

THE PUBLIC UTILITIES COMMISSION OF OHIO

IN THE MATTER OF THE REGULATION OF
THE PURCHASED GAS ADJUSTMENT
CLAUSE CONTAINED WITHIN THE RATE
SCHEDULES OF DUKE ENERGY OHIO, INC.

CASE NO. 21-218-GA-GCR

ENTRY

Entered in the Journal on March 10, 2021

I. SUMMARY

{¶ 1} The Commission initiates a management/performance audit of Duke Energy Ohio, Inc.

II. DISCUSSION

{¶ 2} Duke Energy Ohio, Inc. (Duke or Company) is a natural gas company, as defined by R.C. 4905.03, and a public utility by reason of R.C. 4905.02. As such, Duke is subject to the jurisdiction of the Commission, in accordance with R.C. 4905.04 and 4905.05.

{¶ 3} R.C. 4905.302 and Ohio Adm.Code 4901:1-14-07 require that the Commission conduct, or cause to be conducted, periodic audits of each gas or natural gas company. Ohio Adm.Code 4901:1-14-07 requires an independent auditor and/or consulting firm, selected by the Commission, to perform a management/performance (M/P) audit of the Company's compliance with the provisions of Ohio Adm.Code Chapter 4901:1-14. Such an audit shall be performed for Duke for the period September 1, 2018, through August 31, 2021, with the report being filed with the Commission no later than November 12, 2021. Staff will oversee the M/P audit. In order to assist Staff in its oversight, all interviews with Company personnel must be conducted at the Company's Ohio offices, unless approval for out of state interviews is granted in writing by Staff. The M/P audit report shall identify and evaluate the specific management policies, procedures, and reasoning of the Company's existing or proposed procurement strategy, as well as include management recommendations, as described in Ohio Adm.Code 4901:1-14-07(D).

{¶ 4} Pursuant to Ohio Adm.Code 4901:1-14-07(D), Staff has developed a Request for Proposal (RFP), entitled “A Management/Performance Audit of the Gas Purchasing Practices and Policies of a Regulated Gas Distribution Company,” in order to solicit responses for conducting the M/P audit for Duke as identified in Paragraph 3.

{¶ 5} By separate Entry issued this same day in this docket, the Commission is initiating an audit to review the Company’s compliance with the gas cost recovery mechanism. While the instant Entry will initiate the M/P audit and issue the RFP for the M/P audit, the separate Entry will establish the hearing date of January 11, 2022, the legal notice requirements, and the deadline for filing testimony for the M/P audit.

{¶ 6} The Commission has reviewed the M/P audit RFP and finds that its provisions are consistent with the Commission’s objectives in this matter. The RFP should be distributed immediately to potential proposers. Each auditor or consultant receiving this RFP will have the opportunity to bid on this M/P audit. Proposals will be due March 31, 2021. The selection criteria to be used by the Commission to determine the selection of the M/P auditor shall be the technical and management capabilities of each firm, as well as the overall cost of each bid. The Commission shall direct, by entry, Duke to enter into a contract with the selected auditor to perform the M/P audit.

{¶ 7} The Commission directs that all costs associated with the M/P audit be borne by Duke consistent with Ohio Adm.Code 4901:1-14-07(A).

{¶ 8} The auditor shall perform the 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 its Staff shall not be liable for any acts committed by the auditor or its agents in the preparation and presentation of the audit report.

{¶ 9} 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. 4903.03, 4905.06, 4905.15, and 4905.16. The auditor is subject to the Commission's statutory duty under R.C. 4901.16, 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.

{¶ 10} 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 is moved 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.

{¶ 11} Upon request of the auditor or Staff, the Company shall provide any and all documents or information requested. The Company may conspicuously mark such documents or information "confidential." In no event, however, shall the Company refuse or delay in providing such documents or information.

III. ORDER

{¶ 12} It is, therefore,

{¶ 13} ORDERED, That the audit for the effective period set forth in Paragraph 3 be conducted and filed with the Commission. It is, further,

{¶ 14} ORDERED, That Staff submit the RFP for conducting the M/P audit to various auditing and consulting firms, as required under Ohio Adm.Code Chapter 4901:1-14, and Paragraph 6. It is, further,

{¶ 15} ORDERED, That the Company bear the cost of the audit as provided in Paragraph 7. It is, further,

{¶ 16} ORDERED, That the Company and the auditor observe the requirements set forth herein. It is, further,

{¶ 17} ORDERED, That a copy of this Entry be served upon the Company and upon all other parties of record in this proceeding.

COMMISSIONERS:

Approving:

M. Beth Trombold
Lawrence K. Friedeman
Daniel R. Conway
Dennis P. Deters

SJP/kck

REQUEST FOR PROPOSAL NO. RA21-GCR-1

A Management/Performance Audit
Of the Gas Purchasing
Practices and Policies of a Regulated
Gas Distribution Company

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

PROPOSAL DUE: March 31, 2021



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I. INTRODUCTION

The Public Utilities Commission of Ohio (Commission), by Entry journalized March 10, 2021, has ordered a management/performance (M/P) audit of the gas purchasing practices and policies of Duke Energy Ohio, Inc. (Duke or Company). Ohio Adm.Code 4901:1-14-07(D) specifies that the Commission has the sole responsibility for selecting the Company's M/P auditor. The Commission is now seeking an auditor through a request for proposal (RFP) to conduct this M/P audit. Duke's M/P auditor will be required to conduct such an audit and will be responsible for submitting a report that identifies areas in which the Company can improve its gas procurement function along with recommended changes. The report will also address any prior audit period recommendation.

II. PURPOSE

The M/P audit is designed to investigate the Company's management policies and operational procedures. The audit should determine the Company's effectiveness in fuel procurement to achieve an adequate and reliable supply of natural gas at minimum prices.

The audit will examine capacity entitlements to ensure the appropriate levels are maintained to meet Duke's service requirements and obligations. The audit will assess the terms and conditions of Duke's sales and transportation service offering to ensure the appropriate allocation of costs exists between sales and transportation customers and any adverse impact of transportation customers on sales customers is minimized.

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 during calendar year 2020.
- Gas Cost Recovery Mechanism (GCR).
- Duke's application, Opinion and Order, and other filings in Case 15-50-GA-RDR.
- Stipulation, Opinion and Order, and other filings in Case No. 18-218-GA-GCR.
- Duke's application and the Finding and Order in Case No. 20-794-GA-RDR.

III. SCOPE OF INVESTIGATION

In order to fulfill the purpose described above, the designated auditor will be expected to analyze, interpret, and make specific recommendations with respect to the following audit requirements:

A. General Project Requirements

The auditor selected shall:

- Review Duke's gas purchasing practices and policies for the period September 1, 2018, through August 31, 2021.
- Read all applicable testimony and work papers.
- Verify that Duke changed the calculation of the SICC to remove gas banked by EFBS suppliers which began in March 2019.
- Verify that Duke refunded the over-collection from September 2015 through February 2019 in the amount of \$2,692,241, through the refund adjustment component of the GCR.
- Determine if Duke has explored other factors such as wind speed, day of the week, and lag factors in determining the design peak day and verify if any changes have been made during the audit period.
- Verify if Duke has re-evaluated the amount of KO Transmission firm transportation capacity under contract, due to the completion of the Central Corridor and the retirement of propane-air plants.
- Determine if Duke has established procedures to monitor its EFBS to ensure that the GCR does not incur costs to cover for EFBS suppliers and review the established procedures.
- Verify that Duke has included the incremental cost of propane utilized for system integrity in the CCCR Rider.
- Verify that Duke has included overrun and penalty charges associated with maintaining the system in the CCCR Rider.
- Verify that the methodology changes that occurred as a result of Duke's application in Case No. 20-794-GA-RDR have not caused an increase in rates for GCR 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

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 once a week through 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	March 31, 2021
Award audit (Commission Order)	April 7, 2021
Audit conducted	April 7, 2021 to November 12, 2021
Draft audit report presented to Staff	October 29, 2021
Final audit report filed with Commission	November 12, 2021

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 move 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 percent complete and when work is 100 percent complete, unless more frequent intervals are 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, 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

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 reproducible original shall be docketed with the Commission by the morning of the date specified in Section IV. The final report should include an executive summary of recommendations. 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 report, the auditor shall deliver to Staff one hard copy of the audit report, and shall submit to Staff a computer 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 the Company'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, without limitation, 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 and all data and formulas in Excel spreadsheets shall be fully disclosed and accessible.

G. Production of Documents

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

H. Testimony

The auditor shall be expected to 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.
- 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 contracts 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 their affiliates. Auditors maintaining any present or ongoing contracts or agreements with the Company and 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, state "none."
- H. For the auditor and each subcontractor, a description of all existing, pending or past rulings, judgements, findings, contingent liabilities, revocation of authority, regulatory investigations, judicial actions, or other formal or informal notices of violations, fines, or any other matter related to services in Ohio or equivalent services in another jurisdiction within the past five years.
- I. 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.
- J. 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.
- K. 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.
- L. 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.
- M. 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.
- N. 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 requirements, 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 stature. 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 March 31, 2021. The proposal should be sent in a sealed container, clearly marked and addressed to:

Tony Matthews
Response to RFP NO. RA21-GCR-1
The Public Utilities Commission of Ohio
3rd Floor, 180 East Broad Street
Columbus, OH 43215-3793

An electronic copy should also be sent to tony.matthews@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 for the delay due to mishandling at the Commission. Only an appropriate date or time 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. Penalty 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 “PUCO RFP Email Notification List” link at:

<https://puco.ohio.gov/wps/portal/gov/puco/documents-and-rules/request-for-proposals>

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 Sections 4903.02, 4903.03, 4905.06, 4905.15, and 4905.16, Revised Code.

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 Tony Matthews at tony.matthews@puco.ohio.gov. Administrative questions should be directed to Zee Molter at zee.molter@puco.ohio.gov.

This foregoing document was electronically filed with the Public Utilities

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Case No(s). 21-0218-GA-GCR

Summary: Entry initiating a management/performance audit of Duke Energy Ohio, Inc.
electronically filed by Ms. Mary E Fischer on behalf of Public Utilities Commission of Ohio