

Columbia Water Company
Focused Management And Operations Audit
Implementation Plan
2025

Chapter III – Corporate Governance

Recommendation Number: III-1

Recommendation Page Number: 10

Recommendation:

Establish version controls and periodic reviews of all CWC documentation including charters, policies, procedures, manuals, etc.

Company’s Position on Recommendation: Accepted

Implementation Plan:

The Company will establish version controls and conduct periodic reviews of all documentation, including charters, policies, procedures, and manuals.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: The version controls and updated documentation will be completed by September 30, 2026.

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Chapter V – Water Operations

Recommendation Number: V-1

Recommendation Page Number: 20

Recommendation:

Ensure main replacement rates are adequate and periodically reassess replacement rates to align with infrastructure needs.

Company’s Position on Recommendation: Accepted

Implementation Plan:

The Company will continue to monitor its water main replacement rates to evaluate its adequacy. The current mains are providing excellent service as evidenced by our low unaccounted for water rates, low main-breaks-per-mile rates, excellent water quality history and low service interruption history. The Company’s current practice is to coordinate the replacement of old-age water mains with municipal road work, which often results in reduced or minimal road restoration costs. This allows us to replace more water main for the same dollar amount. Many of the older water mains referenced in the audit are providing excellent service to our customers with minimal impact on rates since these mains have been fully depreciated. Accelerating the replacement of these water mains simply because of their age or material type, in the absence of negative service or water quality issues, will simply put upward pressure on the rates of our customers without any measurable improvement in the service they are currently receiving. Most of these water mains mentioned in the audit will provide an additional 50 to 80 years of trouble-free service at little or no impact on customer rates, quality of service or water quality. The Company will continue to take advantage of any/all municipal and/or State road work projects.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: Ongoing.

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Chapter V – Water Operations

Recommendation Number: V-2

Recommendation Page Number: 22

Recommendation:

Incorporate identification of unknown material types into main replacement activities and CWC's work order process when applicable.

Company's Position on Recommendation: Accepted

Implementation Plan:

The Company will update its GIS to reduce and/or eliminate any water mains with the "Unknown" material type designation.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: The GIS update will occur by September 30, 2026.

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Chapter VI – Emergency Preparedness

Recommendation Number: VI-1

Recommendation Page Number: 25

Recommendation:

Correct minor deficiencies in physical security.

Company’s Position on Recommendation: Accepted.

Implementation Plan:

The Company will correct the minor deficiencies in physical security.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: Items will be corrected by December 31, 2025.

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Chapter VI – Emergency Preparedness

Recommendation Number: VI-2

Recommendation Page Number: 26

Recommendation:

Leverage additional cybersecurity tools and resources to enhance applicable security systems and security posture.

Company’s Position on Recommendation: Accepted

Implementation Plan:

The Company will leverage additional cybersecurity tools and resources to enhance applicable security systems and security posture.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: Ongoing.

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Chapter VI – Emergency Preparedness

Recommendation Number: VI-3

Recommendation Page Number: 26

Recommendation:

Incorporate emergency preparedness tests, tabletop exercises, or scenarios into CWC’s annual testing routine.

Company’s Position on Recommendation: Accepted.

Implementation Plan:

The Company will incorporate emergency preparedness tests, tabletop exercises, and/or scenarios into CWC’s annual testing routine.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: Ongoing, beginning in 2026.

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Chapter VI – Emergency Preparedness

Recommendation Number: VI-4

Recommendation Page Number: 27

Recommendation:

Establish a mobile device policy outlining acceptable use on CWC networks and review on an annual basis.

Company’s Position on Recommendation: Accepted

Implementation Plan:

The Company will establish a mobile device policy outlining acceptable use on CWC networks and will review it on an annual basis.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: The policy will be in place by September 30, 2026.

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Chapter VII – Customer Service

Recommendation Number: VII-1

Recommendation Page Number: 29

Recommendation:

Continue implementing automated metering technology to eliminate manual processes, optimize operations, improve performance, and reduce billing lag.

Company’s Position on Recommendation: Accepted

Implementation Plan:

The Company will Continue implementing automated metering technology.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: Ongoing.

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Chapter VII – Customer Service

Recommendation Number: VII-2

Recommendation Page Number: 30

Recommendation:

Implement a comprehensive theft of service program.

Company’s Position on Recommendation: Accepted

Implementation Plan:

The Company will formalize its theft of service program into a written policy.

Responsible Officer: President

Responsible Manager: General Manager

Implementation Date: The policy will be developed by September 30, 2026.