

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In The Matter of the Application of The )  
Dayton Power and Light Company to ) Case No. 15-042-EL-FAC  
Establish a Fuel Rider. )

ENTRY

The attorney examiner finds:

- (1) By Opinion and Order issued on June 24, 2009, the Commission approved a Stipulation and Recommendation (Stipulation) to establish an Electric Security Plan (ESP) for the Dayton Power and Light Company (DP&L). *In re The Dayton Power and Light Company*, Case No. 08-1094-EL-SSO, et. al., Opinion and Order (June 24, 2009). The ESP provided for, among other things, the establishment of a fuel adjustment clause (FAC) mechanism, effective January 1, 2010, with annual audits of DP&L's fuel costs and fuel management practices. The ESP also established an alternative energy rider (AER) to recover alternative energy costs. On September 4, 2013, DP&L's second ESP was approved in Case No. 12-426-EL-SSO, et. al., for the period beginning January 1, 2014 and ending May 31, 2017. *In re The Dayton Power and Light Company*, Case No. 12-426-EL-SSO, et. al., Opinion and Order (September 4, 2013). Both a FAC and an AER were approved for the term of the second ESP.
- (2) On February 5, 2014, the Commission issued an Entry in Case No. 14-117-EL-FAC directing Staff to issue a Request for Proposal (RFP) for the audit services necessary to review and report on the services specified in the RFP. The RFP was for the audit services for two audits of the FAC and AER, one each for the years 2013 and 2014. Thereafter, by Entry issued on March 19, 2014, the Commission selected Energy Ventures Analysis, Inc. (EVA) to conduct the audits for the years 2013 and 2014. The Commission also directed that DP&L should contract directly with the auditor and bear the cost of the audit services solicited in the RFP.

- (3) EVA shall perform its audit and investigation as an independent contractor. Any conclusions, results, or recommendations formulated by EVA may be examined by any participant to these proceedings. Further, it shall be understood that the Commission and/or its Staff shall not be liable for any acts committed by EVA or its agents in the preparation and representation of the report.
- (4) The attorney examiner finds that EVA shall present its draft audit report to Staff and DP&L by June 5, 2015. Thereafter, EVA shall submit the final audit report to the Commission by July 1, 2015.

It is, therefore,

ORDERED, That the audit of DP&L be conducted in accordance with the provisions of RFP No. U14-FAC/AER-1 and the findings of this Entry. It is, further,

ORDERED, That DP&L and EVA shall observe the requirements set forth herein. It is, further,

ORDERED, That a copy of this Entry be served upon all parties of record.

THE PUBLIC UTILITIES COMMISSION OF OHIO

s/Bryce McKenney

By: Bryce A. McKenney  
Attorney Examiner

JRJ/sc

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**1/28/2015 2:40:04 PM**

**in**

**Case No(s). 15-0042-EL-FAC**

Summary: Attorney Examiner Entry ordering the audit of DP&L to be conducted in accordance with the provisions of RFP No. U14-FAC/AER-1 and the findings of this Entry and that DP&L and EVA shall observe the requirements set forth in this Entry. - electronically filed by Sandra Coffey on behalf of Bryce McKenney, Attorney Examiner, Public Utilities Commission of Ohio