116,658,508	54,119,918	8,951	8,951	8,951	-
SUEZ (United Water RI)	December 2015 - November 2016	1,038,777,000	375,230,000	663,547,000	107,138	110,441	107,138	3,303
Warwick Water Division	July 2015 - June 2016	1,999,874,103	218,004,353	1,781,869,750	296,503	296,503	296,503	-
Westerly Water Department	July 2015 - June 2016	863,256,300	-	863,256,300	143,646	143,646	143,646	-
Woonsocket Water Division	July 2015 - June 2016	1,164,630,446	-	1,164,630,446	193,841	193,841	193,841	-

Historical information required to be maintained pursuant to Rhode Island General Law ("RIGL") Chapter 46-15.3 and in accordance with RIGL Chapter 46-15.3-9 as provided by each supplier.

Appendix 1 – Result of Procedure 1  
Comparison of Supplier Information to Respective Supplier’s Billing Records

Name of Supplier	Findings	Other Information
Block Island Water Department	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Bristol County Water Authority	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Cumberland Water Department	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
East Providence Water Department	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
East Smithfield Water District	East Smithfield Water District residential customers were billed quarterly, while larger multi-family customers, commercial users, and industrial users were billed monthly. East Smithfield provided documentation for quarterly billings only. East Smithfield merged with Providence Water Supply Board in January 2017, and represented that records for the monthly billings could not be located. Consequently, we could not perform recalculation procedures for multi-family, commercial and industrial users.	
Harrisville Fire District	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Greenville Water District	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Jamestown – Water Division	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Johnston Water Control Facility	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Kent County Water Authority	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Kingston Water District	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Lincoln Water Commission	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Narragansett - Water Department	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
Newport Water Division	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
North Kingstown Water Department	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
North Smithfield Water Department	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	
North Tiverton Fire District	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier’s billing records	Paul LeHeroux, General Manager North Tiverton Fire District (“NTFD”), represented that NTFD does not have their own water supply. Water is purchased from Stone Bridge Fire District (in-state) and Fall River, MA (out-of-state). It is not possible for NTFD to calculate exemptions; therefore, all water purchased from Stone Bridge is subject to the WQPC charge.

Appendix 1 – Result of Procedure 1 (Continued)  
 Comparison of Supplier Information to Respective Supplier's Billing Records

Name of Supplier	Findings	Other Information
Pascoag Utility District	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Pawtucket Water Supply Board	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Portsmouth Water & Fire District	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Providence Water Supply Board	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Quonset Development Corp.	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Richmond Water Supply System	<p>For fiscal 2016: Quarter 2 - two residential meters malfunctioned and reported 199,980 gallons of excess usage to the residents in error. The excess usage per the malfunctioned meter read was not billed to the customer and therefore the billing records utilized to compare to Schedule 1 did not agree by this amount.</p> <p>For fiscal 2015: Quarter 3 - the same two residential meters malfunctioned and reported 199,980 gallons of excess usage to the residents in error. Further, a third meter reported approximately 18,000,000 gallons of excess usage in error.</p> <p>For fiscal 2015: Quarter 4 - noted total difference of 89,568 of gallons billed.</p>	<p>Dave Krugman, Director of Finance of the Town of Richmond, represented that the differences between Schedule 1 and billing records are due to adjustments of WQPC charge on the billing reports not changing the billed gallons as a result of report structure. Further, Dave noted that adjustments were made due to the implementation of the new electronic meters and have been reduced to almost none during fiscal 2017.</p>
Smithfield Water Supply Board	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
South Kingstown Water Department	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Stone Bridge Fire District	Total number of billed gallons for monthly billing period ended March 2014 reported in billing records exceeded gallons reported on Schedule 1 by 99,800,000 gallons.	Lot Scanlon, Office Manager Stone Bridge Fire District, represented that the difference resulted from a faulty meter read that read 99,800,000 for a residential meter and this reading was removed when preparing Schedule 1.
SUEZ (United Water RI)	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Warwick Water Division	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Westerly Water Department	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	
Woonsocket Water Division	No exceptions noted between amount reported by Supplier, as reported on the Schedule of Historical Information, and the Supplier's billing records	

Appendix 2 - Result of Procedure 2  
Recalculation of WQPC

Name of Supplier	Findings	Other Information
Block Island Water Department	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Bristol County Water Authority	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Cumberland Water Department	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
East Providence Water Department	<p>For the 2013/2014 fiscal period we calculated a WQPC of \$185,008 which was \$9,160 less than the \$194,168 calculated by the supplier. For the 2014/2015 fiscal period we calculated a WQPC of \$207,455, which was \$22,092 less than the \$229,546 calculated by the supplier. For the 2015/2016 fiscal period we calculated a WQPC of \$198,254, which was \$21,656 less than the \$219,910 calculated by the supplier.</p>	<p>The amount calculated by the Town for the period July 1, 2013 - September 30, 2013 was reduced by \$4,693 to adjust for an overpayment in such amount made in a previous quarter.</p>
East Smithfield Water District	<p>East Smithfield Water District residential customers were billed quarterly, while larger multi-family customers, commercial users, and industrial users were billed monthly. East Smithfield provided documentation for quarterly billings only. East Smithfield merged with Providence Water Supply Board in January 2017, and represented that records for the monthly billings could not be located. Consequently, we could not perform recalculation procedures for multi-family, commercial and industrial users. In total we agreed \$46,228 of \$69,606 of WQPC to billing records.</p>	
Harrisville Fire District	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Greenville Water District	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Jamestown - Water Division	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Johnston Water Control Facility	<p>For the April 2013 - April 2014 period, we calculated a WQPC of \$32,906 which was \$12,068 more than the WQPC reported by the supplier of \$20,838; however, the supplier remitted \$36,443 of WQPC for the same period.</p>	
Kent County Water Authority	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Kingston Water District	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Lincoln Water Commission	<p>For the 2013/2014 fiscal period we calculated a WQPC of \$113,101 which was \$3,240 greater than the \$109,861 calculated by the supplier. For the 2014/2015 fiscal period we calculated a WQPC of \$125,906, which was \$23,880 greater than the \$102,026 calculated by the supplier. For the 2015/2016 fiscal period we calculated a WQPC of \$116,443, which was \$8,925 greater than the \$107,518 calculated by the supplier.</p>	
Narragansett - Water Department	WQPC amount reported by the supplier for 2013/2014 period was \$5,978 in excess of the recalculated amount.	



Appendix 2 - Result of Procedure 2 (Continued)  
Recalculation of WQPC

Name of Supplier	Findings	Other Information
Newport Water Division	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
North Kingstown Water Department	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
North Smithfield Water Department	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
North Tiverton Fire District	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Pascoag Utility District	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Pawtucket Water Supply Board	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Portsmouth Water & Fire District	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Providence Water Supply Board	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Quonset Development Corp.	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Richmond Water Supply System	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Smithfield Water Supply Board	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
South Kingstown Water Department	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Stone Bridge Fire District	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
SUEZ (United Water RI)	For the 2013/2014 fiscal period we calculated a WQPC of \$107,280 which was \$4,499 greater than the \$102,781 calculated by the supplier. For the 2014/2015 fiscal period we calculated a WQPC of \$108,353, which was \$2,198 greater than the \$106,155 calculated by the supplier. For the 2015/2016 fiscal period we calculated a WQPC of \$110,441, which was \$2,963 greater than the \$107,478 calculated by the supplier.	Kamcka Witzel, Financial Manager of Suez Water, represented that the differences are due to the billing system calculating the WQPC on CCRS (cubic feet) and then converting to gallons. This results in a total WQPC charge of \$,028 compared to the \$,0292.
Warwick Water Division	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Westerly Water Department	Recalculation of WQPC agreed to the amount computed and reported by the supplier	
Woonsocket Water Division	Recalculation of WQPC agreed to the amount computed and reported by the supplier	

Appendix 3 - Result of Procedure 4  
Timeliness of Submission of WQPC

Name of Supplier	Frequency of Billing	Findings
Block Island Water Department	Monthly	21 of 36 required submissions were remitted timely. We obtained a letter from Block Island's finance director and one check covering all late payments for the period April 2015 to October 2016, explaining that there was confusion about the payment due to staffing changes and stating that future payments would not be late.
Bristol County Water Authority	Monthly	None of the 36 required submissions were remitted timely, last payment received by General Treasurer was 1/11/2016.
Cumberland Water Department	Quarterly	None of the 12 required submissions were remitted timely
East Providence Water Department	Monthly	11 of the 36 required submissions were remitted timely
East Smithfield Water District	Monthly for Residents, Quarterly for Industry and Multifamily	All required submissions were remitted timely
Harrisville Fire District	Quarterly	All required submissions were remitted timely
Greenville Water District	Quarterly	All required submissions were remitted timely
Jamestown Water Division	Quarterly with Supplemental Billing for final bills on property sales/corrective adjustments	12 of the 24 required submissions were remitted timely
Johnston Water Control Facility	Semi-annually with Supplemental Billing for meter corrections	The Town bills semi-annually, 2 of 6 required semi-annual submissions were remitted timely
Kent County Water Authority	Monthly	29 of the 36 required submissions were remitted timely
Kingston Water District	Quarterly	All required submissions were remitted timely
Lincoln Water Commission	Monthly	7 of the 36 required submissions were remitted timely
Narragansett Water Department	Quarterly	None of the 12 required submissions were remitted timely
Newport Water Division	Monthly	31 of the 36 required submissions were remitted timely
North Kingstown Water Department	Monthly for Residents, Quarterly for Industry and Multifamily	17 of the 36 required submissions were remitted timely

Appendix 3 – Result of Procedure 4 (Continued)  
Timeliness of Submission of WQPC

Name of Supplier	Frequency of Billing	Findings
North Smithfield Water Department	Quarterly	4 of the 12 required submissions were remitted timely
North Tiverton Fire District	Monthly	34 of the 36 submissions were remitted timely
Pascoag Utility District	Monthly	All submissions were remitted timely
Pawtucket Water Supply Board	Monthly	18 of the 36 required submissions were remitted timely
Ponemountain Water & Fire District	Monthly	23 of the 36 required submissions were remitted timely
Providence Water Supply Board	Monthly	None of the 36 required submissions were remitted timely
Quonset Development Corp.	Monthly	33 of the 36 required submissions were remitted timely
Richmond Water Supply System	Annually for the first period and Quarterly after the first period	4 of the 9 required submissions were remitted timely
Smithfield Water Supply Board	Monthly	35 of the 36 required submissions were remitted timely; the untimely submission was remitted to the Rhode Island Infrastructure Bank rather than to the General Treasurer. As of date of testing the remittance had not been forwarded to the General Treasurer.
South Kingstown Water Department	Annually for the first period and Quarterly after the first period	None of the 9 required submissions were remitted timely
Stone Bridge Fire District	Monthly	18 of the 36 required submissions were remitted timely
SUEZ (United Water RI)	Monthly	35 of the 36 required submissions were remitted timely
Warwick Water Division	Quarterly	3 of the 12 required submissions were remitted timely
Woonsocket Water Division	Quarterly	9 of the 12 required submissions were remitted timely
Westerly Water Department	Monthly	30 of the 36 required submissions were remitted timely

Appendix 4 - Summary of Amounts Under (Over) Paid by Supplier to General Treasurer

Name of Supplier	Underpaid (Overpaid)			Total
	2013/2014	2014/2015	2015/2016	
Block Island Water Department	-	-	-	-
Bristol County Water Authority	20,840	4,040	90,764	115,643
Cumberland Water Department	4,712	-	-	4,712
East Providence Water Department	(9,160)	(22,506)	(22,355)	(54,021)
East Smithfield Water District	(1,049)	(1,081)	3,618	1,488
Harrisville Fire District	-	-	(726)	(726)
Greenville Water District	-	-	-	-
Jamestown - Water Division	-	-	-	-
Johnston Water Control Facility	(3,537)	663	29,524	26,650
Kent County Water Authority	30,751	-	1,000	31,751
Kingston Water District	-	-	-	-
Lincoln Water Commission	3,240	23,880	11,025	38,145
Narragansett - Water Department	18,692	-	-	18,692
Newport Water Division	-	-	-	-
North Kingstown Water Department	19,623	-	12,440	32,063
North Smithfield Water Department	2,989	-	-	2,989
North Tiverton Fire District	-	-	-	-
Pascoag Utility District	-	(474)	-	(474)
Pawtucket Water Supply Board	-	-	-	-
Portsmouth Water & Fire District	-	4,267	(4,244)	23
Providence Water Supply Board	8,811	202,353	5,755	216,919
Quonset Development Corp.	-	-	-	-
Richmond Water Supply System	-	-	-	-
Smithfield Water Supply Board	(902)	-	1,961	1,059
South Kingstown Water Department	-	-	-	-
Stone Bridge Fire District	-	-	-	-
SUEZ (United Water RI)	-	2,198	3,303	5,501
Warwick Water Division	-	-	-	-
Westerly Water Department	-	-	-	-
Woonsocket Water Division	-	-	-	-

Note 1 Of the \$216,919 due from Providence Water Supply Board \$157,524 was paid to the Rhode Island Infrastructure Bank in error. As such, \$159,395 is due to the General Treasurer from the Providence Water Supply Board