

Work Order requirements

Ameren keeps a hard copy project file as well as electronic system records (Power Plant) for each approved Work Order as required in the **Code of Federal Regulations, Conversation of Power and Water Resources, PART 101—UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR PUBLIC UTILITIES AND LICENSEES SUBJECT TO THE PROVISIONS OF THE FEDERAL POWER ACT, Electric Plant instructions, part 11 below:**

Work Order and Property Record System Required.

1. Each utility shall record all construction and retirements of electric plant by means of work orders or job orders. Separate work orders may be opened for additions to and retirements of electric plant or the retirements may be included with the construction work order, provided, however, that all items relating to the retirements shall be kept separate from those relating to construction and provided, further, that any maintenance costs involved in the work shall likewise be segregated.
2. Each utility shall keep its work order system so as to show the nature of each addition to or retirement of electric plant, the total cost thereof, the source or sources of costs, and the electric plant account or accounts to which charged or credited. Work orders covering jobs of short duration may be cleared monthly.
3. In the case of Major utilities, each utility shall maintain records in which, for each plant account, the amounts of the annual additions and retirements are classified so as to show the number and cost of the various record units or retirement units.

Work Order file detail

The following items are collected and records maintained in Plant Accounting related to each Work order are as follows:

- Project File numbered to identify what Power Plant project the file relates
- Work Order Authorization Information from Power Plant
- Subsequent Work Order Revisions as necessary
- Verification of Work Order approvals
- Supporting documents such as justification, project analysis or business case detail
- Work Order Estimate
- Retirement Estimate
- Unitization Results
- Annual Work Order Transferred to Plant in Service (Rpt PA12754) detail

Work Order Notes: Work Order folders for open work orders at the time of the CILCO and IPC acquisitions were transferred to the GOB and their project numbers were converted to Ameren project numbers. The charge records for those open projects were mapped to the Ameren code block. Folders and data for any project closed prior to acquisition remained at CILCO or IP.

Work Order Processing System

Ameren uses Power Plant as its sub-ledger reporting tool for work order processing and to develop, maintain, and track Continuing Property Records. Once a work order is approved in the budget, a work order is set up in Power Plant to track all project costs. The types of charges captured in Power Plant for each capital work order are as follows:

- Labor Charges from Payroll
- Material/Stock issues from EMPRV
- Purchases from Accounts Payable
- Overhead and Indirect allocations
- AFUDC

Continuing Property Records (CPR)

Ameren develops, maintains and tracks all capital assets (Continuing Property Records) using Power Plant's Asset Management tool. All capital charges in posted to the Work Order system are analyzed and unitized according to Ameren Capital Policy by using the Retirement Unit Catalog as a capitalization guideline. All capitalized assets can be tracked by the original work order for which the charges were booked. The types of transactions processed through the CPR are as follows:

- Additions
- Transfers
- Adjustments
- Retirements

INVOICE RECORDS IN ACCOUNTS PAYABLE

Paper Invoices Received

Invoices submitted to Accounts Payable in hard copy are scanned into the AP Imaging system in batches. The hard copies are then filed by batch number and retained in our work area for up to 3 months and then sent to the Records Center which includes onsite storage in the St. Louis General Office Building and offsite storage with a 3rd party (currently Iron Mountain). There is not a segregation of invoices based on Ameren Corporation, purpose (i.e. plant additions), etc. prior to scanning or filing/storage. Accounts Payable verifies that sufficient data exists on the document to process it as an invoice. Review for supporting data as appropriate is completed by the individual approving the invoice for payment.

Due to established limitations, documents originally received by Construction Audit and exceeding approximately 250 pages will contain a cover sheet indicating that only the first 250 pages have been scanned and where the remaining documentation can be found (including a box reference number provided by the Construction Audit team). The AP Imaging system was implemented in December 2003. Scanned images of invoices are viewable in the AP Imaging system as an Adobe (.PDF) document and can generally be searched for by Supplier Name, Voucher Number, Invoice Number, Invoice Date, Invoice Amount, Purchase Order Number, and Accounting Code. In the past, the retention period for invoices was 7 years. Within the past several years, the Ameren Legal Department has mandated that all invoices be maintained as permanent files.

Invoices Received Electronically (PO-Related, Non-CCTM)

Ameren currently accepts electronic (XML, EDI, ERS, iSupplier Portal) invoice submissions if the transaction is related to a Purchase Order. To provide visibility to the transaction, the AP Imaging system creates an image similar to an invoice that combines both the data submitted by the supplier and data contained in the Purchase Order. Suppliers submit information such as Invoice Number, Invoice Amount, Invoice Date, PO Number, PO Line Number, Quantity, and Price. The Oracle Accounts Payable system validates the data submitted. Validations, approvals, and PO matching are documented by the system.

Invoices Generated From CCTM

Certain Ameren suppliers can register to use CCTM (Contractor Cost Tracking Module) as a method requesting payments from Ameren. The suppliers enter time against previously loaded rate cards for the appropriate Purchase Order(s). The time is then approved by an Ameren employee which then results in the necessary data (PO details and dollar amount) being sent to the AP system for the generation of an invoice. Since an actual invoice is not received from the supplier, the AP Imaging system generates an image capturing the invoice details in the system. The details supporting the invoice (time, rates, dates, etc.) can be found in CCTM.

Invoices Submitted via Flat File (Telesoft, P-Card, Excel Uploads)

Ameren utilizes the services of a 3rd party processor to analyze telecommunication bills received from providers. As part of this service, a flat file containing pertinent invoice data is interfaced into the Accounts Payable system for processing.

U. S. Bank submits a similar file to the AP system on a monthly basis for the payment of P-card transactions that have been detailed on individual cardholder statements. The original receipts associated with a P-card are retained by the cardholder.

The AP system also has the ability to upload invoice details from an Excel spreadsheet based on details submitted by a supplier. These transactions are originally supported by a document from a supplier. Similar to the invoices received electronically, the AP Imaging system will generate an image containing the invoice details processed.

RECORD RETENTION SCHEDULE GUIDELINES

Ameren has both electronic system and paper based records that must be maintained in order to retrieve records as required for future data requests. For system based record retention we have the following data sets that I have recently requested that we maintain a permanent retention schedule:

Legacy Systems

- CIL **Prior years - hardcopy, Peoplesoft_ '99 – 07/03, AMS_08/03 – 10/05**
- CIP **AMS System_ '96 - 10/05**
- IPC **Prior years – Mainframe database CAP/CAM, Power Plant_ '98-10/05**

Current System

- CIL **Power Plant 10/05 - Current**
- CIP **Power Plant 10/05 – Current**
- IPC **Power Plant 10/05 - Current**

Paper Based Record Retention

**Ameren Retention Schedule
Accounting Series
Records**

Record Series	Record Series Category	Record Series Name	Record Series Description	Total Retention
ACC001	Accounting	General and Subsidiary Ledgers and Indexes	General ledgers and ledgers subsidiary or auxiliary to general ledgers, and indexes to general or subsidiary ledgers	IL Permanent MO 10 Years
ACC002	Accounting	Trial Balances	Trial balance sheets of general or subsidiary ledgers	2 Years
ACC005	Accounting	General and Subsidiary Journals	General and subsidiary journals, including departmental and divisional journals	IL Permanent MO 10 Years

ACC006	Accounting	Journal Reference	Schedules for recurring journal entries and lists of standard journal entry numbers	Superseded + 1 Year Ameren Exhibit 20.1 Page 4 of 11
ACC008	Accounting	Cash Books	General, subsidiary, and auxiliary cash books	7 Years (TAX)
ACC010	Accounting	Journal Vouchers	General, departmental, divisional, and petty journal vouchers	IL Permanent MO 10 Years
ACC011	Accounting	Non-Plant: Supporting Detail for Journal Vouchers and Journal Entries Charging Non-Plant Accounts	Analyses, summarizations, computations, and distribution records supporting journal vouchers and journal entries charging non-plant accounts (for plant accounts, see ACC110)	7 Years (TAX)
ACC013	Accounting	Non-Plant: Vouchers, Accounts Payable, and Supporting Detail	Non-plant voucher registers used as source documents; paid and cancelled non-plant vouchers and analysis sheets showing distribution of charges; bills and invoices, paid checks and receipts for non-plant materials or services paid by vouchers; authorizations for payment of specific non-plant vouchers; purchases and stores records related to disbursement vouchers; and non-plant accounts payable records	7 Years (TAX)
ACC015	Accounting	Voucher Indexes	Indexes of vouchers	6 Years
ACC018	Accounting	Voucher Lists	Lists of unaudited bills (accounts payable), lists of vouchers transmitted, and memoranda regarding changes in bills	1 Year
ACC020	Accounting	Accounts Receivable	Accounts receivable records, registers, detail ledgers, related indexes, and summaries of disposition (including accounts receivable records pertaining to sales of plant)	7 Years (TAX)
ACC101	Accounting	Plant Account Ledgers	Ledgers of property and plant accounts, including land and other ledgers, showing the cost of property or plant by prime accounts or classes	Permanent

ACC102	Accounting	Continuing Plant Inventory Records	Continuing property and plant inventory ledger, book, or card records showing description, location, quantity, cost, and related information for physical units or items of property or plant owned	Later of 25 Years or 6 Years After Plant Retired
ACC104	Accounting	Property Unit Catalog	Property unit catalog that, for each designated property unit, contains a unit description, item list, and accounting instructions for operations expenses, maintenance expenses, and capitalized plant improvements	Permanent
ACC106	Accounting	Plant Account Reclassifications	Records pertaining to reclassification of property and plant accounts to conform to prescribed Uniform System Accounts, including supporting papers showing the bases for such reclassifications	IL Permanent MO 6 Years
ACC110	Accounting	Plant: Supporting Detail for Journal Vouchers and Journal Entries Charging Plant Accounts	Analyses, summarizations, computations, materials and supplies disbursements, and labor distribution records supporting journal vouchers and journal entries charging property or plant accounts	Permanent
ACC112	Accounting	Plant: Vouchers and Supporting Detail	Plant voucher registers used as source documents; paid and cancelled plant vouchers and analysis sheets showing distribution of charges; bills and invoices for plant materials or services paid by vouchers; authorizations for payment of specific plant vouchers	Permanent
ACC114	Accounting	Plant: Supporting Detail for Plant Account Transactions Not Covered by Construction or Retirement Work Orders	Summary sheets, distribution sheets, reports, statements, and papers directly supporting debits and credits to property or plant accounts not covered by construction or retirement work orders and their supporting records	IL 25 Years After Clearance to Plant Account (if continuing plant inventory records maintained) MO 5 Years
ACC120	Accounting	Construction Work in Process Ledgers	Work in process ledgers for plant or property construction	Permanent

ACC121	Accounting	Construction Work Orders	Work order sheets to which are posted in summary form or detail the entries for labor, materials, and other charges for property or utility plant additions, and the entries closing the work orders to property records or plant in service at completion	Permanent Ameren Exhibit 20.1 Page 6 of 11
ACC122	Accounting	Construction Authorizations for Expenditures	Authorizations for expenditures for additions to property or plant, including memoranda showing the detailed estimates of cost and their basis, and including both the original and revised or subsequent authorizations; requisitions and registers of such authorizations for expenditures	10 Years (if continuing plant inventory records maintained)
ACC123	Accounting	Construction Completion and Performance Reports	Completion or performance reports for construction, showing comparison between authorized estimates and actual expenditures for property additions or plant additions	10 Years (if continuing plant inventory records maintained)
ACC124	Accounting	Construction Cost Analysis Reports	Analysis or cost reports for construction, showing quantities of materials used, unit costs, number of man-hours, and related information, in connection with completed construction projects	IL Permanent MO 10 Years (if continuing plant inventory records maintained)
ACC125	Accounting	Construction Progress Reports	Records and reports pertaining to progress of construction work, the order in which jobs are to be completed, and similar records that do not form a basis for entries to the accounts	3 Years after Construction Completion
ACC130	Accounting	Retirement Work Orders	Work order sheets to which are posted the entries for removal costs, materials recovered, and credits to property or plant accounts for cost of property or plant retirement	Permanent
ACC131	Accounting	Retirement Authorizations	Authorizations for retirement of property or plant, including memoranda showing the basis for determining the cost of property or plant to be retired and estimates of salvage and removal costs	IL 10 Years MO 5 years after property retired
ACC132	Accounting	Retirement Work Order Registers	Registers of work orders for property or plant retirement	10 Years

ACC150	Accounting	Appraisals and Valuations	Appraisals and valuations of property or investments of utility or of any associated or affiliated companies, and all essential related records	3 Years After Earlier of Superseded or Property Disposed
ACC152	Accounting	Property or Investment Revaluations	Determinations of amounts by which property or investments of utility or any associated or affiliated companies will be written up or down as a result of mergers or acquisitions, asset impairments, or other bases	10 Years After Transaction Completed, Asset Impairment Recognized, or Asset Revalued
ACC154	Accounting	Depreciation and Mortality Records	Computations of depreciation, depletion, and amortization expense of property and plant, accumulated provisions of the above, and mortality, service life, and salvage study data, including detailed records or analysis sheets segregating accumulated depreciations according to property or plant classifications, and records of property service life and the percentage of salvage and removal cost for property retrieved from each account for depreciable property or plant	Permanent
ACC200	Accounting	Payroll Records	Records of employee hiring dates, wage and hour information, and payments, including payroll sheets or registers of payments of salaries and wages, pensions, and annuities paid; applications and authorizations for changes in wage and salary rates; and summaries or reports of payroll changes	7 Years (TAX)
ACC210	Accounting	Payroll Distribution and Classification Records	Records showing the distribution of salaries and wages paid to officers and employees for each payroll period; summaries or recapitulation statements of such distribution; and time tickets, time books, time cards, workman's reports and other records showing hours worked, description of work, and accounts to be charged	IL Permanent MO 3 Years

ACC220	Accounting	Payroll Authorizations	Records of authorizations regarding individual compensation payments, including authorizations for deductions from payroll, garnishments, and direct deposit authority	1 Year After Expired or Superseded
ACC230	Accounting	Individual Earnings Records	Records of individual employee earning history	Employee Termination + 5 Years
ACC240	Accounting	Employee Tax Statements	W forms and other statements of taxable compensation or withholding	7 Years (TAX)
ACC301	Accounting	Customer Service Applications & Contracts	Applications and contracts for extension of electric or gas service to customers and authorizations for charges, applications and contracts for extension of facilities covered by refundable deposits or revenue guarantees, and applications and contracts for lease of equipment or merchandise to customers	Expiration + 4 Years
ACC302	Accounting	Withdrawn Service Applications	Applications for electric or gas service withdrawn by applicant and not granted	1 Year
ACC303	Accounting	Facilities Extension Shared Cost Contracts	Applications and contracts for extension of facilities for which donations or contributions are made by customers or others	IL Permanent MO 4 Years after expiration
ACC305	Accounting	Tariffs & Rate Schedules	Official version of tariffs governing service and published rate sheets and schedules for electric or gas service	Superseded + 6 Years
ACC310	Accounting	Customer Deposits	Customer service deposit records, such as deposit ledgers, deposit certificate books, receipts for deposits refunded, and interest receipts	6 Years after Refund
ACC312	Accounting	Unclaimed Deposits & Property	Records of unclaimed customer deposits or other unclaimed property	7 Years
ACC320	Accounting	Customer Ledgers	Customer ledgers, customer merchandise ledgers, and similar records, and indexes to customer accounts	5 Years
ACC321	Accounting	Customer Ledger Trial Balances	Trial balances to customer service and merchandise ledgers	1 Year
ACC322	Accounting	Large Bills	Copies of large bills if details not transcribed to customer ledgers	5 Years

ACC323	Accounting	Merchandise Account Records	Records for managing merchandise sale or lease accounts, such as job orders, sales tickets, and charge slips for work done, sales return and adjustment tickets, merchandise accounts receivable reports, and periodic reports and statements of collections	2 Years	Ameren Exhibit 20.1 Page 9 of 11
ACC325	Accounting	Connection & Disconnection	Connection and disconnection orders and related records	2 Years	
ACC326	Accounting	Tampering	Billing, meter, and other records related to meter tampering investigations	Resolution + 2 Years	
ACC327	Accounting	Customer Billing Complaints	Records and reports of customer billing complaints, including detailed records or any resulting billing adjustments	Disposition + 3 Years	
ACC330	Accounting	Maximum Demand Charts	Maximum demand charts and demand meter record cards	2 Years	
ACC331	Accounting	Meter Reading Sheets	Meter reading sheets, indexes, meter reread sheets, and customer reading cards, if information not recorded on customer's ledger	2 Years	
ACC332	Accounting	Estimated Meter Reads	Records related to efforts made to secure an accurate meter reading	Accurate Reading + 2 Years	
ACC340	Accounting	Revenue Summaries	Summaries of monthly operating revenues by classes of service for entire system or by towns, districts, or divisions, including summaries of forfeited discounts and penalties	5 Years	
ACC350	Accounting	Collection Reports & Records	Periodic reports, lists, and summaries of operating revenue collections; bill stubs, bill copies, collection slips and other records pertaining to collections; and memorandum records of remittances from local or branch offices	2 Years	
ACC360	Accounting	Customer Credit Information	Records of ratings, credit classifications, and credit investigations of customers	2 Years	
ACC361	Accounting	Customer Account Status Records	Reports and statements showing age and status of customers' accounts	1 Year	
ACC362	Accounting	Uncollectible Customer Accounts	Ledger accounts and supporting details of customers' accounts	IL 3 Years MO 10 Years	

			considered to be uncollectible	
ACC363	Accounting	Customer Account Write-Offs	Authorizations for writing off customers' accounts	3 Years
ACC401	Accounting	Bank Statements	Statements from banks and other depositories showing details of deposits, withdrawals, transfers, and balances, bank reconciliation papers and statements of interest credits	7 Years (TAX)
ACC402	Accounting	Bank Checks & Deposits	Check stubs, registers, or other records of checks issued; bank deposit books and copies of bank deposit slips	7 Years (TAX)
ACC410	Accounting	Receipts & Reimbursements	Daily or other periodic statements of fund receipts or disbursements; records or periodic statements of outstanding vouchers, checks, or drafts issued and not presented; and reports showing or summarizing working fund transactions	2 Years
ACC420	Accounting	Third Party Funds & Transactions	Statements of periodic deposits with fund administrators or trustees, and statements of periodic withdrawals from fund	7 Years (TAX)
ACC421	Accounting	Third Party Fund Annual Statements	Statements prepared by fund administrator or trustees of fund activity, such as beginning of the year fund balance, fund deposits, investment acquisition, disposition of investments, disbursements, and end of year balance	7 Years after Fund Dissolved or Terminated (TAX)
ACC422	Accounting	Working Fund Statements & Transactions	Records of working funds, such as summaries and periodic statements of cash balances on hand, statements of managers' and agents' cash balances on hand, and requisitions and receipts for funds furnished to managers, agents, and others	Destroy at Option after Independent Audit
ACC423	Accounting	Fund Fidelity Bonds	Records of fidelity bonds of employees and other responsible for funds	Bond Expiration + 10 Years
ACC450	Accounting	Investments	Records of investments, including records of investments in associate companies or in equity or debt securities	Disposition + 7 Years (TAX)

ACC500	Accounting	External Audit Reports	Reports of examinations and audits by accountants and auditors not in the regular employ of Ameren, including public accounting or audit firms or Commission accountants	25 Years
ACC505	Accounting	Internal Audit Reports and Work Papers	Records of internal audit reports, including related work papers	6 Years After Report Date
ACC510	Accounting	Financial Controls	Records relating to financial control systems, including Sarbanes-Oxley control system documentation	6 Years After Report Final
ACC520	Accounting	Internal Financial Reports to Management	Reports to management regarding the financial status or performance of Ameren or its subsidiaries, including financial projections, budgets, performance against budgets, and related work papers	6 Years After Report Final
ACC600	Accounting	Tax Returns and Work Papers	Copies of tax returns and supporting schedules filed with federal, state, or local taxing authorities, supporting working papers, records of appeals of tax bills, and receipts for payment (Note: tax bills and payment receipts attributable to plant accounts should be retained under ACC112)	IL 10 Years After Settlement MO 4 Years After Settlement Final
ACC610	Accounting	Allocation of Consolidated Federal Taxes	Agreements and schedules allocating consolidated federal income taxes among subsidiary and associated companies	IL 10 Years After Allocation MO 2 Years After Final Settlement
ACC620	Accounting	Tax Deferral Records	Records of annual determinations of deferred taxes on income, annual determinations of accounting adjustments for "reserve deferrals" of deferred taxes on income together with basic computations and records of annual plant additions and retirements and adjustments on which deferred tax accounting entries are based	7 Years After Deferred Credits Fully Used
ACC630	Accounting	Tax Summaries	Summaries of taxes paid by classes of taxes, location, or taxing districts	6 Years

Ameren Corporation
Fixed Assets Audit Program
Year Ended December 31, 2008

Internal Audit	
Reviewed by:	
Date:	

Note: Please retain all selections and supporting information until PwC's review is complete.

Workpaper Reference	Sign-off
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1 Obtain/Prepare a rollforward of fixed assets and accumulated depreciation by major asset class from Power Plant from 12/31/07 to the closest month-end (to use for detail testing) and perform the following:

- a. Agree beginning balances to prior year annual report/financials.
- b. Agree ending balances to general ledger
- c. Test the mathematical accuracy of the rollforward
- d. Review the summary for any possible omissions
- e. Perform procedures a. - d. above for the accumulated depreciation rollforward.

w/p A.1 - A.23	MJR 1/9/08
w/p A.1 - A.23	MJR 1/9/08
w/p A.1 - A.23	MJR 1/9/08
w/p A.1 - A.23	MJR 1/9/08
N/A - IA performed roll forward testing over accumulated depreciation as part of year-end testing. Refer to objective #1 in the Year End Follow Up section below.	MJR 1/9/08

2 Obtain a detailed listing of 2008 additions in service to fixed assets and perform the following:

- a. Agree the total of the detailed listing to the activity in the roll forward obtained in step 1.
- b. Obtain support for any material reconciling items between the detailed listing and the rollforward.

w/p A.1 - A.23 & w/p C CWIP	MJR 1/9/08
w/p A.1 - A.23 & w/p C CWIP	MJR 1/9/08

3 Obtain a detailed listing of 2008 additions to Construction Work In Progress (CWIP) and perform the following:

- a. Agree the total of the detailed listing to the activity in the rollforward obtained in step 1. Note: In order to make the detail selections below, ensure that the CWIP listing total delineates the CWIP additions from the CWIP transfers to fixed assets in the current year (i.e., the listing does not show the net affect of additions and transfers).
- b. Obtain support for any material reconciling items between the detailed listing and the rollforward.

w/p A.1 - A.23 & w/p C CWIP	MJR 1/9/08
w/p A.1 - A.23 & w/p C CWIP	MJR 1/9/08

4 Perform detailed testing on an accept-reject basis of fixed asset additions by selecting CWIP additions and agreeing them to both their supporting information and to the detail listing (see steps below). In accordance with PwC guidance and PwC Utility considerations, to obtain a moderate level of assurance with zero exceptions, perform testing of 40 individual work orders / projects that are in progress. (Consult with PwC if there are less than 200 work orders to date for the appropriate sample size.) Note 40 work orders will be the total testing sample - as such, testing the majority of the sample can be completed as this time with the remainder being completed during year-end testing below.

a. For additional work orders selected for testing, obtain supporting documentation and verify that the addition project order was properly authorized.

b. For each job selected, select one vouchered addition to each job order made at some point during the year.

- i. Obtain the invoice and check copy for the purchase.
- ii. Verify the purchase was appropriately capitalized.
- iii. Verify the purchase was recorded in the proper period and at the proper amount.
- iv. Verify the appropriate level of management approved the addition / work order project.

c. For each job selected, select one individual labor charge to the job.

- i. Agree the amounts listing in the job cost system to the payroll distribution amount (payroll system) for each of the selected projects.
- ii. Obtain the employee's job description and pay rate during the period. Recalculate labor costs based on pay rate and time charged and compare the amounts to the labor charged to the selected projects. Pay rates can be obtained from a query but should also be compared to the union contracts to ensure appropriateness.

d. For each job selected, select one material and supply addition (i.e., material requisition), if applicable, and agree total amount per the expenditures listing to the amount relieved in the inventory subledger.

e. For each job selected, select one overhead expense charge and ensure it is calculated correctly based on the applicable overhead rate and time charged to the job.

f. Scan the list of charges to identify any charges to the work order that are unusual or significant in nature. Investigate as necessary.

Workpaper Reference	Sign-off
Reliance has been placed on 2008 SOX testing relating to proper authorization of PP&E work orders. No exceptions were noted in SOX testing performed.	LNL 1/6/09
K.1	LNL 1/6/09
K.2	MJR 1/8/09
K.2	MJR 1/8/09
K.2	MJR 1/8/09
K.3	MJR 1/8/09
K.5	LNL 1/6/09
K.4	LNL 1/6/09

g. Discuss the work order with the project manager to gain additional comfort that there is appropriate tracking and recording of work and it has been appropriately classified.

Workpaper Reference	Sign-off
This step is covered in Vouchers testing at wp K.1. All projects with a vouchered purchase were traced to the project description in PwP to ensure that the charges being applied to the project are in line with the project description. There were no exceptions noted during this testing, therefore NCN to investigate further by contacting project management.	LNL 1/6/10

5 Obtain a detailed listing of disposals and perform the following:

- a. Agree the total of the detailed listing to the activity in the rollforward obtained in step 1. Note: Ensure the listing includes both salvage and removal items
- b. Obtain support for any material reconciling items between the detailed listing and the rollforward.

w/p A.1 - A.23 & w.p B Retirements	MJR 1/8/08
w/p A.1 - A.23 & w.p B Retirements	MJR 1/8/08

6 Perform detailed testing of disposals by selecting 25 individual disposals, to obtain a low level of assurance with zero exceptions tolerated, in accordance with PwC guidance and PwC Utility considerations. (Consult with PwC if there are less than 200 disposals to date for the appropriate sample size.) 25 items represents the total sample size. As such, the majority of testing can be completed at this time with the remainder being completed during year-end testing.

- a. For disposal work orders selected for testing, obtain supporting documentation and verify that the disposal was properly authorized.
- b. If applicable, for each disposal selected, select one vouchered addition to each job order made.

- i. Obtain the invoice and check copy for the purchase.
- ii. Verify that the purchase was appropriately recorded to the work order.

wp J	
This wording sounds like additions testing, not retirements testing; see testing attributes at wp J for retirements.	LNL 1/6/09
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This wording sounds like additions testing, not retirements testing; see testing attributes at wp J for retirements.	LNL 1/6/09

iii. Verify that the purchase was recorded in the proper period and at the proper amount.

Workpaper Reference	Sign-off
This wording sounds like additions testing, not retirements testing; see testing attributes at wp J for retirements.	LNL 1/6/09
wp J	LNL 1/6/09

iv. Verify that the appropriate level of management approved the removal / work order project.

7 For the disposals tested above, perform the following procedures surrounding accumulated depreciation:

a. To gain comfort that disposals are appropriately removed from the books, ensure that the accumulated depreciation related to the disposed assets was reversed and any gain/loss related to the disposal was appropriately calculated.

wp J	LNL 1/6/09
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8 Review the transfers and adjustments totals and consider the following, as necessary:

a. Assess the materiality of transfers and of adjustments. For companies with transfers or adjustments that result in material changes to PPE, target test individual line items to obtain comfort over the appropriateness of the activity.

w/p A.1.1 - A.23.1	MJR 2/6/09
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YEAR-END FOLLOW UP

1 Obtain/Prepare a rollforward of fixed assets and accumulated depreciation by major asset class from Power Plant from the interim date of testing (above) to 12/31/2008 and perform the following for both the gross fixed assets and accumulated depreciation rollforwards

- Agree beginning balances to prior testing above.
- Agree ending balances to general ledger
- Test the mathematical accuracy of the rollforward
- Review the summary for any possible omissions
- Perform procedures a. - d. for the accumulated depreciation rollforward.

2 Complete the remainder of the additions and disposals in steps 4 and 6 above.

w/p A.1.1 - A.23.1	MJR 2/6/09
w/p A.1.1 - A.23.1	MJR 2/6/09
w/p A.1.1 - A.23.1	MJR 2/6/09
w/p A.1.1 - A.23.1	MJR 2/6/09
w/p B.1 - B.13	MJR 2/6/09
IA chose 10 projects for additions testing, of which IA tested one charge from each project. In total, 7 vouchers, 2 direct labor and 1 direct materials charges were chosen for testing. Additionally, IA chose 5 additional retirements for testing for Q4. See wp's K.1, K.2, K.3, and retirements leadsheet "J" (which includes references to Q4 manual wp's J.21-J.25).	LNL 1/28/09

Ameren Corporation
Property Construction Work-In-Progress Testing
For the year ended 12/31/2006

Work Order	Amount capitalized	Description	Voucher #	Invoice Amount	Appropriately Capitalized?	Proper Period and amount?	Appropriate approval?	wp ref	description	month	In-house Payroll Cost Amount	Agreed to Payroll reports	Recalculated Pay	wp ref	description	month	Overhead expense charge	Recalculated	wp ref	description	month	quantity	In-house Material / Supply Amount	Agreed to subledger	wp ref	
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TICKMARK LEGEND

Ameren Corporation
Property Disposal Testing
For the year ended 12/31/2008

	Work Order	Asset ID	Retired Amount	Description	month	Sold v Scrapped?	Properly Authorized	Appropriately Recorded	WP ref
--	------------	----------	----------------	-------------	-------	------------------	---------------------	------------------------	--------

- 1
- 2
- 3
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TICKMARK LEGEND



Final Report



Ameren Services



Supplier Payment Review Final Report

December 2008

Agenda

I. EXECUTIVE SUMMARY

II. STATISTICAL SUMMARY (All Audits)

III. OVERVIEW

- ❖ Audit Objectives / Audit Scope
- ❖ Work Process Employed
- ❖ Work Results

IV. MONETARY RECOVERIES

- ❖ Claim Profile
- ❖ Root Cause Analysis
- ❖ Disbursement Error by Check Date
- ❖ Duplicate Payment Analysis
- ❖ Operation Error Analysis
- ❖ Vendor Error Analysis
- ❖ Recovery by Business Units
- ❖ Large Claims Explained

V. OBSERVATIONS

- ❖ Improvement Areas / Recommendations

VI. BENCHMARKING

VII. CONCLUSION





Executive Summary

<p>Audit Initiatives</p>	<p>Revenew was chartered to identify, document and recover overpayments to suppliers and search for credits available to Ameren that have not been taken. Revenew was to perform root cause analysis to spot trends or opportunity areas where gaps may be closed. Revenew was also to review areas noted for improvement in last audit and determine if adequate progress was made.</p>
<p>Review Payable Transactions Using Ameren & Vendor Records</p>	<p>Ameren’s payment data for October 2006 through December 2007 along with Revenew’s proprietary software was used to generate audit exception reports. A summarized listing of expenditures by vendor was used as a basis to solicit statements of account for open items with key suppliers of Ameren. The audit scope covered approximately 386k invoices and \$6.1B in trade payable spend plus solicitation of statements from 4675 selected vendors.</p>
<p>Identify AP Processing Strengths</p>	<p>The audit revealed the overall accuracy rate of 99.9938% of trade payable dollars benchmarked very strong and was above average compared to other clients Revenew has audited. Compared to the last audit, the accuracy rate did drop a little. However, disbursement errors were greatly reduced since the implementation of Oracle.</p>
<p>Present Practical Improvement Ideas</p>	<ol style="list-style-type: none"> 1. Continuous improvement on the control process for duplicate payments 2. Ongoing effort on Vendor Master Maintenance 3. Continuous effort to increase the percentage of total spend that is governed by a purchase order 4. Credit Memo processing and Vendor Statement Review
<p>Recovered \$441k</p>	<p>Gross Recoveries were \$441k based on 52 claims. Leading causes for recoveries were duplicate payments due to different invoice numbers being entered for the same invoice (22%), credit memos not processed (21%), and overcharges by vendors (20%). These areas account for approximately \$273k of the total recoveries (63%).</p>



Statistical Summary

Subject Area	Description	2007	2008
Review Scope	# of Trade Payable Invoices	756k	386k
	Amount of Trade Payables	\$11.6B	\$6.1B
	# of Statement Letters Mailed	4,500	4,675
	# of Statement Responses	3,435	4,043
Review Results	# of Recovered Claims	69	52
	# of Vendors	63	49
	Total Dollars Recovered	\$601k	\$441k
Financial Impact	Ameren's Share of \$	\$481k	\$353k
	Revenew's Share of \$	\$120k	\$88k
Recovery Profile	% Recoveries via Statements	82%	69%
	% Recoveries via Ameren's Data	18%	31%
	% Recoveries via Check	20%	49%
	% Recoveries via Credit Memo	33%	23%
	% Recoveries via ATD	41%	28%
	% Recoveries via Escheatment	6%	0%

Subject Area	Description	2007	2008
Root Cause Analysis	Duplicate Billings	\$22k	\$65k
	Overcharges	\$122k	\$86k
	Return Deposit	\$175k	\$0k
	Rebates	\$55k	\$0k
	Return Items (CM not processed)	\$48k	\$94k
	Unapplied Cash	\$6k	\$0k
	Overpayment - Other	\$24k	\$0k
	Duplicate Pay (4 way)	\$0k	\$13k
	Duplicate Pay - Amounts	\$53k	\$0k
	Duplicate Pay - Diff Invoice #	\$35k	\$96k
	Duplicate Pay - Diff Vendors #	\$3k	\$52k
	Duplicate Pay - Dates	\$53k	\$30k
	Duplicate Pay - Paid Inv & CC	\$5k	\$5k
	Total		\$601k

Subject Area	Description	2007	2008
Accuracy Rate	Overall Error Rate	99.9958%	99.9938%
	AP Error Rate	99.9985%	99.9968%



Objective & Scope

- ## AUDIT OBJECTIVES
1. Recover duplicate payments/erroneous payments
 2. Identify and recover credits that are due but were never taken
 3. Identify procedural weaknesses in the overall operation
 4. Review areas noted for improvement in last audit and determine if adequate progress was made
 5. Benchmark against industry peers

Oct 2006 - Dec 2007

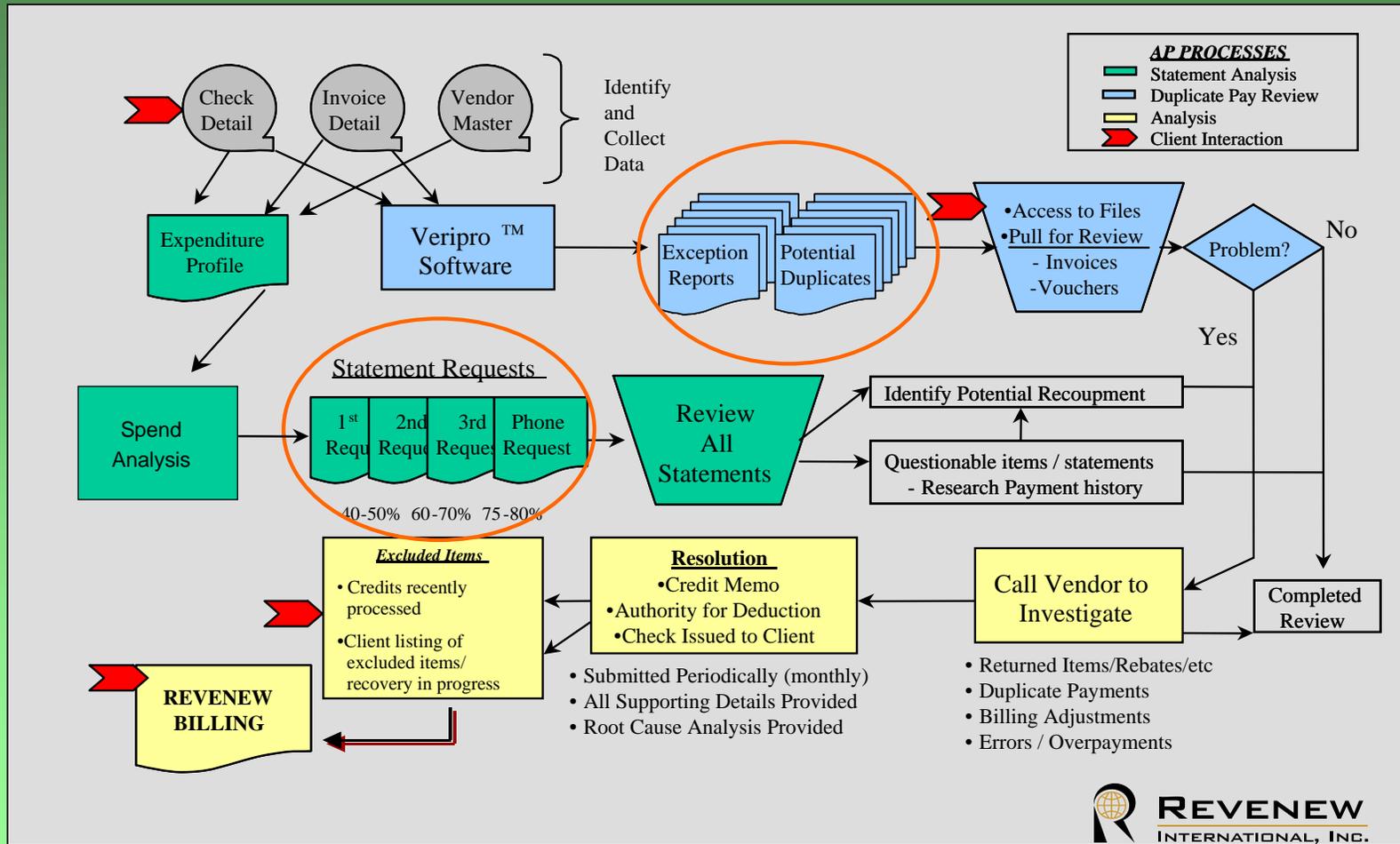
Category	Audited	Total Count	Count %	\$M	\$ %
Affiliates	No	708	0.2%	\$664	6.3%
Banks/Trusts/Treasury	No	3,283	0.7%	\$876	8.3%
Tax Authorities/Municipalities	No	14,544	3.3%	\$1,468	13.8%
Client Exclusion	No	31,148	7.1%	\$1,508	14.2%
Other	No	4,791	1.1%	\$31	0.3%
Trade Payables	Yes	385,883	87.6%	\$6,065	57.2%
Total		440,357	100.00%	\$10,612	100.00%

Exclusions

- Sales Tax Accruals and Payments
- Employee Expense Statements
- Procurement Card Transactions
- Known Items
- Credit Items Already Processed but not Taken
- Intercompany Transactions with Affiliates
- Ameren Specified Vendors
- Transactions Dated after Mar. 31, 2008



Work Process Employed





Work Results

Internal Record Review

✓ Duplicate or Erroneous Payments that may be due to vendor master problems, keypunch errors, lack of training, procedural or system error

385,883 Total Invoices

\$ 6.1B

475 flagged matches reviewed and investigated

\$42M

302 were not duplicates/errors

\$ 29M

155 Errors already resolved

\$13M

0 Duplicates under review

18 Claims

\$ 134k

Vendor Statement Review

✓ Duplicate Billings ✓ Returns Not Credited
 ✓ Overcharges ✓ Deposits / Rebates
 ✓ Overpayments ✓ Unapplied Cash

4,675 Vendors Solicited by Mail
(282k invoices)

\$6.0B

4,020 Responded
(248k invoices)

\$ 5.0B

398 flagged claims reviewed and investigated

\$ 11.2M

364 Claims are not valid credits

34 Credits Recovered

\$ 306k

Statement Response Rates

86% of Vendors
 83% of Spend
 88% of Invoices

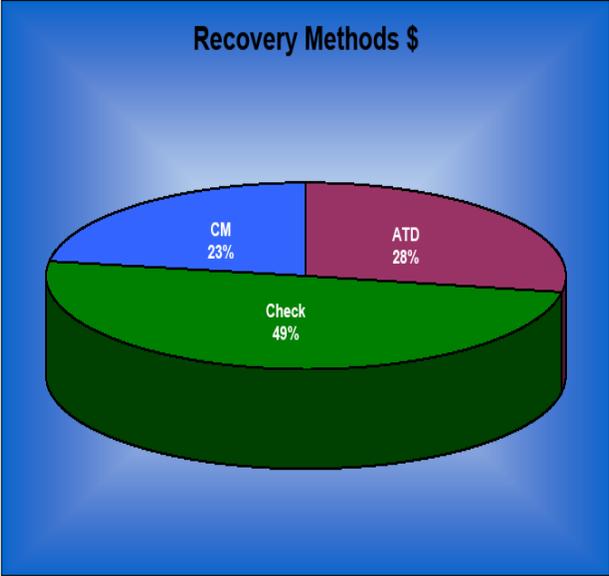


Claim Profile

Strata	#Claims	%Claims	\$(000's)	% of \$
\$0-1,000	4	7.7%	\$2	0.5%
\$1,000-2,500	19	36.5%	\$30	6.8%
\$2,500-5,000	10	19.2%	\$34	7.7%
\$5,000-10,000	7	13.5%	\$56	12.7%
\$10,000-25,000	7	13.5%	\$105	23.8%
\$25,000+	5	9.6%	\$214	48.5%
Totals	52	100.0%	\$441	100.0%

Number of Claims	52
Number of Vendors	49
Total Claim Recovery	\$441k

Year	#Claims	%Claims	\$(000's)	% of \$
2005	1	2%	\$2	0.5%
2006	13	25%	\$139	31.5%
2007	33	63%	\$276	63%
2008 (Q1)	5	10%	\$24	5%





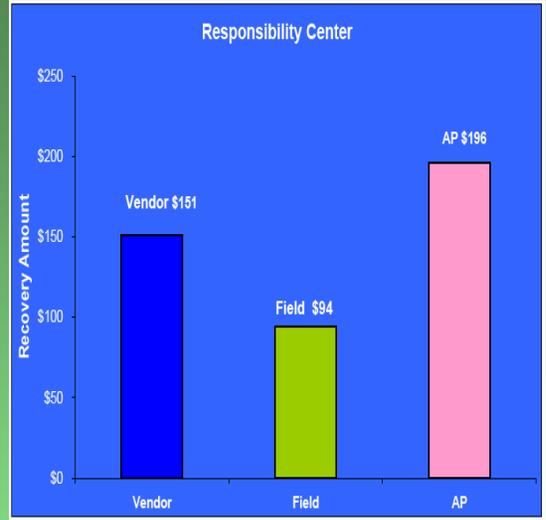
Root Cause Analysis

Type	Root Cause	Claims	%	\$(000's)	%
Overcharge	Prepay vs Actual / Pricing Errors / Other	4	8%	\$86	20%
Duplicate Billing	Billed on Two Different Invoice Numbers	9	17%	\$65	14%
Returned Deposits	Reels/Containers/Drums	1	2%	\$3	1%
Returned Items	CM's Not Processed	14	27%	\$91	21%
	Non-Disbursement Error Types	28	54%	\$245	56%
Duplicate Pay	4 Way Match	3	6%	\$13	3%
Duplicate Pay	Different Invoice	9	17%	\$96	22%
Duplicate Pay	Different Vendor	5	10%	\$52	11%
Duplicate Pay	Paid Invoice and Credit Card	5	10%	\$5	1%
Duplicate Pay	Different Dates	2	3%	\$30	7%
	Disbursement Error Types	24	46%	\$196	44%
Totals		52	100%	\$441	100%

Vendor

Ameren (Operations)

Ameren (A/P)



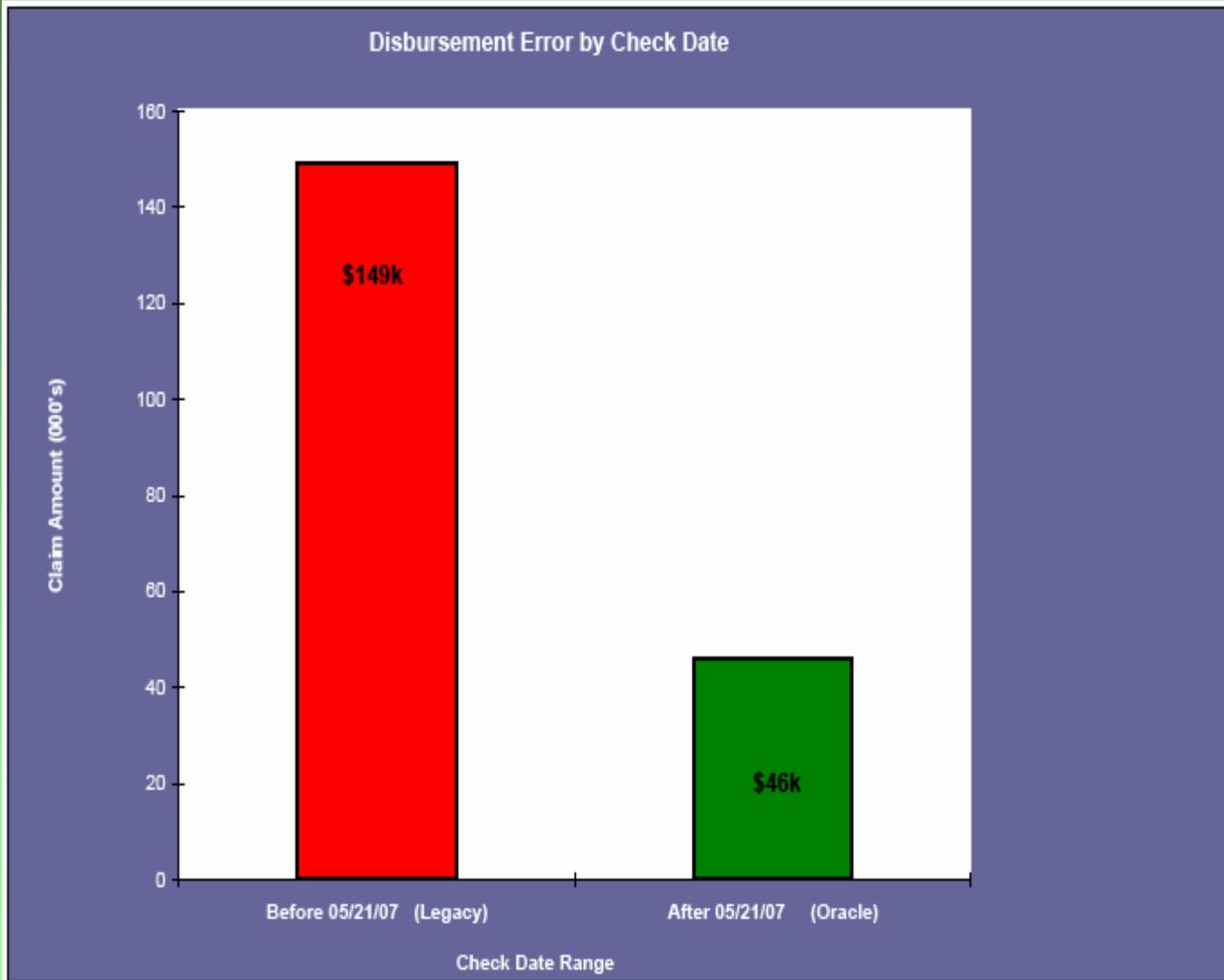
Please click below to see a list of all submitted claims.



Submitted Claims

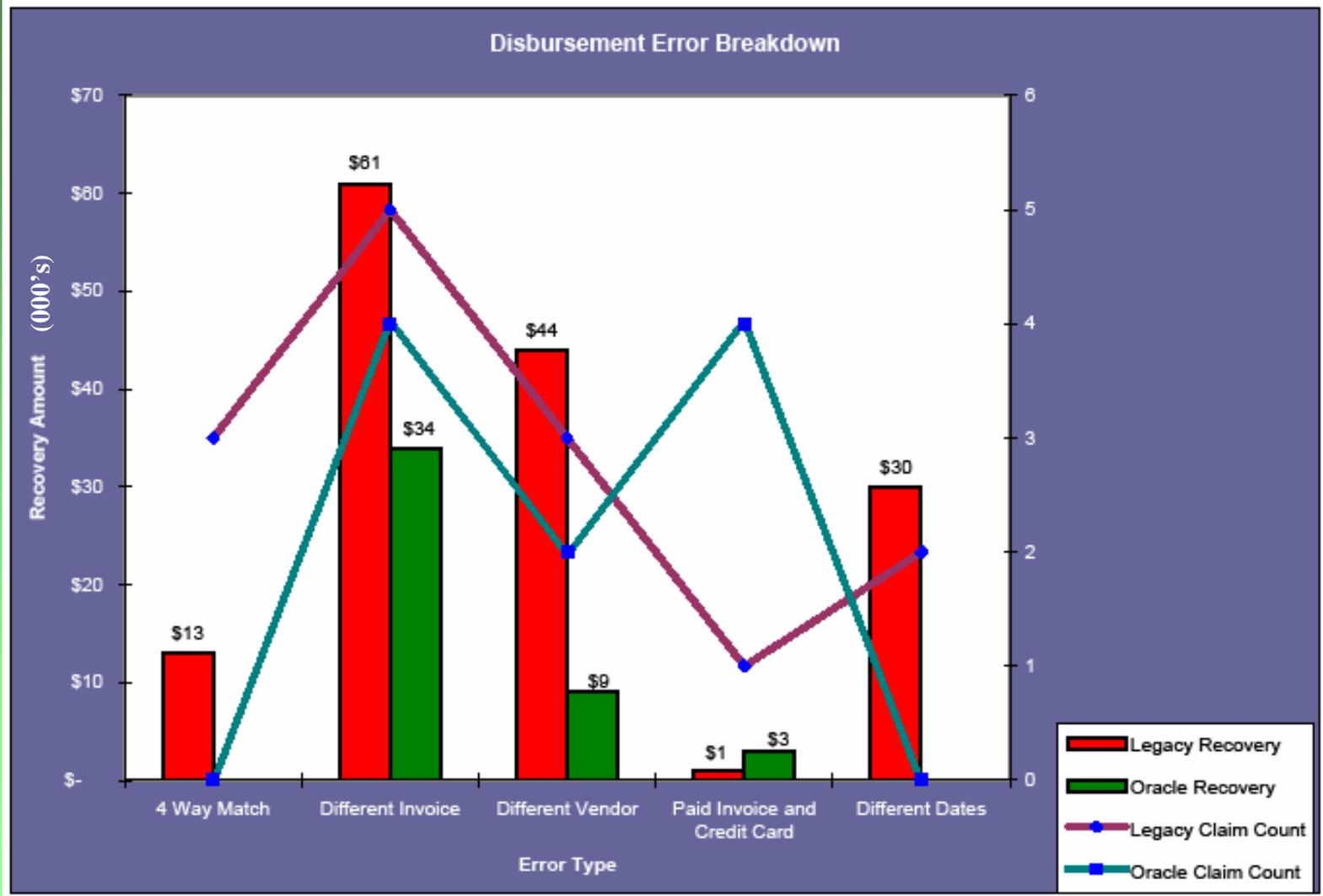


Disbursement Error by Check Date



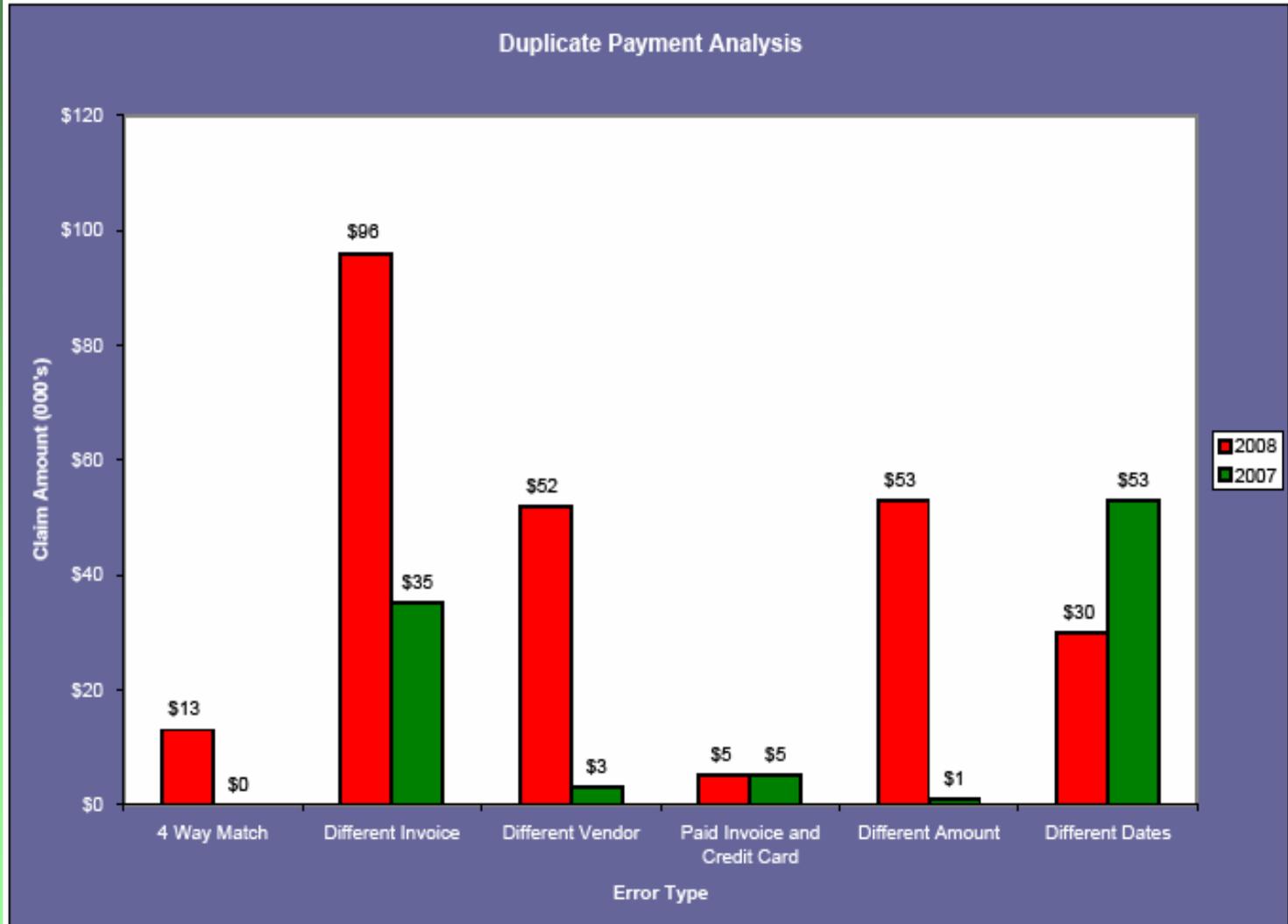


Disbursement Error Breakdown



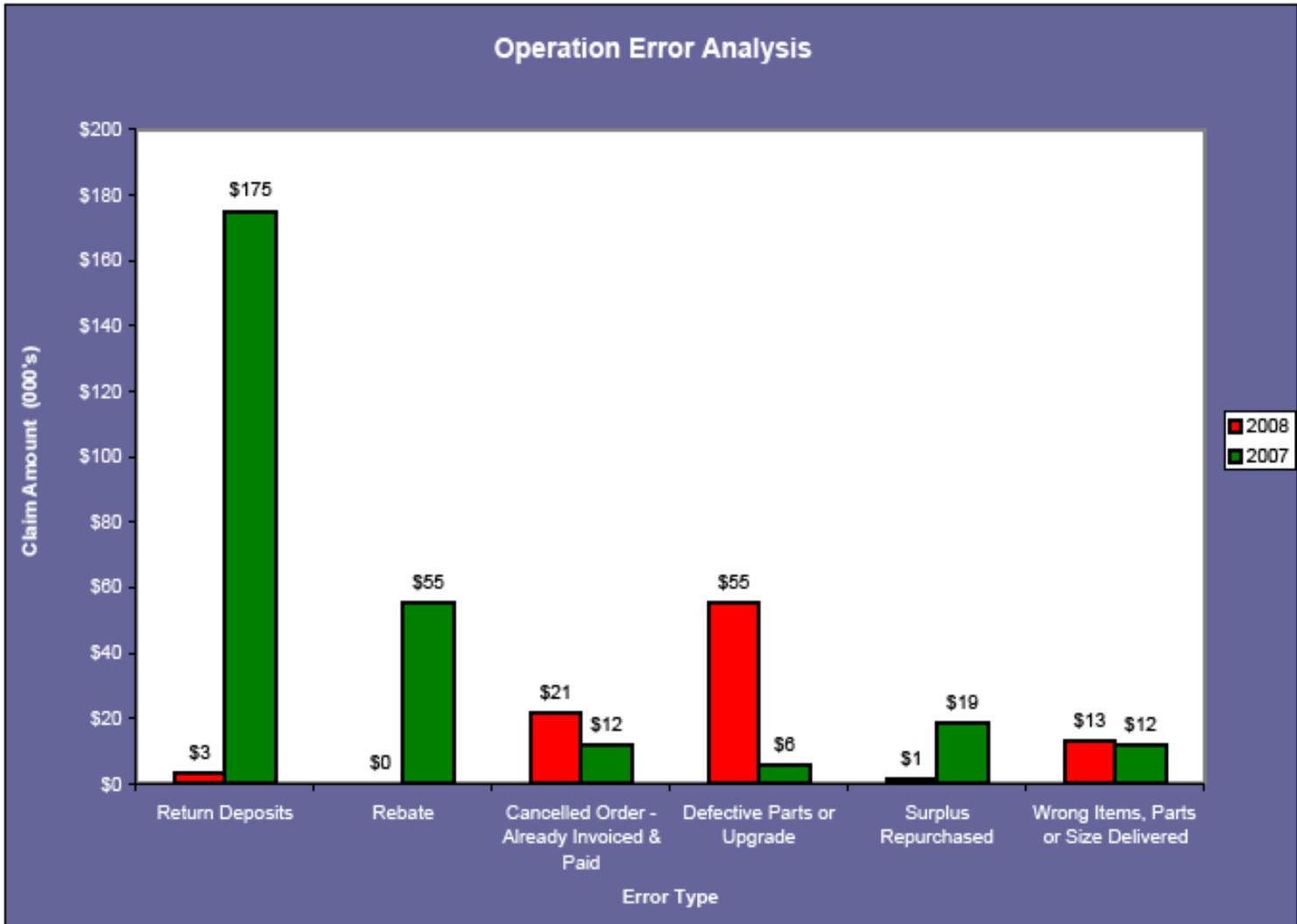


Duplicate Payment Analysis



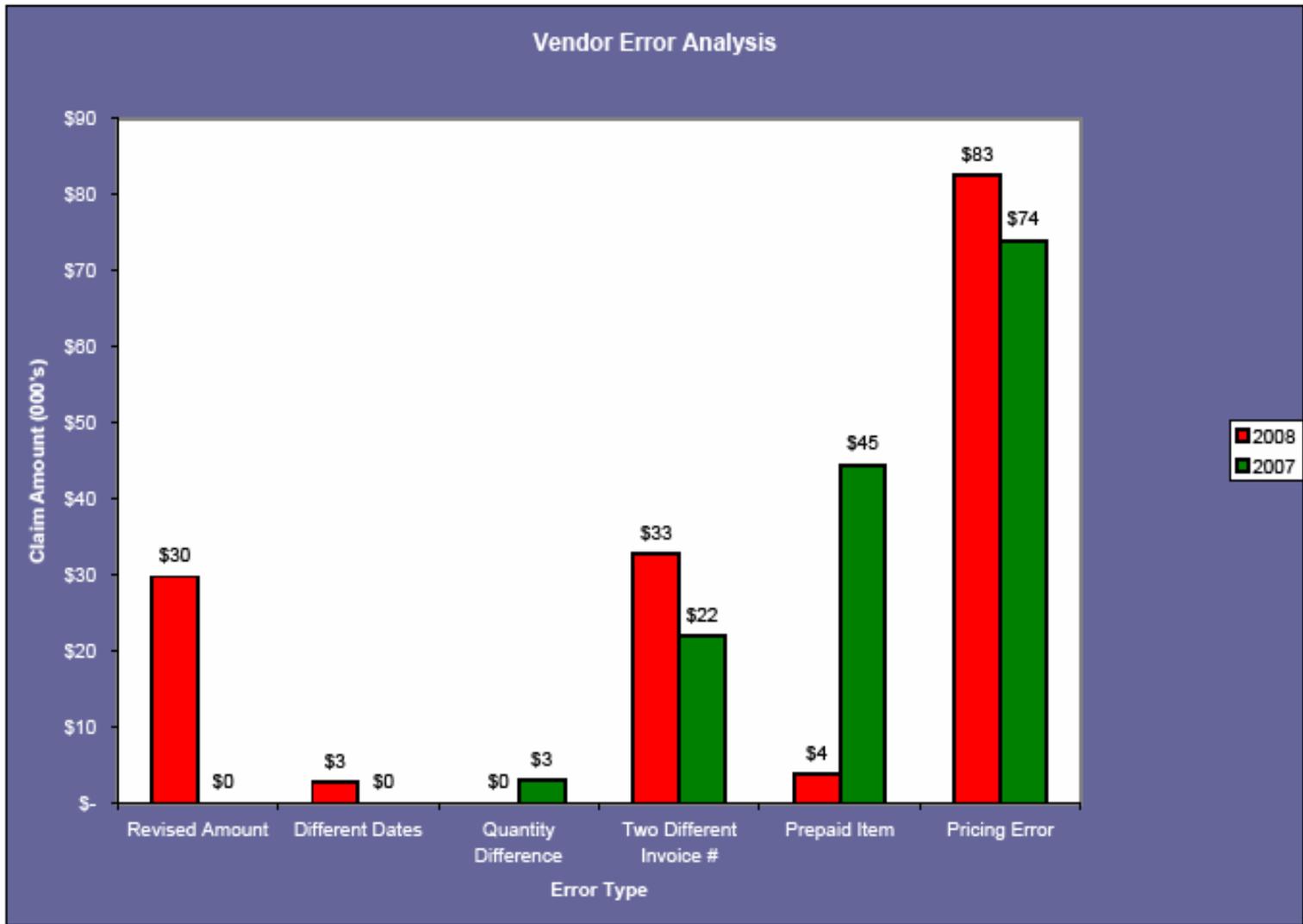


Operation Error Analysis



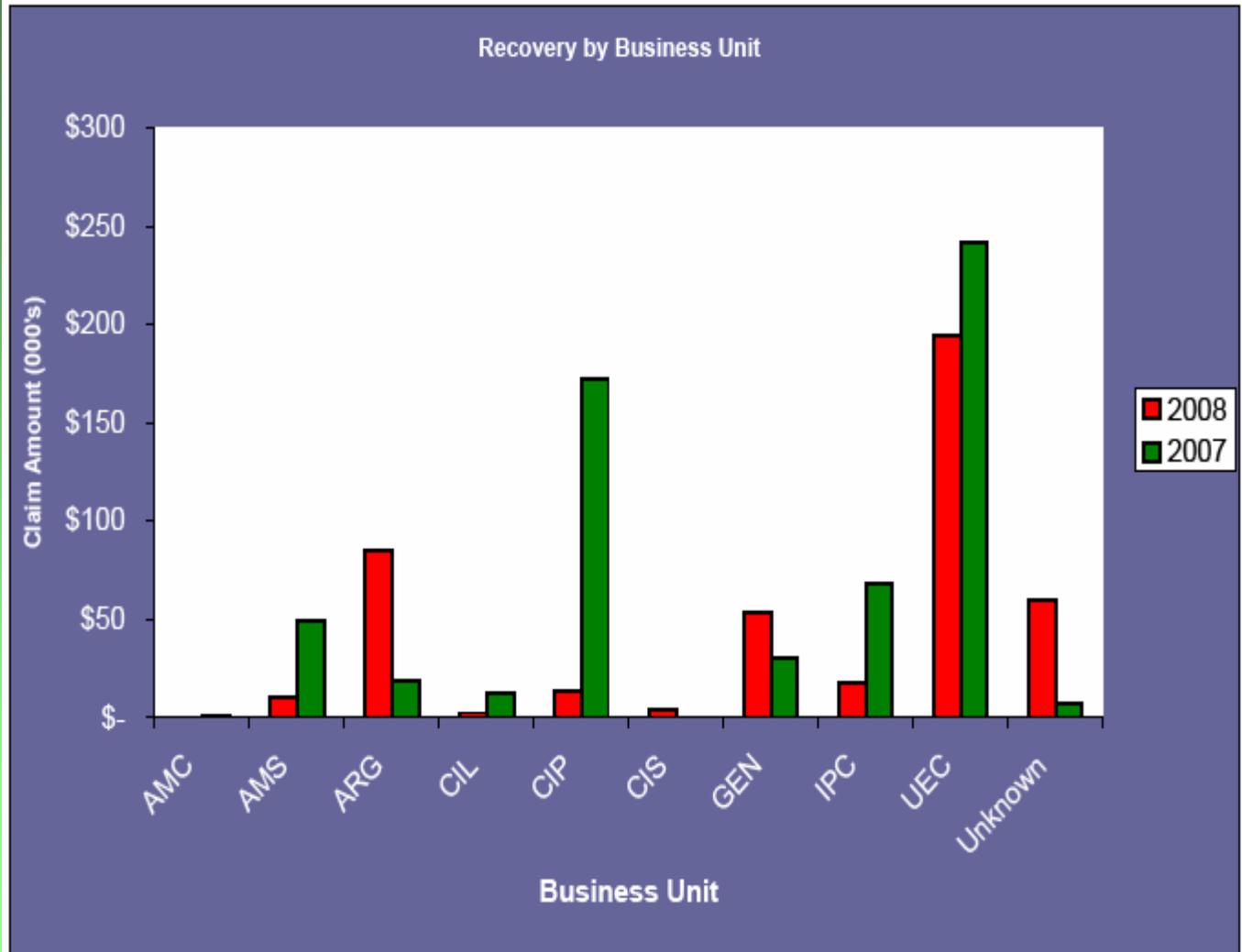


Vendor Error Analysis





Recovery by Business Unit





Large Claims Explained

Claims over \$20k

Vendor Name	Claim Amount	Claim Description
WAUKESHA ELECTRIC SYSTEMS INC	\$73k	Vendor overcharged on taxes, the taxes were incorrectly billed and refunded to Ameren.
ALTEC INDUSTRIES INC	\$50k	Several credit memos issued for the return of parts.
U S A TANK SALES & ERECTION INC	\$37k	Duplicate payment was made due to a keypunch error while entering the invoice number. "NN" was typed instead of "BB".
DOMINION ENGINEERING INC	\$28k	Duplicate payment was made caused by two different invoice dates being entered. The first payment used the actual invoice date while the second payment used the received/approved date.
R K NEAL INC	\$26k	Duplicate payment was made caused by two different vendor numbers being entered. The invoice was paid under different vendor numbers for the same entity.
LEAD BELT MATERIALS CO INC	\$24k	Duplicate payment was made due to different invoice numbers being entered. The first payment used the PO number plus the invoice date while the second payment used just the invoice date.
JOHN FABICK TRACTOR CO	\$20k	A duplicate bill was sent to Ameren. The vendor sent a pro-forma invoice for approval then sent Ameren the actual invoice, both documents were paid.

\$258k





Improvement Areas

Recovery of Deposits & Rebates

PRIOR AUDIT RECOMMENDATIONS:

- Establish a centralized role in the procurement function to serve as a liaison between field locations and cable suppliers.
- Leverage the Oracle purchase order system to inventory reels on hand and manage the recoupment process of deposits paid.
- Build a comprehensive “hit list” of suppliers where deposits and/or rebates are common and follow up with suppliers to review outstanding balances.

Summary of Findings

- ❖ **Significant improvement** from 4 items totaling \$240k representing 38% of the previous audit’s recoveries down to 1 item for \$3k in the current audit.

Recommendations

- ❖ *No new recommendations, continue ongoing effort of managing the recovery of deposits and rebates.*



Improvement Areas

Duplicate Payment Prevention

PRIOR AUDIT RECOMMENDATIONS:

- Continue the process of increasing the percentage of total spend that is governed by a purchase order to fully leverage the capabilities of Oracle.
- Use Electronic Invoice Payment & Presentment (EIPP) technology to automate vendor compliance with PO process and achieve greater efficiencies with the disbursement process.

Summary of Findings

1. A total of \$196k was recovered this audit compared to \$149k recovered in the previous audit due to duplicate payments. Both the claim count and claim amount made up over 40% of the entire current audit recoveries.
2. Duplicate payments caused by the use of different invoice numbers constituted a significant portion of the total findings: \$96k or 22% of the entire recovery.



Keying invoices

Recommendations

1. *Attached are the best practices for keying invoice numbers into the accounts payable system. The AP group should use this as a guideline when entering invoice numbers into the system to avoid duplicate payments.*
2. *Expand the configuration of the existing duplicate payment system controls to issue a critical error message when a potential duplicate is entered that will not allow the invoice to be posted to payment.*
3. *Create a potential duplicate payment report that supplements system controls or can catch where processors by-pass system warnings. This report should be reviewed on a periodic basis based on a level of determined materiality (i.e. >\$2,500).*



Improvement Areas

Duplicate Payment Prevention (Cont'd) Vendor Master File Maintenance

Summary of Findings

1. Many vendors have multiple vendor numbers in the vendor master creating confusion in the process of keying invoices.
2. Five duplicate payments for \$52k (12% of entire audit) were discovered in this audit due to paying the same vendor under different vendor numbers.



Vendor Master
Cleanup suggestions

Recommendations

1. *Automate periodic reviews to inactivate vendors with no payment activity in 18-24 months.*
2. *Review listing of duplicate vendor set-ups and inactivate appropriate records.*
3. *Attached are the best practices for managing vendor master files and keeping the vendor master file clean. It takes many years of continuous effort, training and management support to achieve maximum efficiency.*
4. *Consider using Revenew for Vendor Master File Cleanup.*

“Vendor Master File Maintenance always should be a process....not a project”



Improvement Areas

Supplier Overcharges

PRIOR AUDIT RECOMMENDATIONS:

- Continue the process of increasing the percentage of total spend that is governed by a purchase order to fully leverage the capabilities of Oracle.
- Use Electronic Invoice Payment & Presentment (EIPP) technology to automate vendor compliance with PO process and achieve greater efficiencies with the disbursement process.

Summary of Findings

1. Increased findings from the prior audit's 13 claims for \$122k representing 20% of total audit recoveries to now 13 claims for \$152k representing 34% of total audit recoveries.
2. Supplier overcharges stemming from the supplier sending duplicate invoices for the same product or service increased from \$22k in the prior audit to now \$65k in the current audit.
3. Over 40% of supplier overcharges occurred on invoices processed without a purchase order.

Recommendations

- ❖ *No new recommendations, the same recommendations still apply from the previous audit.*



Improvement Areas

Credit Memo Processing/Vendor Statement Review

Summary of Findings

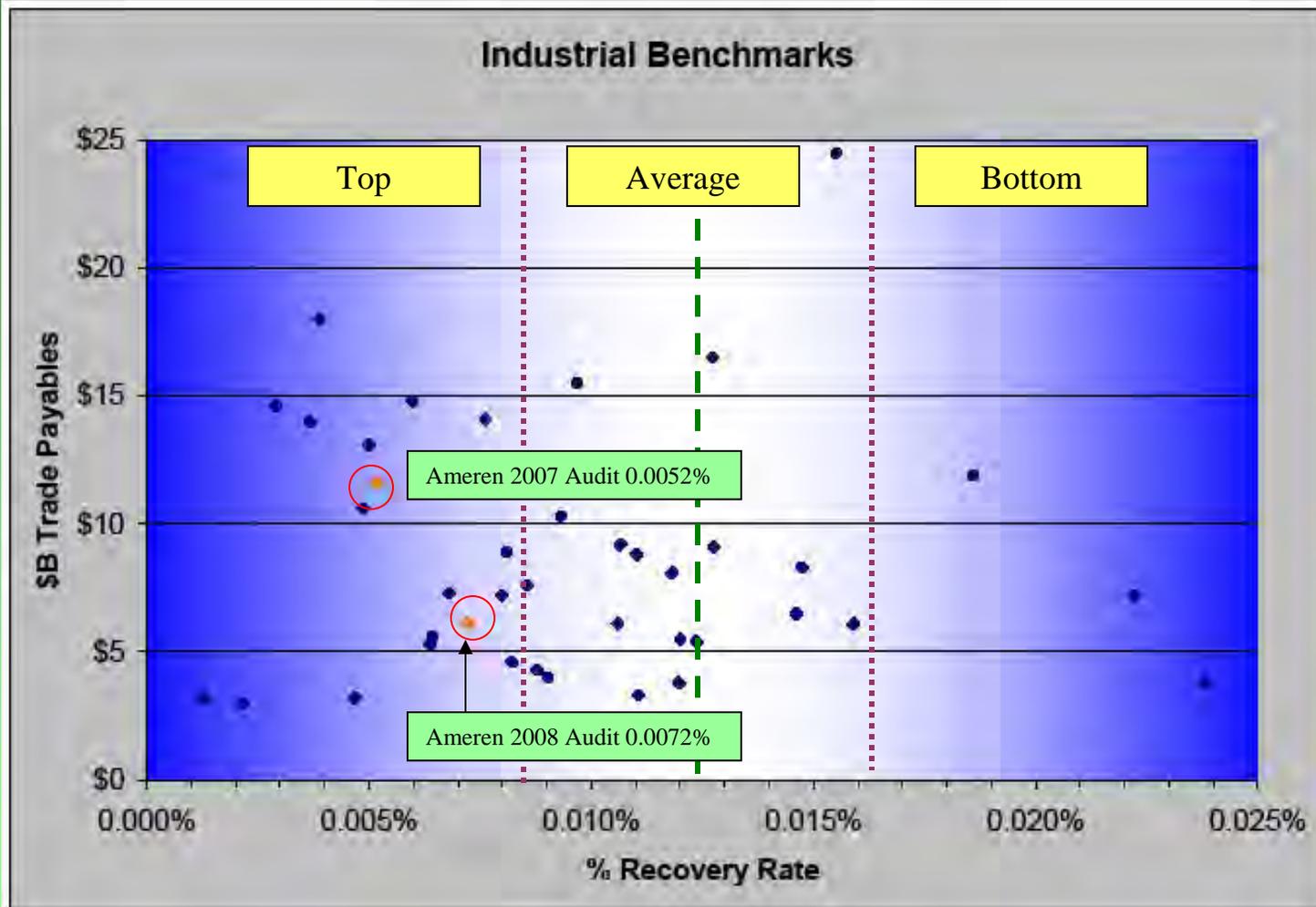
1. Credit Memo processing (Returned Items) was one of the top contributors to the recovery. Credit Memo processing represented a total of 21% or \$91k of the entire audit.
2. Credit Memo processing comprised 8% of the entire previous audit. Now it has climbed to represent 21% of the current audit.

Recommendations

1. *Create a periodic report at the field locations for returned items to keep track of Credit Memos with high dollar values and follow up with vendors on pending issues.*
2. *Focus on targeting high volume Maintenance Repair and Operation (MRO) transaction vendors and ensure AP proactively pursues and reviews statements.*
3. *Create formal procedures for Ameren field locations on how to handle the tracking of returned items.*
4. *At a minimum, continue to allow post-audit firm to perform this work on a regular basis.*



Benchmarking Overall Error Rate



◆ Ameren Audits



Conclusion

- Experience levels and knowledge of supervisory personnel remain top notch
- Based on benchmark analysis Ameren rates very highly in terms of overall accuracy as compared to its peers
- Disbursement errors greatly reduced since implementation of Oracle (\$149k prior to implementation compared to \$46k after implementation)
- Progress made for areas cited for improvement in last report
- Excellent cooperation and support for audit execution
- Continuing a periodic audit program is a proactive approach to monitoring AP performance and identifying new areas of monetary leakage across entire disbursement system

We recommend that Revenew International be considered as your supplier of choice for next review (recommended in 18 months).



Ameren Corporation

Ameren Illinois Utilities Record Retention Review

September 26, 2008



**Internal Audit Report
08-18**

Environment:

- AmerenCIPS, AmerenCILCO, and AmerenIP (Ameren Illinois Utilities (AIUs)) each filed gas and electric rate cases November 2, 2007. In reviewing the rate cases, the Illinois Commerce Commission Staff (ICC Staff) requested vendor invoices for 38 construction projects placed in service from the last rate case for each of the AIUs through 2006, the rate case test year. Some of these projects had invoices dating back to 2002.
- The ICC Staff requested approximately 2,800 paper invoices (invoices) totaling approximately \$24.5 million, through informal requests in November 2007 (Exhibit A). The ICC Staff did not state a due date in the request. The AIUs submitted invoices periodically to the ICC Staff through February 2008, but were not able to provide all of the invoices requested.
- Representatives of the Illinois Regulatory Affairs and Financial Services department, Regulatory Accounting, the Controller's department, Accounts Payable, and Storerooms continued to gather missing invoices from February to May 2008. As a result, additional original invoices were found, suppliers provided copies of some invoices, and employee expense statement support was obtained. These documents were provided to the ICC Staff in May 2008.
- Approximately 400 invoices totaling approximately \$770,000 had remained unaccounted for and not provided to the ICC Staff by May 2008, because they had been mistakenly destroyed or could not be located.

Scope:

Management requested this audit as a result of the missing invoices. We reviewed the circumstances that led to certain documents being destroyed and others not being located. We also reviewed the processes to assign retention periods, store and safeguard documents, withdraw documents, and authorize and verify destruction of documents.

Following is a summary of the circumstances pertaining to invoices not provided to ICC Staff.

- AmerenCILCO - Circumstances that led to the destruction of certain AmerenCILCO invoices include:
 - AmerenCILCO could not provide 327 invoices, totaling approximately \$514,000, requested by the ICC Staff for selected projects.
 - The following sequence of events is based on discussions with the Pioneer Park Stores Supervisor.
 - The process for retaining invoices prior to Ameren Corporation's (Ameren) acquisition of CILCO in February 2003 was to box the invoices, identify the contents of the box and send the box to a centralized warehouse.
 - The Pioneer Park Stores Supervisor took the supervisor position around August 2003.
 - The Stores Supervisor determined that the volume of boxes at Pioneer Park needed to be reduced because of space limitations.
 - The Stores Supervisor directed the Stores Crew Leader to remove boxes from the storeroom, but did not review the contents of the boxes nor instruct anyone else to do so.
 - When trying to locate invoices for the ICC Staff early in 2008, the Storeroom Supervisor questioned storeroom personnel. The storeroom personnel remembered destroying boxes in August or September 2003 and that some of the boxes destroyed contained paid invoices.
 - The storeroom personnel asked the Stores Crew Leader if those boxes should be destroyed. The Stores Crew Leader indicated that they should.
 - No one informed the Stores Supervisor that there were invoices in any of the boxes at the time.
 - The Stores Supervisor does not know why boxes of invoices were at Pioneer Park because they should have been sent to the centralized warehouse. The boxes were in the storeroom when the Stores Supervisor took that position, and it is not known when the boxes arrived in the storeroom.
 - Storeroom personnel destroyed the contents of the boxes but did not document the destruction as required by 83 Illinois Administrative Code, Part 420.70 and Part 510.70, Premature Destruction or Loss of Records.
- AmerenIP - All invoices for AmerenIP projects were provided, except for 74 invoices totaling approximately \$66,000. We were unable to determine why these invoices could not be found.
- AmerenCIPS - All invoices for AmerenCIPS projects were provided, except for 6 invoices totaling approximately \$190,000. We were unable to determine why these invoices could not be found.

- During this review, employees confirmed that the AIUs do not use the same record retention process manuals, although the individual manuals do generally comply with retention periods outlined in 83 Illinois Administrative Code Part 420, The Preservation of Records of Electric Utilities, and 83 Illinois Administrative Code Part 510, The Preservation of Records of Gas Utilities.
- Since 2005, all of the AIUs' invoices have been paid through the centralized Accounts Payable Imaging system, where paper invoices are scanned, approved, and processed for payment. This system has improved invoice archiving and retrieval for the AIUs.

Summary:

Our review concluded that the destruction of invoices at AmerenCILCO was inadvertent and resulted from personnel inexperience, miscommunication, and inadequate record retention training. Nothing has indicated fraudulent or malicious intent.

Internal Audit will audit record retention compliance after the revised policies and procedures have been implemented and have been operating for a period of time.

Internal Audit will also perform an annual review of the AIUs' plant additions and retirements, as recommended by the ICC Staff. The first review, covering activity in 2007, will be completed by December 30, 2008.

Management Action Plans:

- AIU Management will advise all stores personnel at Pioneer Park that they shall not destroy any records without explicit direction and approval of their direct supervisor. If there is any question regarding proper disposal of records, their supervisor shall be consulted. Only stores records will be stored at the Pioneer Park storeroom. The Stores Supervisor will document that the meeting occurred and who was present, and will also confirm such with the Superintendent Energy Delivery, Illinois.
- The Legal department, with the help of outside counsel, recently developed record retention schedules to comply with ICC, Federal Energy Regulatory Commission, and Missouri Public Service Commission record retention time period requirements. The record retention schedules were completed on June 20, 2008, and will be communicated and implemented in conjunction with the Ameren-wide record retention policies and procedures, as described below.

The Ameren Records Center is forming two teams to develop Ameren-wide record retention policies and procedures and implement needed changes. One team will be a steering committee appointed by senior management to direct the project. The second team will work with Records Management to administer record retention policies and procedures.

The first team, the Records Management Committee, will assist the Records Center in developing the policies and procedures and work with the second team to review records handling. This committee will be made up of employees throughout Ameren. The policies and procedures will cover application of retention periods, transfer of records from business sites to the Records Center, processing of records received by the Records Center, withdrawing records from storage, and destruction of records. When completed, the policies and procedures will be implemented and communicated throughout Ameren.

Members of the second team will serve as liaisons between their own departments and the Records Center and will be responsible for record retention in accordance with the policies and procedures. Mandatory record retention training will be provided to all Ameren employees.

With the volume of transactions engaged in by the AIUs, there is the risk that invoices will be lost or incorrectly indexed. Management believes that it is imperative that such loss be reduced to an absolute minimum and that the management action plan should reduce this risk.

Instituting Ameren-wide record retention policies and procedures will strengthen compliance with 83 Illinois Administrative Code Parts 420 and 510. It should also facilitate quick and transparent recovery of expenditures related to plant additions. Additionally, it should mitigate the risk of inadvertent destruction or loss of invoices.

Target Dates:

- Pioneer Park communication – September 5, 2008
- Form two teams and develop Ameren-wide policies - December 31, 2008
Train employees on Ameren-wide policies – June 30, 2009

Accountability:

- Mark Livasy, Superintendent Energy Delivery, Illinois
- Tom Rice, Director, Operations
John Hughes, General Supervisor, IT Operations

Exhibit A

Summary of Paper Invoices Requested and Not Provided

Corporation	Dollars Requested (approximate)	Number of Invoices Requested	Dollars Not Provided as of May 27, 2008 (approximate)	Number of Invoices Not Provided	Percent of Dollars Not Provided
CILCO - electric	\$1,200,000	377	\$502,000	280	42%
CILCO – gas	840,000	225	12,000	47	1%
IP – electric	14,300,000	1,214	25,000	38	0.2%
IP – gas	1,700,000	240	41,000	36	2%
CIPS – electric	800,000	200	0	0	0%
CIPS – gas	<u>5,700,000</u>	<u>597</u>	<u>190,000</u>	<u>6</u>	3%
Totals	<u>\$24,540,000</u>	<u>2,853</u>	<u>\$770,000</u>	<u>407</u>	3%

This Exhibit summarizes the paper invoices originally requested by, but not provided to, the ICC Staff as of May 27, 2008.

Distribution List:

Gary Rainwater, Chairman, President and Chief Executive Officer
Warner Baxter, President and Chief Executive Officer, Ameren Services
Scott Cisel, President and Chief Executive Officer, Illinois

Craig Nelson, Vice President, Regulatory Affairs and Financial Services
Jackie Voiles, Manager, Regulatory Affairs
Mike Getz, Managing Supervisor, Business Performance

Marty Lyons, Senior Vice President and Chief Accounting Officer
Bruce Steinke, Vice President and Controller
Peggy Carter, Assistant Corporate Controller
Gary Weiss, Manager, Regulatory Accounting
Ron Stafford, Managing Supervisor, Regulatory Accounting and Depreciation

Steve Sullivan, Senior Vice President, General Counsel and Secretary
Ron Evans, Vice President and Deputy General Counsel
Craig Stensland, Associate General Counsel
Ed Fitzhenry, Managing Associate General Counsel

Dan Cole, Senior Vice President, Administration
Dennis Weisenborn, Vice President, Supply Services
Mark Brandt, Manager, Supply Chain Operations
Mark Livasy, Superintendent Energy Delivery, Illinois

Chuck Bremer, Vice President, Information Technology
Tom Rice, Director, Operations
Gerald Bednar, Manager, Infrastructure Operations
John Hughes, General Supervisor, IT Operations

PricewaterhouseCoopers LLP

Illinois Commerce Commission

Audit Team:

Mark Brawley, Vice President
Mike Childress, Managing Supervisor
Angie Sphar, Senior Auditor - Compliance

AMEREN CORPORATION RECORDS MANAGEMENT POLICY

1.0 Purpose

- 1.1 The purpose of this policy is to ensure the continued creation and management of authentic, reliable and usable Records, capable of supporting business functions and activities for as long as they are required.
- 1.1.1 Comply with applicable Legal requirements for recordkeeping and retention of Records;
 - 1.1.2 Meet business needs for retention and availability of Records;
 - 1.1.3 Ensure that Records no longer required to be retained for Legal needs are appropriately disposed of;
 - 1.1.4 Preserve Records that are relevant to ongoing or expected Legal or audit proceedings; and
 - 1.1.5 Protect Records that are vital to continued business operations in the event of a disaster.

2.0 Scope

- 2.1 This Policy applies to Ameren Corporation and all Ameren subsidiaries (Ameren Corporation and its subsidiaries hereinafter "Ameren") and all Ameren employees, consultants, and contractors.
- 2.2 This Policy applies to all Records regardless of physical medium, location, or custodian.

3.0 Definitions

- 3.1 Records: Information created, received, and maintained as evidence and information by an organization or person, in pursuance of Legal obligations.
- 3.2 Records Retention Schedule: A schedule that classifies Records into record series based upon common content type or purpose, and that assigns to each record series a retention period based upon applicable legal requirements and business needs.

3.3 Records Management Program: A program consisting of policies, procedures, and on-going education that governs the efficient and systematic control of the creation, receipt, maintenance, use and disposition of records, including processes for capturing and maintaining evidence of and information about business activities and transactions in the form of records.

3.4 Legal Hold: An instruction issued by the Legal Department due to pending or expected litigation, audits, investigations, or governmental proceedings, that certain documents, data, or things should be preserved. The Legal Hold will instruct affected employees to preserve such Records or other documents and/or data that will supersede disposal of Records under the Records Management Program.

3.5 For purposes of this policy, the use of the word "Legal" shall mean and entail business, legal, governmental, and regulatory purposes or functions.

4.0 Responsibilities

4.1 Vice President of the ASC/IT

4.1.1 Responsible for and directs the Records Management Program.

4.1.2 In this capacity, the VP of ASC/IT reports directly to and provides information, documents and support to the Records Management Oversight Committee, to ensure they effectively fulfill their responsibilities.

4.2 The Records Management Oversight Committee (RMOC) is comprised of an officer representing each of the following areas; Corporate Human Resources, General Counsel & Secretary and Corporate Finance & Accounting. The RMOC is responsible for:

4.2.1 On-going over-sight of procedures, controls, processes, and activities that comprise the Records Management Program, and ensures its compliance with applicable Legal requirements;

4.2.2 Ensuring that the Records Retention Schedule is periodically updated and validated, and approves any changes to the Schedule;

4.2.3 Reviews for approval any significant acquisition or deployment of records or information management technology or of processes for conversion of record media, such as digital imaging of paper records; and

4.2.4 Monitors the progress of the Records Management Program and the quality of records management at Ameren.

4.3 Records Management Supervisor

- 4.3.1 Implements and administers the Records Management Program for Ameren and is responsible for all aspects of records management, including the design, implementation and maintenance of records systems and their operations.
- 4.3.2 Provides adequate training to ensure Records Custodians are adhering to this policy and any associated procedures.
- 4.3.3 Responsible for coordinating additions and changes to the Records Retention Schedules in accordance with Legal requirements. The rights and interests of all stakeholders will be considered when determining how long records need to be maintained.

4.4 Records Custodians

- 4.4.1 Responsible for ensuring Records within their area of responsibility are retained according to the Records Retentions Schedule pursuant to the Records Management Program, and are further responsible for notifying their supervisors and Records Management Supervisor of any deficiencies.
- 4.4.2 Responsible for ensuring that all documentation associated with the Records under their management is accurate and legible and that Records are available to personnel when required.

4.5 Internal Audit

- 4.5.1 Periodically perform audit procedures at the request of Ameren or as required by authorized outside agencies to evaluate compliance with this policy.

4.6 Officers

- 4.6.1 All Officers of Ameren are responsible for supporting this policy and the Records Management Program.

4.7 Employees

- 4.7.1 All employees are responsible and accountable for Records in their possession and must be in compliance with this policy and the Records Management Program.

4.7.2 Employees shall promptly notify the Legal Department of any pending or expected litigation, subpoenas, investigations, or governmental proceedings affecting or involving Ameren, and follow all Legal Department instructions to preserve Records and other documents, data, and things subject to a Legal Hold.

5.0 Policy Requirements

- 5.1 All Records of Ameren shall be owned by Ameren and shall be managed, retained and disposed of in accordance with the Ameren Records Management Program.
- 5.2 Ameren's Records Management Program will be consistent with International Standard for Organization ISO 15489.
- 5.3 Records destruction will adhere to the following principles:
 - 5.3.1 Destruction of records shall always be consistent with applicable Legal requirements and the Records Management Program.
 - 5.3.2 All Records or data subject to a Legal Hold must be preserved until the Legal Hold is released. Records pertaining to pending or actual litigation or investigation or subject to a Legal Hold shall not be destroyed until approved by the Legal Department.
 - 5.3.3 Records destruction should be carried out in a way that preserves the confidentiality of any information they contain.
 - 5.3.4 All copies of Records that are authorized for destruction, including security copies, preservation copies and backup copies, should be destroyed.
 - 5.3.5 Notice of destruction of Records shall be provided as required by Legal obligations and the Records Management Program.

6.0 Deviations

- 6.1 Deviations from this policy require a waiver approved by the appropriate business line officer and with notification and approval of the Vice President ASC/IT and/or the Records Management Oversight Committee (RMOC).

7.0 Enforcement

- 7.1 Violators of this policy may be subject to disciplinary action up to and including termination.

8.0 Corporate Implementing Procedure

- 8.1 Procedures and instructions for compliance with this policy are being developed and will be found in the Ameren Records Management Procedure. Current record retention policies remain intact until a new policy is implemented.
- 8.2 Ameren will have completed implementation of a records management procedure that is consistent with ISO 15489 by January 1, 2011.

WHY ARE WE HERE?



AMEREN RECORDS MANAGEMENT PROGRAM

Agenda



1. OBJECTIVES & KEY ACTIVITIES
2. RECORDS MANAGEMENT POLICY
3. What is a RECORD
4. CREATION / IDENTIFICATION of a RECORD
5. RETENTION SCHEDULE
6. LIFE CYCLE of a RECORD
7. OPERATIONAL RESPONSIBILITY
8. EMPLOYEES ROLE
9. RECORD CUSTODIAN ROLE
10. CORPORATE RECORDS MANAGEMENT
11. RECORDS INFORMATION MANAGEMENT SYSTEM ELECTRONIC SYSTEM (RIMS)
12. LEGAL HOLDS



Ameren Corporation Records Management – Implement a records management program at Ameren to ensure the creation and management of authentic, reliable and usable records, capable of supporting business functions and activities for as long as they are required.

Objective	Rationale
<ul style="list-style-type: none"> • <i>Management of all Ameren records consistent with ISO 15489-1</i> <ul style="list-style-type: none"> –Meet Corporate needs for records retention –Destroy records which are no longer required by the company –Protect records which are vital to continued business operations in the event of a disaster. –Comply with applicable legal requirements for recordkeeping and retention of Records • <i>Improve employee awareness related to records management</i> • <i>To deliver a records management program that is equally balanced to meet business-segment needs as well as those of the corporation</i> 	<ul style="list-style-type: none"> • <i>Designed to meet ISO 15489-1 for records management, this is an internationally recognized and excepted standard for records management...embrace best practices</i> <ul style="list-style-type: none"> – Ensure compliance with legal and other regulatory concerns – Ensure records are available when required, provide a means to ensure availability and protection from premature destruction – Mitigate corporate liability – Response to audit request concerning ability to produce records for a rate cases



KEY ACTIVITIES

<ul style="list-style-type: none"> • Publish Policy as interim guidance • Socialize policy and high-level procedures • Business unit visits 	<ul style="list-style-type: none"> • Publish to Scholar • Review with business units • Increase corporate awareness • On-going updates of the schedule 	<p style="text-align: center;">Policy by Mar 2009</p> <p style="text-align: center;">Procedures by Jun 2009</p>	<ul style="list-style-type: none"> • Develop PowerPoint Overview Presentation • Record Custodian training • Other training as deemed necessary by business-segments 	<ul style="list-style-type: none"> • Retention schedule query tool • "light-weight" Records Information Management (RIM) System • Workflow tools 	<ul style="list-style-type: none"> • Incorporate into retention schedule • Develop compliancy strategies • 4QTR 2009-2010 	<p style="text-align: center;">12/31/2010</p>
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AMEREN CORPORATION RECORDS MANAGEMENT POLICY

1.0 Purpose

- 1.1 The purpose of this policy is to ensure the continued creation and management of authentic, reliable and usable Records, capable of supporting business functions and activities for as long as they are required.
 - 1.1.1 Comply with applicable Legal requirements for recordkeeping and retention of Records;
 - 1.1.2 Meet business needs for retention and availability of Records;
 - 1.1.3 Ensure that Records no longer required to be retained for Legal needs are appropriately disposed of;
 - 1.1.4 Preserve Records that are relevant to ongoing or expected Legal or audit proceedings; and
 - 1.1.5 Protect Records that are vital to continued business operations in the event of a disaster.

2.0 Scope

- 2.1 This Policy applies to Ameren Corporation and all Ameren subsidiaries (Ameren Corporation and its subsidiaries hereinafter “Ameren”) and all Ameren employees, consultants, and contractors.
- 2.2 This Policy applies to all Records regardless of physical medium, location, or custodian.

3.0 Definitions

- 3.1 Records: Information created, received, and maintained as evidence and information by an organization or person, in pursuance of Legal obligations.
- 3.2 Records Retention Schedule: A schedule that classifies Records into record series based upon common content type or purpose, and that assigns to each record series a retention period based upon applicable legal requirements and business needs.
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8.2 Ameren will have completed implementation of a records management procedure that is consistent with ISO 15489 by January 1, 2011

WHAT IS A RECORD?

Examples



•Contracts



•Blueprints



•Pictures or images



•Recordings

- Record is information created, received, and maintained as evidence and information by an organization or person, in pursuance of legal obligations or in the transaction of business.
- Record can be in any format electronic, paper and other media.
- Official record is the complete (final) record that is required to be retained for business or legal reasons.
- Unofficial record may be drafts or copies of official records.

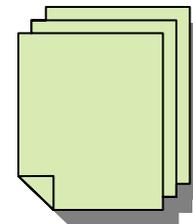
Media types



Computer

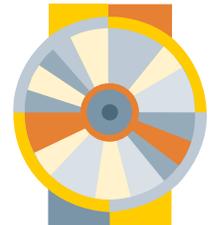


Micro-Film



Paper

Optical



CREATION / IDENTIFICATION OF A RECORD

- Records can be produced in hard copy, electronically or received from outside of the company.
- All employees are responsible for managing the creation / identification of records.
- Records should be kept in company locations (offices) or on company authorized devices. (PC, external drives, etc.)
- Proper storage of records are required to avoid being lost, destroyed or available to unauthorized persons.
- Records are to be retained based upon the Ameren's Records Retention Schedule.

BLONDIE



Elements of a Record Series

Below is an extract from the Records Retention Schedule:

- 1 This row represents a record series which includes the following fields:
- 2 Record code, Record Category, Record name, Record Description, Active Retention, Total Retention, Corporation code

2

Record Code	Record Category	Record Name	Record Description	Active Retention	Total Retention	Corporation Code
CON001	Contracts	Plant Acquisition Contracts	Contracts or agreements relating to acquisition, sale, or other disposition of plant, property, plant operating units, or system of utility plant		Permanent	AMS, AER, AUE,AIU
CON002	Contracts	Plant Construction Services Contracts	Contracts or agreements related to services performed in connection with construction or removal of utility plant, including contracts for the construction of plant by others; for supervision and engineering related to construction work; and for performance of services related to plant or property construction (such as letters of intent, exchange of correspondence, master agreements, term contracts, rental agreements, and purchase orders)		10 Years After Plant Retired	AMS, AER, AUE,AIU

1

Life Cycle of a Record

Record is created



Record is Destroyed

- If no legal or other holds exist
- Retention period has expired
- Record owner receives certificate of destruction

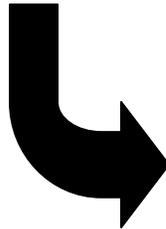
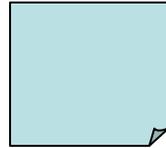
Record is maintained

- Information about the record
- Correct storage for safe keeping
- Location is always known
- Available for review or copy
- Copies are managed
- Retention schedule exists

OPERATIONAL RESPONSIBILITY

Employees

- Create business records through normal business activities
- Employee is responsible for safeguarding records until provided to Record Custodian

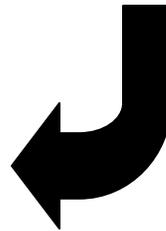


Record Custodians

- Maintain business records for a workgroup section or department
- Capture and records information about the records, the metadata
- **The record is now “aware” to the corporation**
- Provides and tracks copies of original records as need
- Periodically transfers original records to Corporate Records Center
- Manages local copies of records
- Responsible for destruction of record copies, or records in their department’s possession

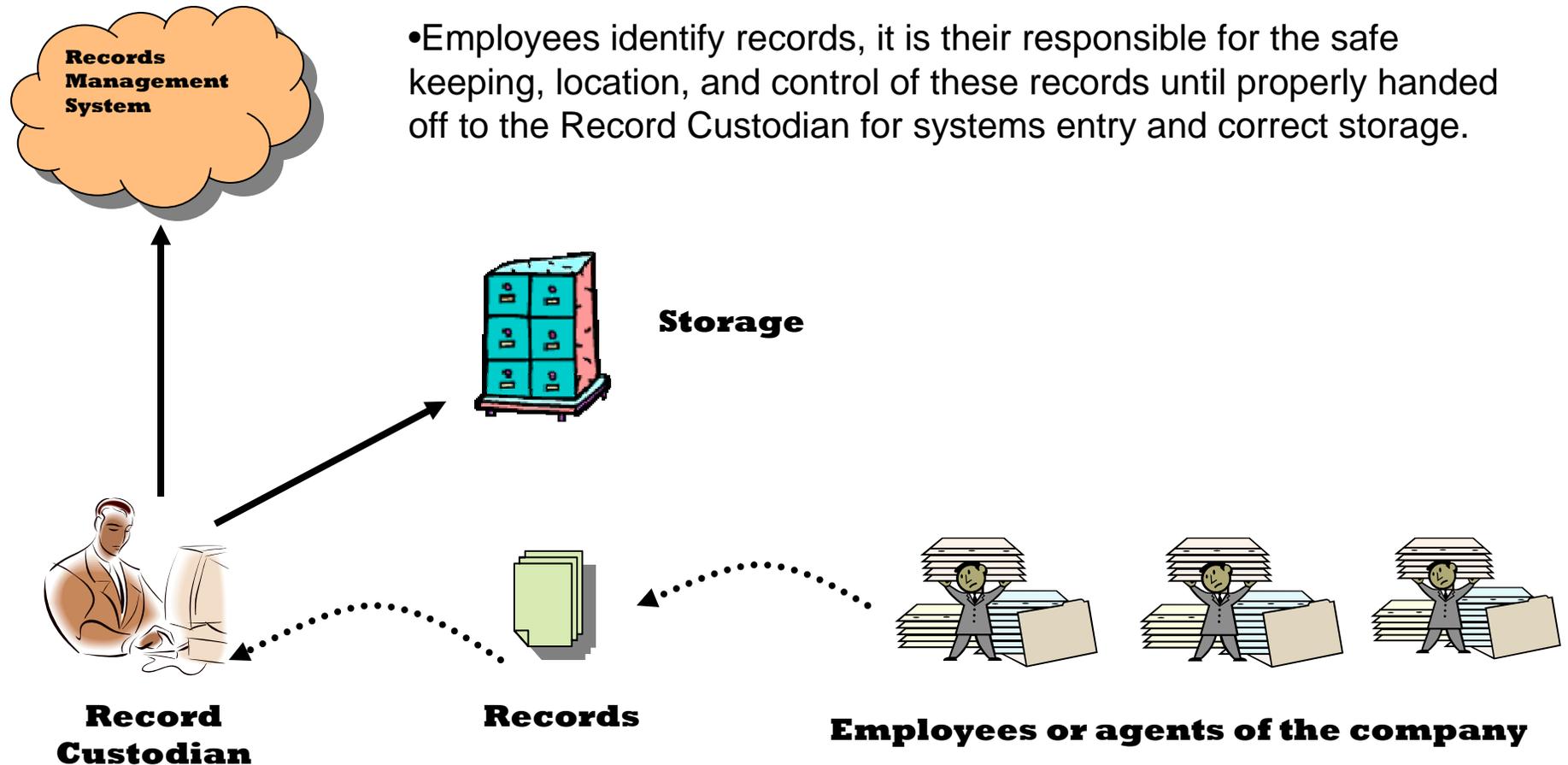
Corporate Records Center

- Maintain business records for Ameren
- Maintain information relative to record’s location in the various authorized storage facilities
- Maintains metadata on all records
- Provides copies of original records as need
- Periodically receives and takes custody of records from Records Custodians
- Responsible for record destruction



Employees role

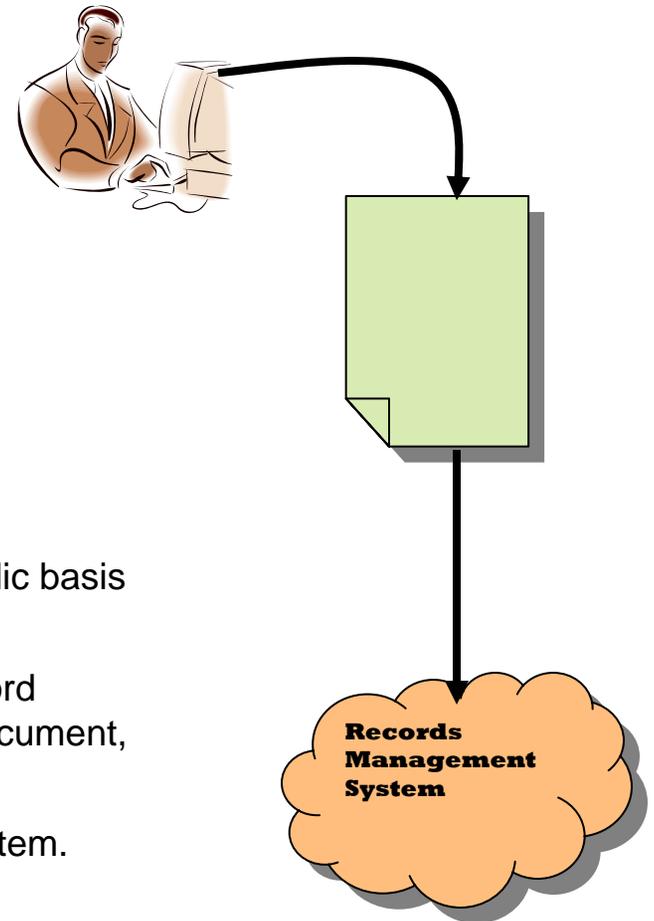
- Employees identify records, it is their responsible for the safe keeping, location, and control of these records until properly handed off to the Record Custodian for systems entry and correct storage.



RECORD CUSTODIAN ROLE

Approves record submission by employees, **so that the record is now “aware” to the corporation**

- Reviews for proper identification of record retention
- Maintains a relationship with corporate records management group
- Requests physical documents to be checked out
- Maintains business records for a workgroup section or department
- Provides copies of original records as needed
- Submits physical records to Records Management Group on periodic basis (i.e., monthly, quarterly, etc)
- If desired can attach documents within the system which detail record information contained in storage devices (i.e., spreadsheet, word document, etc)
- Responsible for the accuracy of work group’s information in the system.
- Verifies record information
- Responsible for destruction of all copies of records



CORPORATE RECORDS MANAGEMENT

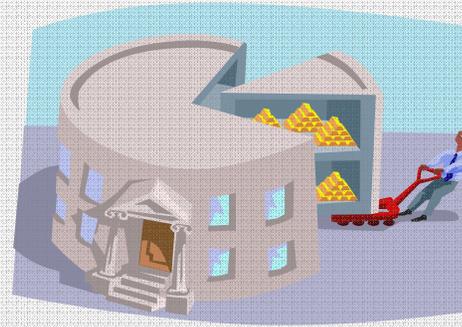
Records Management Supervisor

- Maintains the corporate policy and procedures for records management at Ameren which adhere to the ISO Standards for Records management ISO 15489-01

- Administers and maintains the records management systems

- Storage of corporate records

- Trustee of corporate records retention schedules



Work flows

- New records
- Destruction notices
- Legal holds
- Location tracking
- Requests (copies, physical records)
- Receipt physical records

**Records
Management
System**

- Coordinate and monitors shipment of records to Record Custodians, Corporate facilities, or destruction

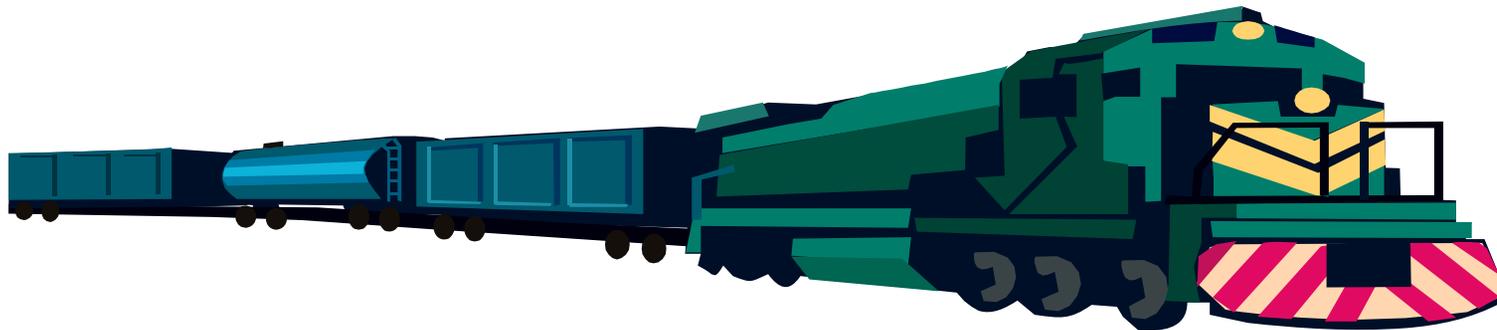
- Works with legal and other groups to identify and place holds on the destruction of documents

- Provide reporting support for activities

- Records Management Training programs

The Records Information Management system

- The system is an electronic repository of all physical record information.
- Provide automated workflows for:
 - Registering and handling new records, includes retention periods
 - Destruction of records, based on retention periods
 - Placing documents into a legal / other hold
 - Tracking physical location
 - Requesting access or movement of physical records
- Provide reports for administration of records.
- Provide the ability to search for specific records, or record fields.

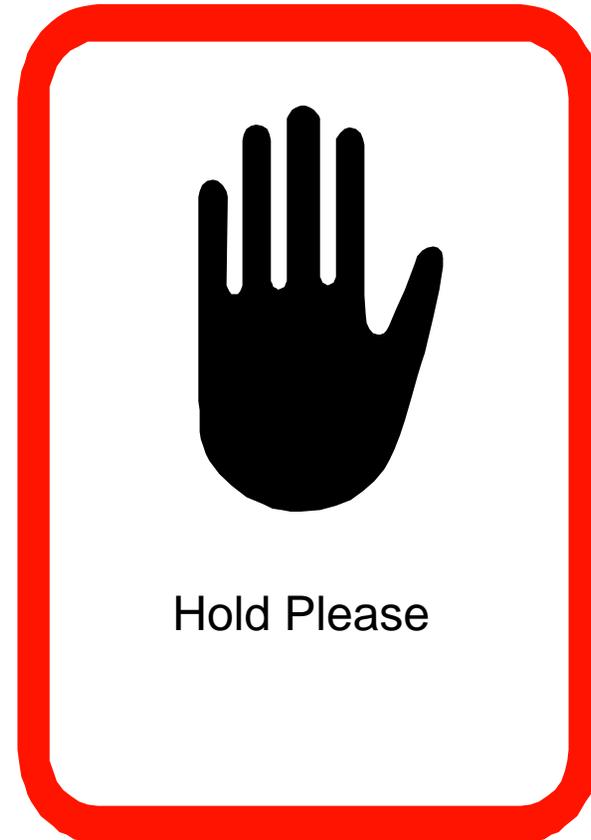


The Records Information Management system



Legal or other type Holds

- Authorizing Ameren departments can request a hold be placed on records
- The system will identify these records and place a hold on them
- A date will be selected for hold duration
- System will notify record owner of the hold placed on their records
- Monthly report will be provided to requesters of “holds” and record owner
- When the “hold” request is expired or no longer required and the retention schedule is past, the record will be destroyed and certificate of destruction processed.



QUESTIONS & ANSWERS