

THE PUBLIC UTILITIES COMMISSION OF OHIO

IN THE MATTER OF THE 2018 REVIEW OF
THE DISTRIBUTION INVESTMENT RIDER
CONTAINED IN THE TARIFF OF THE
DAYTON POWER AND LIGHT COMPANY.

CASE NO. 19-439-EL-RDR

ENTRY

Entered in the Journal on March 13, 2019

I. SUMMARY

{¶ 1} The Commission directs Staff to issue a request for proposal for audit services to assist the Commission with the review of the accounting accuracy, prudence, and compliance of the Dayton Power and Light Company with its commission-approved distribution investment rider.

II. DISCUSSION

{¶ 2} Dayton Power and Light Company (DP&L or the Company) is an electric distribution utility as defined in R.C. 4928.01(A)(6) and a public utility as defined in R.C. 4905.02, and, as such, is subject to the jurisdiction of this Commission.

{¶ 3} R.C. 4928.141 provides that an EDU shall provide consumers within its certified territory a standard service offer (SSO) of all competitive retail electric services necessary to maintain essential electric services to customers, including a firm supply of electric generation services. The SSO may be either a market rate offer in accordance with R.C. 4928.142 or an electric security plan (ESP) in accordance with R.C. 4928.143.

{¶ 4} On October 20, 2017, the Commission approved, with modifications, DP&L's application for an ESP under R.C. 4928.143. *In re the Application of Dayton Power and Light Co. to Establish a Std. Serv. Offer in the Form of an Electric Security Plan*, Case No. 16-395-EL-SSO, Opinion and Order (Oct. 20, 2017) (ESP III Order). As part of the approved ESP, the Commission approved the creation of a Distribution Investment Rider (DIR), set initially at zero, to recover incremental distribution capital investments. ESP III Order at ¶ 14, 113-116. Other than its creation and initiation at zero, all other matters related to the DIR were to be

addressed in DP&L's then-pending distribution rate case, Case No. 15-1830-EL-AIR. ESP III Order at ¶ 115.

{¶ 5} On September 26, 2018, the Commission adopted a combination of two stipulations resolving all issues related to DP&L's November 30, 2015 application to increase its base electric distribution rates. *In re the Application of the Dayton Power and Light Company for an Increase in its Electric Distribution Rates*, Case No. 15-1830-EL-AIR, Opinion and Order (Sep. 26, 2018) (Rate Case Order). Therein, pursuant to the ESP III Order, the Commission approved the Stipulations' provisions related to the DIR, commencing concurrently with the update to DP&L's base rates approved by the Rate Case Order, to be updated and reconciled quarterly. The DIR is subject to annual review, audit, and reconciliation by the Commission, with the audit including a determination of whether the distribution investments made are used and useful in rendering utility service to customers. The first annual review will include review of all qualifying incremental investments placed in service from October 1, 2015 through the Commission's approval of the stipulation in the Rate Case Order. Rate Case Order at ¶54.

{¶ 6} To assist the Commission with the annual audit of DP&L's DIR, the Commission directs Staff to issue the request for proposal (RFP) for audit services attached to this Entry.

{¶ 7} All proposals submitted pursuant to the RFP are due by April 2, 2019. In order to demonstrate the ability to perform the services required in the RFP, the proposal must show, in detail, the auditor's understanding of the project and the work required. Each proposal must address, with specificity, how the auditor will handle all of the issues in the RFP. The auditor must demonstrate that it will be able to perform the required services, showing its clear understanding of the tasks to be completed, the experience and qualifications of the personnel who will perform the work, and the anticipated breakdown of costs and timing. The selection criteria to be used by the Commission to determine the

selection of the auditor shall be the technical and management capabilities of each firm, as well as the overall cost of each bid.

{¶ 8} DP&L shall directly contract with the auditor chosen by the Commission and bear the costs of the audit services solicited in the RFP.

{¶ 9} The Commission shall select and solely direct the work of the auditor. The Commission's Staff will review and approve payment invoices submitted by the auditor.

{¶ 10} The auditor shall perform its audit and investigation as an independent contractor. Any conclusions, results, or recommendations formulated by the auditor may be examined by any participant to this proceeding. Further, it shall be understood that the Commission and/or its Staff shall not be liable for any acts committed by the auditor or its agents in the preparation and presentation of the report.

{¶ 11} The auditor will execute its duties pursuant to the Commission's statutory authority to investigate and acquire records, contracts, reports, and other documentation under R.C. 4903.02, 4903.03, 4905.06, 4905.15, and 4905.16. The auditor is subject to the Commission's statutory duty under R.C. 4901.16, which provides:

Except in his report to the public utilities commission or when called on to testify in any court or proceeding of the public utilities commission, no employee or agent referred to in Section 4905.13 of the Revised Code shall divulge any information acquired by him in respect to the transaction, property, or business of any public utility, while acting or claiming to act as such employee or agent. Whoever violates this section shall be disqualified from acting as agent, or acting in any other capacity under the appointment or employment of the commission.

{¶ 12} Once disclosure is permitted by R.C. 4901.16, the following process applies to the release of any document or information marked as confidential. Three days' prior notice of intent to disclose shall be provided to the party claiming confidentiality. Three days after

such notice, Staff or the auditor may disclose or otherwise make use of such documents or information for any lawful purpose, unless the Commission receives a request for a protective order pertaining to such documents or information within the three-day notice period. The three-day notice period will be computed according to Ohio Adm. Code 4901-1-07.

{¶ 13} Upon request of the auditor or of Staff, DP&L shall provide any and all documents or information requested. DP&L may conspicuously mark such documents or information "confidential" if DP&L believes the document should be deemed as such. In no event, however, shall DP&L refuse or delay in providing such documents or information.

III. ORDER

{¶ 14} It is, therefore,

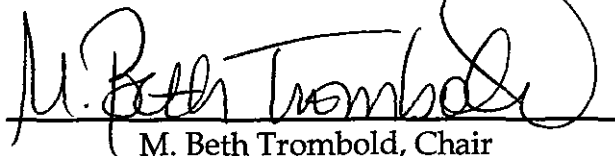
{¶ 15} ORDERED, That Staff issue the RFP attached to this Entry and that April 2, 2019, be set as the due date for proposals in response to the RFP. It is, further,

{¶ 16} ORDERED, That in accordance with paragraph 8, DP&L bear the cost of the audit services of the contractor chosen by the Commission. It is, further,


{¶ 17} ORDERED, That DP&L and the contractor shall observe the requirements set forth herein. It is, further,


{¶ 18} ORDERED, That a copy of this Entry be served upon all parties of record.

THE PUBLIC UTILITIES COMMISSION OF OHIO


M. Beth Trombold, Chair

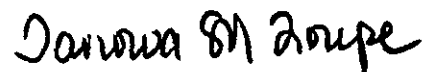

Thomas W. Johnson


Lawrence K. Friedeman


Daniel R. Conway

PAS/hac

Entered in the Journal
MAR 13 2019



Tanowa M. Troupe
Secretary

REQUEST FOR PROPOSAL NO. RA19-CA-2

**A COMPLIANCE AUDIT
OF THE DISTRIBUTION INVESTMENT RIDER OF
DAYTON POWER & LIGHT COMPANY**

Issued by:
THE
PUBLIC UTILITIES COMMISSION OF OHIO
180 East Broad Street
Columbus, Ohio
43215-3793

PROPOSALS DUE: April 2, 2019



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I. INTRODUCTION

On October 20, 2017, the Public Utilities Commission of Ohio (PUCO or Commission) issued an Opinion and Order that modified and approved the Dayton Power & Light Company's (DP&L or Company) electric security plan (ESP) that, in part, included the creation of a Distribution Investment Rider (Rider DIR or DIR) to recover incremental distribution capital investments. The ESP set Rider DIR at zero and directed that all other matters related to the rider be addressed in DP&L's distribution rate case, Case No. 15-1830-EL-AIR. *In re the Application of Dayton Power and Light Co. to Establish a Std. Serv. Offer in the Form of an Electric Security Plan*, Case No. 16-395-EL-SSO, Opinion and Order (Oct. 20, 2017).

DP&L's application for approval for an increase in base distribution rates was filed on November 30, 2015. Later an original Stipulation and one supplemental Stipulation (collectively, the Combined Stipulation) were entered into by a majority of the parties and were the subject of a hearing. On September 26, 2018, the Commission issued an Opinion and Order approving the Combined Stipulation in its entirety, including provisions related to Rider DIR established in the ESP. As part of the Opinion and Order, the Commission ordered Rider DIR be effective with the update to DP&L's base rates for electric distribution service approved in the rate case and would be updated and reconciled quarterly. Under the Combined Stipulation approved by the Commission, DP&L agreed to submit to an annual audit review of its Rider DIR for the purpose of determining accuracy and reasonableness of the amounts for which recovery is sought. Such audit shall be conducted by an independent third party auditor or the Commission's Staff (Staff) at the Commission's discretion. *In re the Application of the Dayton Power and Light Company for an Increase in its Electric Distribution Rates*, Case No. 15-1830-EL-AIR, Opinion and Order (Sep. 26, 2018).

II. PURPOSE

In accordance with the Commission's Order in Case No. 15-1830-EL-AIR, the Commission is seeking proposals to audit and attest to the accuracy and reasonableness of DP&L's compliance with its Commission-approved Rider DIR with regard to the return earned on plant-in-service since the Company's date certain in its most recent rate case. This review is also to include the September 2018 DIR quarterly filing and the 2019 quarterly filings up to and including the July 2019 filing. Capital additions recovered through other riders authorized by the Commission to recover delivery-related capital additions, will be identified and excluded from the DIR. The auditor's review shall also include an identification, quantification, and explanation of any significant net plant increase or decrease within individual accounts.

The auditor shall be familiar with and comply with all:

- Generally accepted accounting principles (GAAP).

- Federal Energy Regulatory Commission (FERC) Uniform System of Accounts.
- Various accounting and tax changes or decisions issued since July 30, 2015.

III. SCOPE OF INVESTIGATION

The auditor's investigation shall determine if DP&L has implemented its Commission-approved DIR Rider and is in compliance with the Combined Stipulation agreement set forth in Case No. 15-1830-EL-AIR, et al., Opinion and Order (Case No. 15-1830). The audit shall include but not be limited to:

A. General Project Requirements

The auditor selected shall:

- Review Case No. 15-1830-EL-AIR and related stipulation agreements.
- Read all applicable testimony and work papers.
- Review all filings in Case No. 18-1468-EL-RDR.
- Obtain and review all additions, retirements, transfers, and adjustments to current date value of plant-in-service that have occurred between September 28, 2015 and June 30, 2019.
- Verification with FERC Form 1.
- Obtain and review all appropriate documentation relating to the Company's compliance with the Commission-approved DIR Rider.
- Verification of the used and usefulness of incremental plant in service.
- Review all changes in capitalization policy and assess impact on the DIR, on the recovery of plant previously authorized as part of base rates, and on O&M expenses.
- Review the Company's procedures for estimating and executing projects to ensure their accuracy and assess if cost controls are adequate within projects.
- Review the Company's unitization of plant, following DP&L Capitalization Guidelines.
- Assess the impact of any accounting or tax changes upon the DIR with respect to changes enacted by the Company or opportunities not pursued by the Company which would have the effect of lowering the DIR rates to its customers.

B. Role of the Auditor

Any auditor who is chosen by the Commission to perform an audit expressly agrees to perform his or her audit as an independent contractor. Any conclusions, results, or recommendations formulated by the auditor may be examined by any participant to the proceeding for which the audit report was generated. Further, it shall be

understood that the Commission and/or Staff shall not be liable for any acts committed by the auditor or its agents in the preparation and presentation of the audit reports.

C. Commission Staff Supervision

Commission Staff (Staff) will oversee the project. Staff personnel shall be informed of all correspondence between the auditor selected and the Company, and shall be given at least three working days' notice of all meetings and interviews with the Company to allow Staff the opportunity to attend. The auditor shall meet with Staff no less than bi-weekly throughout the duration of the audit. These meetings may occur via telephone.

D. Cost Of Audit And Quotation Of Charges

The proposed cost of the audit shall include all expenses associated with conducting the audit and presenting the findings and recommendations in the audit report. A detailed presentation of costs shall be provided, broken down by phase/task, in conformance with this Request for Proposal. The proposed costs shall be considered firm prices for performing the work described in the proposal.

E. Cost Of Presenting Expert Testimony

The proposed cost of the audit shall include actual costs associated with serving as an expert witness before the Commission during the applicable hearing, including time and materials. These expenses will be billed separately from the cost of the audit. Expenses associated with the presentation of testimony will include the following:

- Actual transportation expense (i.e., airfare, etc.).
- Actual living expenses (hotels, meals, local transportation).
- Actual preparation time, up to 8 hours per witness.
- Actual hours spent in travel.
- Actual hours spent presenting testimony.

IV. TIMELINE

The timeline presented below is intended to provide the auditor an understanding of the timeframe during which the audit is to be conducted. Although precise dates are used below, the actual dates for awarding the audit and for conducting audit and hearing activities may vary somewhat when they are set through a subsequent Commission entry.

Audit proposals due	April 2, 2019
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Award audit (Commission Order)	April 17, 2019
Audit Conducted	April 17, 2019 thru September 1, 2019
Draft audit report presented to Staff	August 21, 2019
Final audit report filed with Commission	September 2, 2019

V. DEADLINES AND DELIVERABLES

A. Availability Of Documents

The Company shall provide any and all documents or information requested by the auditor selected and Staff. The Company may conspicuously mark such documents or information as being “confidential.” In no event, however, shall the Company refuse or delay to provide such documents or information.

Staff or the auditor selected shall not publicly disclose any document marked “confidential” by the Company, except upon three days’ prior notice of intent to disclose served upon the Company’s counsel. Three days after such notice, Staff or the auditor may disclose or otherwise make use of such documents or information for any purpose, unless the Company moves the Commission for a protective order pertaining to such documents or information within the three-day notice period.

The three-day notice period will be computed according to Ohio Adm.Code 4901-1-07. Service shall be complete upon mailing or delivery in person.

B. Fiscal Reports

The auditor will submit invoices when work is 50% complete and when work is 100% complete unless a more frequent interval is agreed to by Staff. The invoices shall include details regarding the dates and activities covered by each invoice, and shall be sufficiently detailed to allow Staff to identify the work completed, the time spent in each billable activity by the personnel involved, and the corresponding charges in relation to the activity schedule originally set forth in the auditor’s proposal. All invoices are to be sent to the Company and copies are to be sent to Staff.

After approval of the invoice by the Staff, the Company will be authorized to make payment.

The Company shall be ordered by the Commission to enter into a contract, which shall incorporate by reference all provisions of this proposal, with the auditor chosen by the Commission to perform the audit. Auditors shall submit a copy of

this contract agreement between the auditor and Company to the Staff member assigned to the audit.

C. Interim Reporting

No later than at the midpoint of the audit activities, the auditor selected will provide a progress report to Staff. This report will briefly describe progress made on required audit activities, as well as initial/tentative findings and conclusions on issues investigated to date. Unless requested by Staff, this interim report may be made verbally.

D. Draft Report

Two copies of a draft of the final audit report shall be sent to Staff at least ten days prior to the due date of the final audit report. The report may be sent electronically if agreed to, in prior, by Staff.

E. Final Report

One copy of the final audit report plus one unbound reproducible original shall be delivered to the Commission by the morning of the date specified in Section IV. The final report should include an executive summary of recommendations in addition to a detailed section supporting all conclusions provided for in the executive summary. The final docketed report should contain an overview of the investigation, recommended adjustments, if any, and an attestation by the auditor that the financial information contained in the application is from a reliable source. Along with the docketed audit report, the auditor should deliver to Staff one hard copy of the audit report and a flash drive containing a complete version of the final audit report. If it is necessary to prepare a redacted report, due to confidentiality concerns, two copies of a non-redacted report shall also be provided to both the Commission and the Company. The non-redacted report shall clearly be labeled "confidential."

F. Working Papers

A complete set of working papers is an integral part of the audit requirements. With the final audit report, the auditor selected shall deliver to Staff one complete set of working papers that contain documents used and procedures followed to develop the conclusions set forth in the audit report. Working papers should include Applicant's name, case number, description (items in folder), and source documents. Plant work papers should include a copy of the work order, location, age, and value of the property. Plant information should include an explanation of the adjustment, if applicable, and a picture of the inspected project. Voluminous documents may be included only as references in the working papers, upon Staff's

agreement. Confidential documents should be clearly marked and provided in a separate section of the working papers.

The auditor selected shall maintain working papers and document all supporting information, including meetings, interviews, or any pertinent information. The auditor selected shall utilize Staff's data request procedures, utilizing a Microsoft Outlook public folder (or similarly accessible method) for issuing information requests and recording responses or may use its own system, provided Staff has full access to all data requests and responses and is able to store the requests and responses in Microsoft Outlook. All text documents should be word searchable. All data and formulas should be created and maintained in fully accessible Excel sheets.

G. Production Of Documents

At any time, upon request of the Commission or Staff, the auditor selected shall immediately produce any document of information obtained or produced within the scope of the audit.

H. Testimony

The auditor shall present expert testimony during the course of any hearing at which the audit report is considered. The individual providing testimony will be one or more persons who conducted or directed the audit activities being considered at any hearing.

VI. MINIMUM CONTENTS OF PROPOSAL

Each proposal shall contain page numbers and a table of contents. In a separate section, reflected in the table of contents, the following information shall be provided:

- A. Name, mailing address, and telephone number of the individual to contact if further information is desired;
- B. An indication of how the bidder plans to incorporate Staff's participation in the proposed work plan; and
- C. The name(s) of all subcontractors to be used in the performance of the proposed work, identification of the specific items to be performed/provided by the subcontractor, and the cost of the proposed subcontractor's work; or if no subcontractors are to be used, the entry "Subcontractor – none." (All such subcontractors indicated in the proposal will be acknowledged as accepted by the Commission upon selection of the proposal for contract awarded unless the auditor is previously notified of the contrary. No addition, deletion, or substitution of subcontractors will be permitted during the course of the contract unless approved

in advance by Staff in writing.) If subcontractors are proposed, all information required in this section shall be supplied for each subcontractor proposed. Such information shall be supplied in a format parallel to the overall format specified for the contractor.

- D. The following required Equal Employment Opportunity (EEO) data must be provided for the auditor and each subcontractor:
1. The total number of employees;
 2. The percentage of the total which are women;
 3. The percentage of the total which are Black, Hispanic, Asian, or American Indian (please specify);
 4. The total number of employees located in Ohio offices;
 5. The percentage of the Ohio total which are women;
 6. The percentage of the Ohio total which are Black, Hispanic, Asian, or American Indian (please specify);
 7. The number of individuals to be assigned to the project;
 8. The percentage of the total assigned which are women;
 9. The percentage of the total assigned which are Black, Hispanic, Asian, or American Indian (please specify);
- E. A listing of contract the auditor and each subcontractor has with the State of Ohio and:
1. Name of the state agency(s) for each contract;
 2. The cost of each contract;
 3. The duration of each current contract.
- F. A listing of the auditor's and each subcontractor's clients which may have a financial interest in the Company, or its affiliates. Auditors maintaining any present or ongoing contracts or agreements with the Company or its affiliates may, at the discretion of the Commission, be disqualified by reason of possible conflict of interest. In the proposal, such contracts should be described in sufficient detail that the Commission can determine whether a conflict of interest exists. A response

indicating that this information will be provided on request or that such contracts are too numerous to enumerate will be cause for disqualification of the auditor.

- G. A listing of all the auditor's and each subcontractor's offices, facilities, and equipment to be used in performance under this contract and their locations, including a specification of offices, facilities, and equipment located in Ohio. If none, indicate "None."
- H. A statement of financial responsibility including certification that the auditor, joint partners if the auditor is a conglomerate operation, and any subcontractors have no outstanding liens or claims against them.
- I. Contact persons that the Commission or Staff may call to receive an assessment of the auditor's, and each subcontractor's previous performance. References should be provided for the company or companies proposing and for the individuals designated as principals for the project. The information required for each reference is as follows:
- Name of individual to contact for reference.
 - Company/facility which employed the individual.
 - Telephone number.
 - Whether reference is for the company or a principal.
 - Project or work for which reference is given.
- J. A description of the proposed scope of work to be performed including a work plan, expected deliverable products and task timing. In a separately numbered section, the auditor will provide a detailed cost breakdown by phase/task of the work plan including the class of personnel performing each phase/task of the work, the hourly rate charged for each class, the number of hours charged for each class, an equivalent breakdown of all subcontracted work, any direct or indirect cost items which the auditor plans to charge, and the total cost.
- K. Identification, by name, of the lead personnel to be employed, the extent of their involvement in the project, and a description of how the proposed personnel's experience matches project requirements. Contract terms will not permit substitution of lead personnel without prior written approval of the Commission. Identification of lead personnel in the cost proposal will not constitute satisfactory compliance with this requirement.
- L. A description of the qualifications, experience, and proven results achieved by all professional lead or significant personnel to be employed on the project, with a summary of work performed on projects similar to the one contemplated by this RFP including specific references. The Commission reserves the right to request

samples of prior relevant work from any auditor prior to making its final consultant selection.

- M. Identification by name and title and the hourly rate of pay and all other related costs of the individual or individuals who will present expert testimony before the Commission during the appropriate hearing.

VII. REVIEW CRITERIA

Proposals will be evaluated on a basis which includes the following criteria:

A. COMPLIANCE WITH MINIMUM CONTENTS REQUIREMENTS

Lack of satisfactory response to the minimum contents requirements will be grounds for elimination of any proposal from further consideration.

B. COST

The total proposed contract price is not specified in the Proposal. Auditors are encouraged to provide as competitive a bid as is practicable.

C. UNDERSTANDING OF PROJECT

Whether the entity bidding on the project has grasped intent of the project; is knowledgeable of the technical aspects required; indicates understanding of potential problems; demonstrates understanding of regulatory issues, trends, and perspectives; and the work plan indicates appropriate phasing. Whether the method of handling the project is indicated, the proposal reflects thorough understanding of project requirement, the methods appear realistic under stated time constraints, and innovative methodologies appear appropriate to the project. The proposal is responsive to the RFP.

D. EXPERIENCE OF PERSONNEL ASSIGNED TO PROJECT AND RELATED ORGANIZATIONAL EXPERIENCE

Relevant experience in field, qualified to undertake assignment. References of previous clients/projects provided.

E. TIMELINES

Demonstrated ability to meet stated deadline; realistic timelines provided; demonstrated proven results of lead personnel.

VIII. OTHER PROPOSAL CRITERIA

A. RELEVANCE

The auditor shall include only relevant information and pertinent exhibits in the proposal. Duplication of materials provided in the RFP, exhaustive resumes, inclusion of standard company promotional materials, etc., will not garner additional points in the evaluation process and may detract from the clarity and conciseness of the proposal.

B. PROPRIETARY DATA IN PROPOSAL

Submissions to the Public Utilities Commission of Ohio become public documents available to open inspection. Proprietary data in a proposal will also assume this status. Therefore, discretionary action is recommended for any proprietary data to be submitted in proposals.

C. DUE DATE AND SUBMITTAL ADDRESS

Any proposal submitted hereunder must be received at the following address no later than 5:00 p.m. on April 2, 2019. The proposal should be sent in a sealed container, clearly marked and addressed to:

Doris McCarter
Response to RFP NO. RA19-CA-2
The Public Utilities Commission of Ohio
3rd Floor, 180 East Broad Street
Columbus, OH 43215-3793

An electronic copy may also be sent to doris.mccarter@puco.ohio.gov. Such electronic copy shall not fulfill the requirement for submitting paper responses.

Note: By responding to this request for proposal, the proposer expressly accepts and is bound by all the terms thereof including all attachments, exhibits, and schedules.

D. COPIES

Three copies of the proposal are to be submitted to the Commission.

E. CONTRACTOR REQUIREMENTS AND MINORITY PARTICIPATION

The Commission, in awarding the contract, will give preference to Ohio contractors. Ohio contractors include not only established domestic companies actively doing business in Ohio but also encompass multi-state companies with headquarters outside of Ohio but with substantial commitments of offices, divisions, and facilities within the state. The Commission will give preference to proposals that demonstrate compliance with minority and women EEO criteria.

F. LATE PROPOSALS

A proposal is late if received at any time after the due date set for receipt of the proposals. A late proposal will be considered along with other proposals only if it is received before the evaluation of proposals has, in the sole opinion of the Commission, substantially progressed, and then only if one of the three following conditions exists:

1. Mail delay – The lateness is due solely to a delay in the mail when the response has been sent by registered or certified mail for which an official dated postmark on the original receipt has been obtained.
2. Commission error – If it is received by a reasonable means at the Commission in sufficient time to be delivered at the office designated for the opening and would have been received at such office except the delay due to mishandling at the Commission. Only an appropriate date or item stamp showing the time of the receipt will be accepted as evidence of timely receipt of the proposal.
3. Exceptions – Any other late proposal will not be considered, unless it is the only proposal received or in the sole judgment of the Commission it offers some important technical or scientific advantage that is of benefit to the Commission.

G. MODIFICATION OR WITHDRAWAL OF PROPOSAL

Any proposal may be modified or withdrawn upon written request of the auditor if such request is received by the Commission at the above address by the date set for receipt of original proposals.

H. MODIFICATION OR WITHDRAWAL OF THIS RFP

This Request for Proposal may be modified or withdrawn at any time prior to the time set for receipt of proposals and thereafter, as long as no proposal has been opened. Upon any such modification or withdrawal, all bidders will be notified and any person or firm who has expressly requested such notice in writing will also be notified of such changes at the discretion of the Commission.

I. RIGHT TO REJECT ANY AND ALL PROPOSALS

The Commission reserves the right, without limitation or discussion with those submitting proposals, to reject any and all proposals.

J. PENALITY FOR DIVULGING INFORMATION

The auditor selected shall abide by all provisions of Section 4901.16 of the Ohio Revised Code which states: "Except in his report to the public utilities commission or when called on to testify in any court or proceeding of the public utilities commission, no employee or agent referred to in section 4905.13 of the Revised Code shall divulge any information acquired by him in respect to the transaction, property, or business of any public utility, while acting or claiming to act as such employee or agent. Whoever violates this section shall be disqualified from acting as agent, or acting in any other capacity under the appointment or employment of the commission"

The auditor shall not divulge any information regarding its audit activities to the media or to any other entity, except in its report and testimony before the Commission, before, during, and /or after the audit. All comments or concerns that the auditor wants to address shall be directed to the Commission's Media Office.

K. RFP WEBSITE

All firms wishing to remain on the Commission's bidder list must subscribe to the Commission RFP list by clicking on the "RFP – Requests for Proposals" link at:

<http://www.puco.ohio.gov/PUCO/Docketing>

Pending RFPs and further information will be posted at the above website.

L. STATUTORY SCOPE OF AUDIT

Any auditor selected by the Commission to perform an audit shall execute its duties pursuant to the Public Utilities Commission's statutory authority to investigate and acquire records, contracts, reports and other documentation under R.C. 4903.02, 4903.03, 4905.06, 4905.15, and 4905.16.

M. AUDITOR SELECTION

The Commission reserves the right to determine that the described audit will not be conducted or will be conducted by Staff, depending on the Commission's needs and circumstances at the time of the selection.

IX. QUESTIONS

Technical questions regarding this RFP should be directed to Doris McCarter at 614-995-0137. Administrative questions should be directed to Adam Bargar at 614-466-8112.