

BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of)	
Duke Energy Ohio, Inc., for an)	Case No. 21-887-EL-AIR
Increase in Electric Distribution Rates.)	
In the Matter of the Application of)	
Duke Energy Ohio, Inc., for Tariff)	Case No. 21-888-EL-ATA
Approval.)	
In the Matter of the Application of)	
Duke Energy Ohio, Inc., for Approval)	Case No. 21-889-EL-AAM
to Change Accounting Methods.)	

VOLUME 2

SCHEDULE 4.2

Part 2 of 2

October 1, 2021

**DUKE ENERGY CORPORATION
DUKE ENERGY OHIO, INC.
SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION*
SCHEDULE S-4.2**

PART 2 of 3

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DUKE ENERGY CORPORATION
DUKE ENERGY OHIO
SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION
CORPORATE COMMUNICATIONS DEPARTMENT
SFR Reference: Chapter II (B)(9)(d) (i, v), Chapter II (B)(9)(e)(iv)

I. Policy and Goal Setting

The Corporate Communications Department does not issue policy statements but supports the corporate policies and objectives through the Department directives, procedures and practices.

Goals for the department are set annually by a participative process involving leadership of the department. These goals are designed to support the business plan of the Strategy and Policy department as well as the corporate business plan. In conjunction with the development of department goals, individual annual performance goals are established to assign the resources necessary to achieve the overall corporate business plan as developed by senior management. All department members participate in semi-annual reviews of their annual performance goals. Adjustments are made where necessary.

The Corporate Communications Department conveys its goals through its annual business plan:

- To communicate timely, accurate and relevant information to all of our key stakeholders (i.e. customers, shareholders, employees, and the communities we serve);
- To establish, maintain and strengthen communications between the Company and its stakeholders;
- To broaden our stakeholders' understanding and confidence about the company's operations; and
- To inform employees on the Company strategy, policies, objectives, operations and activities.

II. Strategic Planning

Departmental strategic planning in Corporate Communications is coordinated between the Senior Vice President and Chief Communications Officer and the department managers and involves structured input and feedback from senior executives and Department staff members. Regular staff meetings are held to discuss pending issues and to decide what items require attention and the time frame under which the issue is to be addressed. A participative process is used to identify major

internal and external issues and to develop response strategies. In addition, previous programs are reviewed, and budget resources are reallocated to meet those needs for the following year, which have been identified as having priority.

III. Organizational Structure

The Senior Vice President and Chief Communications Officer reports directly to the Senior Vice President—External Affairs and Communications of Duke Energy. The Corporate Communications Department is divided into the following sections: Corporate Reputation and Media; Advertising, Brand, Creative and Digital Communications; and Operations. Each group is managed by a vice president except for External Affairs and Carolinas Region, which is managed by a Managing Director. All report directly to the Chief Communications Officer.

An organization chart is attached as Exhibit CC-1.

IV. Responsibilities

This Department has general charge of employee communications, customer communications, advertising, financial communications, executive support and traditional and social media relations support for the company.

The Department is responsible for internal publications directed at employees, external publications for businesses, shareholders, and customers, special publications that may be required from time to time, crisis/storm response communications, news releases and advertising. Other responsibilities include coordination of all activities regarding the news media, including news conferences, interviews, and responses to questions regarding Duke Energy's operations and activities. The Department writes speeches and prepares presentations for Company executives for both internal and external audiences. The Department also maintains regular contact with individuals throughout the company through attendance at other department staff meetings and ongoing communications about day-to-day operations, events and issues as they occur.

V. Practices and Procedures

The Corporate Communications Department activities are reviewed through an approval process involving the Chairman and CEO, SVP—External Affairs and Communications, Chief Legal Officer and select senior executives and committees. All published information for external distribution is reviewed by corporate or department senior management.

Department personnel maintain close working relationships with nearly all areas of the company through individuals in the department being assigned as liaisons with the business units, and Shared Services and Corporate Center. An internal network consisting of key personnel with management responsibilities or technical and subject-matter expertise has been established to provide a group of trained individuals who can respond to external and internal inquiries in detail on topics in their area of expertise. News releases are reviewed and approved by appropriate technical, legal and senior management personnel.

VI. Decision Making and Control

Departmental decision-making and control are based on the support for the Company's business plan and input from other departments and senior executives. Day-to-day decision-making is handled by the Department's senior leadership in coordination with the Chief Communications Officer and necessary senior management executives and other departments, (e.g., Legal). The department is involved in both proactive and reactive issues, and staff consults frequently with management and expert technical personnel from other departments to determine appropriate responses. Major decisions are reviewed with senior management for input and concurrence. Budget requests and variances are approved by senior management.

The department has moved decision making to the lowest practical level in the organization. Managers have authority to make decisions affecting their area within budget limitations and general guidance. Managers provide weekly reports of activities and issues confronted, which are used to keep departmental management and senior management informed. Corporate activities and issues are relayed from the Senior Vice President and Chief Communications Officer at regular senior staff meetings, and information is exchanged about emerging issues internally and externally.

VII. Internal and External Communication

The total communications program is designed to provide a basis for the Company's stakeholders to gain additional knowledge of the company and improve perceptions of the role energy plays in the community. The department works closely with the news media and with customer contact personnel to provide pertinent information and to increase public awareness and understanding of major issues. An Annual Report to Shareholders is prepared each year in conjunction with the Investor Relations Department.

Additionally, the Corporate Communications Department produces a variety of internal communications materials, primarily distributed electronically. *This Week @ Duke Energy* is published once a week and is distributed throughout the organization. It summarizes current news events about the Company, its employees, and the utility industry. It is distributed in the Company e-mail to more than 28,000 employees.

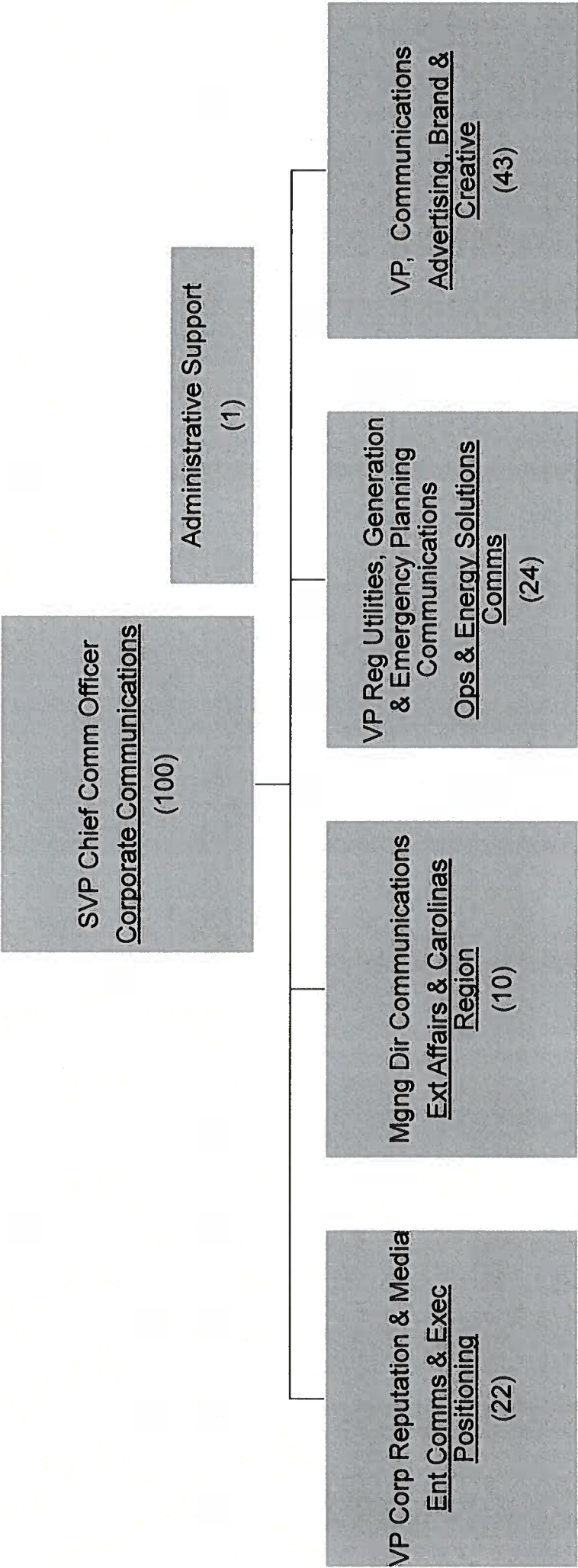
Corporate Communications maintains and updates the corporate content of the Company Web site, www.Duke-Energy.com, ensuring that it is timely and accurate for key Company stakeholders, and to ensure consistency of key messages throughout the entire Web site.

The department also produces special employee information pieces, such as video updates, brochures, posters and campaigns on corporate activities.

VIII. Goal Attainment and Qualification

Several research tools are used to judge the effect of the programs implemented by the Corporate Communications Department. They included regular customer satisfaction surveys, employee surveys, publications surveys, established feedback loops with internal clients, and media tracking/analysis. Comments from customers, shareholders and employees are also used to judge the effectiveness of communications vehicles.

Certain criteria in survey data are identified to become benchmarks on which the effect of certain programs will be measured. In addition, overall attitudes toward the Company determine if there are specific changes that can be addressed through communications programs.



DUKE ENERGY CORPORATION
DUKE ENERGY OHIO
SUMMARY OF MANAGEMENT POLICIES, PRACTICES & ORGANIZATION
GOVERNMENT AND REGULATORY AFFAIRS DEPARTMENT
SFR Reference: Chapter II (B)(9)(d)(v)

I. Policy and Goal Setting

The Government and Regulatory Affairs Department (Department), as part of the Government, Regulatory and Regulatory Strategy and Community Affairs Organizations, has general charge of state governmental and regulatory relations. It maintains communications with elected and appointed government officials on activities and public policy issues related to the Company and its operations, informs the Company of regulatory and legislative issues, and coordinates the development of Company policies and positions on these issues.

The Department supports the corporate policies and objectives as described in the Working Environment Policy Manual through Department directives, procedures and practices.

The Department establishes policies to implement corporate and state level policies. The Department uses participative management techniques in establishing department policies and goals. Those impacted by the policies or goals will have the opportunity to contribute to the discussions and review the work product during the development process. Final approval of the goals and policies rests with the senior management involved, but it is understood that successful implementation of any policy or goal can be assured only through the support of those involved.

Individual and team goals are set annually through a process which identifies weighted key success factors and measures at the beginning of the year, combines these substantive goals with behavioral and corporate financial goals, and includes an evaluation of achievement at the end of the year.

II. Strategic Planning

Departmental strategic planning in Government and Regulatory Affairs is coordinated between the Vice President, Government, Regulatory and Community Affairs-Ohio and Kentucky and the President of Duke Energy Ohio and Kentucky. Regular staff meetings are held to discuss pending issues and decide what items require attention and the time frame under which issues are to be addressed. In conjunction with the development of annual individual and team goals, resources are directed toward the overall corporate goals as developed by executive management. A participative process is used to identify major internal and external

issues and to develop response mechanisms. All department personnel are involved in planning and review sessions. In addition, previous programs are reviewed, and budget resources are reallocated to meet those needs for the following year that have been identified as having priority.

III. Organizational Structure

The Vice Presidents of Community Relation, Government Affairs and Rates and Regulatory Strategy Ohio & Kentucky and reports directly to the President of Duke Energy Ohio and Kentucky. The Department is divided into one division:

- Ohio & Kentucky Community Relations
- Ohio & Kentucky Government Affairs
- Rates & Regulatory Strategy Ohio & Kentucky

An organizational chart is attached as Exhibit GRA-1.

IV. Responsibilities

This Department has general charge of state governmental relations, and also state regulatory affairs. It maintains liaisons with elected and appointed government officials on activities related to the Company and its operations, informs the Company of regulatory and legislative issues, and coordinates the development of Company policies and positions on these issues. The Department's responsibilities include:

- Establishing, maintaining, and strengthening communications between the Company and legislative, political and regulatory constituents;
- Providing timely and relevant information about the Company;
- Broadening legislative, political, regulatory, and environmental understanding and confidence about Company operations;
- Drafting, reviewing, negotiating and promoting legislative initiatives with the Ohio General Assembly;
- Drafting position statements; reviewing, analyzing and responding to various regulatory initiatives; and presenting the Company's position on regulatory policy matters before state regulatory policymaking bodies including, but not limited to, the Public Utilities Commission of Ohio and other state agencies;
- Informing other employees in the Company of important legislative, political and regulatory developments and aid in the analysis of these developments as they relate to the Company's business interests; and
- Assisting in the administration of the Company's Political Action Committee, and its Grassroots network; providing sharing local initiatives and soliciting support from the Political Expenditure Committee

V. Practices and Procedures

Department personnel maintain close working relationships with nearly all areas of the Company, and work with appropriate Company personnel to develop legislative, regulatory, and environmental positions. Prior to representing the Company on any issue, departmental personnel receive guidance and clearance from the Department's Vice President and executive management.

VI. Decision-Making and Control

Departmental decision-making and control are based on department goals and input from other departments. The Department is both proactive and reactive on public policy issues and communications with policymakers and consults frequently with management and expert technical personnel from other departments to determine appropriate responses. Major decisions are reviewed with senior management for input and concurrence. Budget requests and variances are approved by senior management.

VII. Internal and External Communication

The Department is the primary communication conduit of the Company for legislative, regulatory, and environmental advocacy developments and for Company positions which need to be relayed to appropriate legislative and regulatory bodies. Timekeeping requirements and periodic education on restrictions such as ex parte communications, lobbying laws and reporting requirements assure compliance with all applicable rules and regulations regarding communications with lawmaking and regulatory bodies.

Corporate activities and issues are relayed from the Vice President to the Department employees at regular staff meetings and information is exchanged about emerging issues internally and externally.

VIII. Goal Attainment and Qualification

Annual individual and team goals, set at the beginning of each calendar year, are reviewed quarterly, mid-year and at year-end to determine achievement levels and to make any revisions which may be appropriate, given changed circumstances. Evaluations include the level of difficulty and effort exerted to achieve each goal, the achievement level itself, and whether each goal was pursued in a manner which benefited the Company's image and which exhibited individual behavioral traits valued by the Company, such as integrity, honesty, respect, and a high degree of professionalism.



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DUKE ENERGY CORPORATION
DUKE ENERGY OHIO
SUMMARY OF MANAGEMENT POLICIES, PRACTICES & ORGANIZATION
COMMUNITY RELATIONS DEPARTMENT
SFR Reference: Chapter II (B)(9)(d) (i, v), Chapter II (B)(9)(i)(v)

I. Policy and Goal Setting

The Community Relations Department (Department implements plans and strategies that increase customer satisfaction, strengthen relationships and enhance the Company's image with large customers, local governmental agencies and community leaders. Community Relations Managers leverage a proactive planning process to identify customer and stakeholder needs and coordinate with other departments to deliver proactive service and solutions.

Department policies and approval levels align with corporate policies and objectives. All purchases, expenditures and transactions comply with Duke Energy's Approval of Business Transaction Policy. Compliance with policies, either corporate or departmental, is everyone's responsibility. Compliance is measured in various ways, including cost reports for tracking budget performance, schedules tracking project milestones and performance appraisals that measure performance in meeting goals. In addition, it is the responsibility of management at all levels to audit its operation for compliance.

Department goals support Duke Energy Ohio priorities and align with the broad objectives established at the corporate level. Individual and team goals are set annually through a process which identifies weighted key success factors and measures at the beginning of the year, combines these substantive goals with behavioral goals and corporate financial goals, and includes an evaluation of achievement at the end of the year.

Participative management techniques are used to allow employees affected by Department goals an opportunity to contribute to discussions and review the goals, measures and plans. Final approval of the goals and policies rests with the senior management involved, but it is understood that successful implementation of any policy or goal can be assured only through the support of those involved.

II. Strategic Planning

Strategic planning is developed by the Vice President, Community Relations and Economic Development-Ohio and Kentucky and the President of Duke Energy Ohio and Kentucky. Planning involves structured input and feedback from senior management and staff members from State Governmental and Regulatory Affairs,

Rates, Power Delivery, Gas Operations and Grid Solutions. Regular staff meetings are held to discuss pending issues and decide what items require attention and the time frame under which issues are to be addressed. In conjunction with the development of annual individual and team goals, resources are directed toward the overall corporate goals as developed by executive management. Feedback from customer satisfaction surveys and employees is used to identify major internal and external issues and to develop response mechanisms. In addition, previous programs are reviewed, and budget resources are reallocated to meet those needs for the following year that have been identified as having priority.

III. Organizational Structure

The Department is divided into four geographic areas: Ohio North, Hamilton County, excluding the City of Cincinnati, the City of Cincinnati and, Ohio East. Community Affairs Managers are responsible for directing activities within the geographic areas and report to the Vice President, Community Relations and Economic Development-Ohio and Kentucky.

An organizational chart is attached as Exhibit CR-1.

IV. Responsibilities

The Community Affairs Manager's responsibilities include:

- To manage, lead, direct, facilitate, coordinate and represent Duke Energy's presence within assigned geographical areas;
- To provide proactive, cost-effective and reliable external/internal customer service to our customers and communities;
- To facilitate and expedite the resolution of local, complex customer issues and problems while maximizing business opportunities;
- To advance Duke Energy's business, environmental, legislative and regulatory initiatives while growing/maintaining our corporate presence in communities;
- To build strategic alliances and sustainable relationships with elected officials, business/community leaders and governmental/legislative contacts;
- To provide a leadership role in working with economic development organizations and existing businesses to attract and retain jobs/investments and to encourage expansion of existing jobs/investments; and
- To serve as a liaison with customers by building meaningful relationships. Collaborate, facilitate and interface regularly with other internal departments to provide key data and information to help achieve operating Company objectives; interfaces with local media contacts.

V. Practices and Procedures

Departmental personnel maintain close working relationships with all areas of the Company, and work with appropriate Company personnel to assist strategic customers and communities while resolving issues and needs.

VI. Decision-Making and Control

Departmental decision-making and control are based on department goals and input from other departments. The Department is involved in both proactive and reactive issues and consults frequently with management and expert technical personnel from other departments to determine appropriate responses. Major decisions are reviewed with senior management for input and concurrence. Budget requests and variances are approved by senior management.

VII. Internal and External Communication

The Department is the communication conduit of the Company for many commercial and industrial customers, local government officials and community-related developments, which need to be interpreted and communicated internally, and for Company positions, which need to be taken.

VIII. Goal Attainment and Qualification

Annual individual and team goals are set at the beginning of each calendar year and reviewed mid-year and at year-end to determine achievement levels. Evaluations include the level of difficulty and effort exerted to achieve each goal, the achievement level itself, and whether each goal was pursued in a manner, which benefited the Company's image and, which exhibited individual behavioral traits valued by the Company, such as honesty, respect, and high degree of professionalism.



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SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION
ECONOMIC DEVELOPMENT DEPARTMENT
SFR Reference: Chapter II (B)(9)(d) (iv, v)

I. Policy and Goal Setting

The Company's Economic Development group partners with the State of Ohio, JobsOhio, local communities, and regional economic development agencies to promote economic growth and sustainable development.

Department policies and approval levels align with corporate policies and objectives. All purchases, expenditures and transactions comply with Duke Energy's Approval of Business Transaction Policy. Compliance with policies, either corporate or departmental, is everyone's responsibility. Compliance is measured in various ways including cost reports for tracking budget performance, schedules track project milestones and performance appraisals measure performance in meeting goals. In addition, it is the responsibility of management at all levels to audit its operation for compliance.

Department goals support Duke Energy Ohio priorities and align with the broad objectives established at the corporate level. Individual and team goals are set annually with input from department employees and other key departments. The goal setting process identifies weighted key success factors and measures at the beginning of the year, combines these substantive goals with behavioral goals and corporate financial goals, and includes an evaluation of achievement at the end of the year. Final approval of the goals and policies rests with senior management including the Vice President of Community Relations & Economic Development.

II. Strategic Planning

Strategic planning within Economic Development is led by the Vice President of Community Relations & Economic Development in collaboration with, Market Analytics, Corporate Strategy, Power Delivery and Governmental and Regulatory Relations. The plan includes evaluation of current regional market conditions and an analysis of where Duke Energy resources can best be leveraged to maximize Duke Energy Ohio assets and improve the economic vitality of the service territory. Planning is approached using the principal that an integrated gas and electric market development effort will result in a more cost-effective method of delivering a portfolio of services to customers.

Final plans are reviewed and approved by senior management including the Vice President of Economic Development and factored into resource requirements for the Economic Development team to carry out their activities. Budgets are reviewed and approved by the State President of DEO.

Progress in developing and implementing the plans and the results obtained are reviewed monthly and adjustments are made as necessary.

III. Organizational Structure

Economic Development is headed by the Vice President of Community Relations & Economic Development, who reports to the State President of DEO.

An organizational chart is attached as Exhibit ED-1.

IV. Responsibilities

The responsibilities of the Economic Development Department are as follows:

- Meet with internal stakeholders such as Large Account Management and corporate executives of industries considering expanding or relocating their facilities and help demonstrate the advantages of locating, expanding or remaining in this service area or region;
- Work closely with various chambers of commerce, and regional economic development organizations in designing and executing programs for economic improvement in the region;
- Work closely with various state agencies including JobsOhio for economic development in the furtherance of their programs and client assistance;
- Work closely with local communities in the planning, zoning, development of land use, infrastructure development, and other measures targeted to maximize economic development potential;
- Investigate, research and analyze various aspects of industry statistics and demographics in answering questions and concerns of prospective industries;
- Provide prospective customers with information on gas and electric rates and opportunities to obtain the desired service at the most attractive rate;
- Collaboratively work with other state and local economic development agencies to advertise and disseminate information to attract new industry to the region;
- Serve as a point of contact to coordinate service delivery to new companies recruited to the service area.

The responsibilities of the Large Account Managers include:

- Coordinating with the Duke Energy Ohio Economic Development to identify target industries for growth in Ohio

- Proactively generate growth and expansion leads within the targeted industries, assist the Economic Development Department with larger projects that will ultimately lead to a prospect becoming an account handled by the Large Account Management group.

Transition qualified leads to the Economic Development Department to relay to the appropriate local or state agency, including JobsOhio or the corresponding local or regional economic development agency.

V. Practices and Procedures

Daily activities for Economic Development personnel include:

- Encouraging new companies to locate within the service territory;
- Promoting the region with various economic development community participants including site consultants, developers and real estate professionals;
- Responding to economic development prospect requests;
- Coordinating installation of appropriate gas and electric facilities and delivery of appropriate products and services by the Company in time to meet the customers' needs;
- Serving on regional and local economic development boards in order to influence policy and programs; participating with key state economic development organizations;
- Providing technical assistance to local and regional economic development organizations, chambers of commerce and others; and
- Supporting local economic development organizations with in-kind services such as DEO's Site Readiness program.

VI. Decision Making and Control

Departmental decision-making and control within the Department is dependent upon whether a particular decision affects other outside the organization, and the value in terms of resources and impact. Decisions are made at the lowest practical level in the organization and include input from key stakeholders whenever appropriate.

The Department follows all corporate policies regarding the approval of work and expenditures. Through staff meetings, the Department Vice President monitors the overall allocation of resources and performance against annual budgets and goals and makes decisions within his/her operation. Major decisions are reviewed with senior management for input and concurrence. Budget requests and variances are approved by senior management.

VII. Internal and External Communication

The Economic Development Department is the primary communication conduit between the company and local and regional economic development organizations.

External communication channels include direct mail, telephone, e-mail, virtual meetings or face-to-face meetings; and, may be at the request of the customer or on the Company's initiative. Department employees may sometimes represent the Company and region at industry seminars and conferences, during national and international recruiting visits, and on economic development boards.

Within Economic Development, openness and two-way communications are encouraged between every level, although economic development information is held as confidential to a limited group of internal employees who need to be apprised of projects. Mutual Confidentiality Agreements are sometimes required by a prospect company. Information regarding projects, progress toward departmental goals and changes to corporate policies and plans are also shared during departmental staff meetings. It is the Vice President's responsibility to communicate additions and revisions of corporate policies to employees as appropriate. Corporate information and industry information is available to employees through the employee portal and during staff meetings or other internal meetings.

VIII. Goal Attainment and Qualification

Individual and team goals are set at the beginning of each calendar year and reviewed mid-year and at year-end to determine achievement levels. Evaluations include the level of difficulty and effort exerted to achieve each goal, the achievement level itself, and whether each goal was pursued in a manner, which benefited the company's image and, which exhibited individual behavioral traits valued by the Company, such as honesty, respect, and a higher degree of professionalism.



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DUKE ENERGY CORPORATION
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SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION
CUSTOMER SERVICES (CS)
SFR Reference: Chapter II (B)(9)(d) (i, ii, iii, v)

I. Policy and Goal Setting

Customer Services (CS) supports all established corporate policies through department directives, procedures and practices. In addition, policies issued by the Federal Energy Regulatory Commission (FERC), state regulatory commissions and Duke Energy's Code of Business Ethics (CoBE) are documented, supported and followed within the CS organization.

Departmental policies are normally communicated to the leadership teams at department staff meetings and then shared with the appropriate level of employees in smaller group or individual meetings to ensure understanding of the policies and their importance in relation to serving customers and in maintaining compliance. Policies and procedures are documented and made available in manuals, on the CS and Company Portals and in various knowledge management tools.

CS develops an annual business plan that describes, for a five-year planning period, the activities required to support the corporate and organizational strategy. This plan outlines the resources needed to support basic operations (billing, customer contact, communication, service, meter reading etc.). Key issues that could impact the organization are identified and strategies to mitigate risks associated with the issues are outlined.

The CS leadership team conducts a monthly review of business plan progress and objectives. CS leadership also reviews progress with the executive leadership on an as-needed basis.

II. Strategic Planning

In developing the CS Business Plan, CS leadership sets an annual plan with goals, budget, initiatives, and targets for the year. The strategic plan is divided into key focus areas and each area develops steps to achieve the initiatives as well as milestones and timelines to support its success.

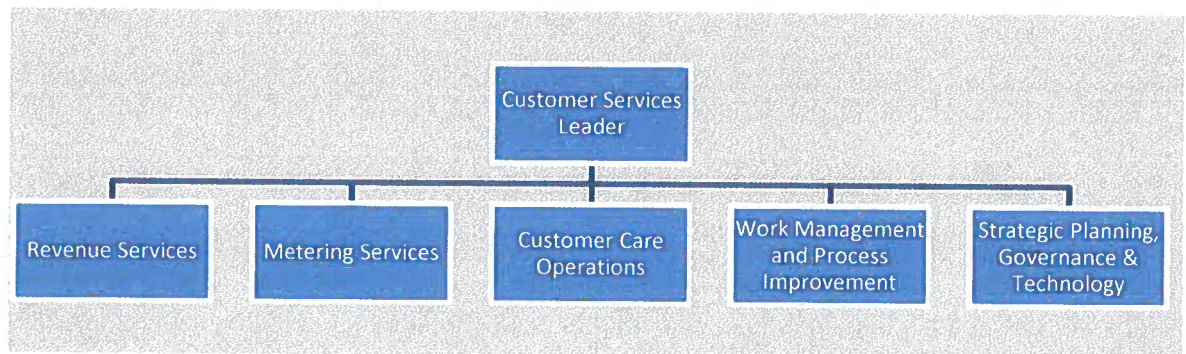
An example of strategic planning is the focus on meeting or exceeding customers' evolving expectations of "basic utility service". The Customer Care Operations team uses transactional surveys to guide the development of additional services that the Company can use to improve service and reduce costs. As customer data is

analyzed, results and recommendations are developed; decisions are made and factored into the strategic plan.

Another example of a strategic initiative is the Company's conversion of its antiquated and incompatible customer information systems into a single, modern customer service platform, known as Customer Connect. Through this conversion, the Company will be able to deliver a customer experience that will simplify, strengthen, and advance our ability to serve our customers. The platform will also be leveraged to provide real-time insights to enhance the customer experience.

III. Organization Structure

Customer Services is led by a senior vice president who reports to the EVP Customer Experience, Solutions, and Services. The department is divided into four areas: Customer Care Operations; Work Management & Process Improvement; Revenue Services; Metering Services; and Strategic Planning, Governance, & Technology. Each area is led by a vice president who reports directly to the senior vice president. The CS organization chart is below. provided



IV. Responsibilities

The major responsibilities of CS include the following:

Customer Care Operations (CCO):

CCO is responsible for providing quality and timely customer service via the voice and/or e-mail channel for residential and non-residential customers through varying communication channels. Examples include answering billing/credit inquiries, service order entry, opening/closing accounts, emergency/outage entry, and product and service offerings.

Revenue Services

The Revenue Services area performs the following functions in the Company's retail revenue process:

Billing

- Render timely and accurate bills
- Resolve usage/billing exceptions accurately and timely, including the daily and monthly validation of digital meters
- Support other departments with billing information necessary to aid in resolving customer inquiries
- Maintain proper controls to ensure all accounts are billed as scheduled
- Update and maintain all rate, rider and billing system tables used to calculate billing and report revenue
- Manage business relationships with gas and electric suppliers participating in Duke Energy Ohio's Customer Choice programs
- Perform Customer Choice back office operations

Credit & Collections

- Establish and implement credit and collection policies, in compliance with state regulatory requirements
- Take action on past due accounts
- Investigate and initiate billing and collection actions in cases of fraud and meter tampering
- Administer Percentage of Income Payment Plan (PIPP), medical certification and life support programs
 - Life Support program helps to ensure careful handling of accounts where disconnection of electric service for past-due bills could adversely affect the well-being of an occupant
- Maintain proper controls to ensure all accounts are identified, secured, notified and collected
- Work with PUCO and Ohio Consumers' Counsel (OCC) to provide required reports such as the Customer Information Reports (CIR) and PIPP metrics reports
- Maintain proper account records and controls to ensure the integrity of reported gas and electric usage
- Provide accurate and thorough reporting and control processes to all departments supporting billing, payments, receivables and other financial activity

Payments

- Process and apply payments to customer accounts in a timely manner
- Validate that system controls operate appropriately and effectively
- Administer, apply, and collect agency payments (vouchers, PIPP intents, etc.)
- Manage pay agents who collect customer payments at local retail locations

Metering Services

Meter Services is functionally aligned with regional expertise and resources. They are comprised of the following functions:

- Meter Reading - responsible for managing meter routes and safely collecting energy usage data through mobile (drive-by) and manual (walk-by) meter reading methods
- Meter Labs – testing, maintenance, certification of meters; testing and certification of metering equipment such as CTs, PTs, test kits, test boards; Accountable for all meter inventory. Tests and repairs equipment for Distribution and Transmission including voltage detectors, underground fault detectors, provisioning and maintenance of Distribution electronic devices including reclosers, regulators, capacitor bank controllers.
- Field Metering – includes installing, maintaining, and testing meters in the field, primarily transformer-rated meter points, supports implementation and maintenance of new technologies and investigates high bill complaints and Commission complaints.
- Meter Engineering Support – includes establishing the standards for all metering related products, establishing meter related processes and procedures, responsible for managing regulatory testing programs, product evaluation, driving consistency across enterprise.
- Revenue Protection – responsible for finding and deterring energy theft. Responsible for identifying, investigating, and collecting lost revenues resulting from theft and cases of fraud.
- AMI Operations – ensures the overall health and management of the AMI systems from a performance, security, reliability, and risk perspective as well as management of daily operations of the Advanced Metering Infrastructure (AMI) Network Operations Center.

Workforce Management and Process Improvement

The organization has several functions that partner closely together, including Workforce Management; Training, Quality and Business Continuity Planning; and Vendor Management and Technology Performance.

Each function is described in more detail below.

- Workforce Management – responsible for long-term and near-term forecasting of call volume, capacity planning to ensure there are enough specialists available to handle call volume, scheduling and intraday management of call queues for both Duke Energy and Piedmont Natural Gas call centers

- Training, Quality, and Business Continuity Planning – focuses on improving the efficacy and pace of our training strategy. This group will work to evolve our quality assurance approach considering both process adherence and customer satisfaction. Additionally, the Business Continuity team is focused on ensuring robust continuity planning and testing for both Duke Energy and PNG.
- Vendor Management – manages the external vendor relationship for Revenue Services and CCO for both Duke Energy and Piedmont Natural Gas. This team partners with IT and supply chain on contract adherence and ensure contracts are completely leveraged

Strategic Planning, Governance & Technology

Strategic Planning, Governance & Technology is accountable for supporting the overall health and stability of our technology systems (e.g. Interactive Voice Response (IVR) and Robotic Process Automation) supporting our strategic planning and governance/compliance efforts. Additionally, the CS Audit and Compliance team and Consumer Affairs team are in the organization. The Audit and Compliance Team are responsible for the documentation, training, execution and testing of Revenue SOX controls *and* investigations related to the mishandling of Customer Information and Data Privacy rules in the event they should arise. Consumer Affairs is a centralized team that resolves commission complaints and other sensitive or escalated issues through a variety of channels including social media. This team is also a key contact for our assistance agencies. They also monitor trending to address potential process improvements to drive down complaint volume.

V. Practices and Procedures

CS develops operating procedures with supporting input from departments with which CS interacts. These departments include but are not limited to Meter Operations, Regulatory Compliance, Legal, Finance, Corporate Communications, Information Technology, and Gas Operations. Operational procedures are provided to leadership and overall workforce. Day-to-day operational decisions are made by the respective leadership as these decisions affect normal operations.

Unusual problems and events not covered by existing procedures are discussed with department leadership, who inform other company leaders of the impact on overall operations; changes are documented accordingly.

VI. Decision Making and Controls

Day-to-day decisions, as they pertain to the various jobs in CS, are normally made by the employees performing the work; guidelines are in place to assist employees. Guidelines are communicated to employees through online or printed manuals and departmental procedures. Each management level has a specific delegation of

authority for approving business transactions. Employees' decisions are supervised to ensure decisions are consistent with policies and procedures. Decisions requiring additional levels of approval are escalated to appropriate levels of management within and outside CS leadership.

The following examples illustrate controls that assist the department supervisory staff in determining that various systems and procedures function properly:

- The Customer Care Operations systems generate reports that enable leadership to tabulate each customer representative's activities. In addition, Customer Care supervisors measure group productivity and effectiveness with this data.
- An employee must have documented approval from his/her supervisor to make an adjustment that is beyond the employee's authority including adjustments to a customer's accounts.
- Controls exist that limit customer system access to authorized users.
- Scheduled work is monitored for timely completion or escalated follow up. Examples include customer meter move orders and gas/electric trouble calls.
- All new system code releases must be tested and approved prior to release.
- Sarbanes Oxley controls are in place for any systems/processes that affect payments to/from customers and financial reporting.
- Project Governance requires all CS projects to have business case justification and approval before starting. The PMOs provide industry standard PMO controls similar to those suggested by the Project Management Institute (PMI). The PMOs exercise governance, control and oversight across multiple business units and divisions that have key roles in the execution of program initiatives.

In addition, various internal manual and electronic systems enable the department to develop better workforce performance measures and to utilize the system to identify training opportunities.

VII. Internal and External Communication

CS communicates with employees through meetings, e-mail, the Company Portal and its department website, departmental newsletters, and written procedures. Periodically, department and Company leadership conducts meetings to provide employees with important information and to have open dialogue with employees.

External communication occurs through a variety of channels including the following:

- Letters to customers
- Bill messages/inserts
- Media (TV, radio, newspapers, publications, etc.)

- Attendance at public hearings and meetings
- Presentations at community meetings, agencies, local civic clubs, city council meetings, etc.
- Volunteer work in the community
- Membership in professional and civic organizations
- Electronic communications (e-mail, web, social media, etc.)
- Automated Phone Service
- Telephone contact
- Contact with regulators and other agencies at our Ohio Collaborative meetings
- Focus groups

VIII. Goal Attainment and Qualification

CS actively monitors and measures the success of the organization toward delivering on key objectives. Financial and operational results for all of the CS functional areas are measured. These measures are intended to be flexible and change as business drivers' change.

In addition, CS uses various statistical reports as a means of measuring department operational effectiveness. Some of the reports serve the dual purpose of measuring goal attainment as well as being control devices.

Duke Energy strives to consistently provide high quality customer service. Duke Energy developed and implemented an ecosystem of customer satisfaction measurement tools to understand and identify pain points in the current customer experience, as well as provide prioritized investment and improvement guidance to design new satisfying experiences. We currently measure customer satisfaction performance through a combination of internal, proprietary tools, as well as the annual J.D. Power Electric Utility Residential Customer Satisfaction Study (J.D. Power Study), which provides an overall industry benchmark.

Residential Transactional Survey

Fastrack is Duke Energy's proprietary transaction measurement program which measures the quality of key experiences customers have within 24 to 48 hours of their work requests being closed. Fastrack is administered via an email survey that is sent to customers for whom we have a valid email address. Satisfaction is measured on a '0-10' scale, with Net Satisfaction (Net Sat) serving as our key measure. Experiences being measured include:

- Start/Transfer Electric Service
- Outage
- Outdoor Light Repair

Fastrack serves as a valuable tool to understand where there may be opportunities to improve these key experiences.

Residential Customer Experience Monitor (CXM)

CXM is Duke Energy's proprietary relationship study and is administered annually via email invite to all residential customers for whom we have a valid email address. It enables understanding of customer sentiment based on overall experience as well as key experiences that customers may have had with us in the past twelve months, including 'Billing & Payment,' 'Power Quality & Reliability,' 'Communications,' 'Call,' and 'Web.' All customers provide a score for relevant experiences on a '0-10' scale and provide open-end verbatim comments detailing the primary reason(s) for their score, enabling analysis to prioritize investment.

Small & Medium Business (SMB) Customer Experience Monitor (CXM)

CXM is Duke Energy's proprietary relationship study and is administered annually via email invite to all Small & Medium Business (SMB) customers for whom we have a valid email address. It enables understanding of customer sentiment based on overall experience as well as key experiences that customers may have had with us in the past twelve months, including 'Billing & Payment,' 'Power Quality & Reliability,' 'Communications,' 'Call,' and 'Web.' All customers provide a score for relevant experiences on a '0-10' scale and provide open-end verbatim comments detailing the primary reason(s) for their score, enabling analysis to prioritize investment.

Large Business Customer Experience Monitor (CXM)

CXM is Duke Energy's proprietary relationship study and is administered annually via email invite to all Large Business customers for whom we have a valid email address. It enables understanding of customer sentiment based on overall experience as well as key experiences that customers may have had with us in the past twelve months, including 'Billing & Payment,' 'Power Quality & Reliability,' 'Communications,' 'Call,' and 'Web.' All customers provide a score for relevant experiences on a '0-10' scale and provide open-end verbatim comments detailing the primary reason(s) for their score, enabling analysis to prioritize investment.

J.D. Power and Associates Surveys

The J.D. Power Electric Utility Residential Study calculates overall customer satisfaction based on six performance areas: (1) power quality and reliability; (2) billing and payment; (3) price and value; (4) corporate citizenship; (5) communications; and (6) customer service.

The J.D. Power Electric Utility Business Study calculates overall customer satisfaction based on six performance areas: (1) power quality and reliability; (2)

billing and payment; (3) price and value; (4) corporate citizenship; (5) communications; and (6) customer service.

CS uses other methods to formally and informally quantify and monitor customer service and operational performance. Examples include Call Center quality assessments, technology system incident reports, Call Center productivity reports, social media metrics reports and technical health reports.

DUKE ENERGY CORPORATION
DUKE ENERGY OHIO
SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION
• INTEGRATED GRID STRATEGY AND SOLUTIONS (IGSS)
SFR Reference: Chapter II (B)(9)(d) (i, ii, iii, iv, v)

I. Policy and Goal Setting

Integrated Grid Strategy and Solutions (IGSS) supports all established corporate policies through department directives, procedures, and practices. In addition, policies issued by the Federal Energy Regulatory Commission (FERC), state regulatory commissions and Duke Energy's Code of Business Ethics (CoBE) are documented, supported, and followed within the IGSS organization.

Departmental policies are normally communicated to the leadership teams at department staff meetings and then shared with the appropriate level of employees in smaller group or individual meetings or online training to ensure understanding of the policies and their importance in relation to serving customers and in maintaining compliance. Policies and procedures are documented and made available in manuals, on the Company Portal and in various knowledge management tools.

IGSS develops plans as input to the Regulated Utilities Plans that describe, for a three-year planning period, the activities required to support the Regulated Utility (RU) strategy: most directly by offering valued products and services and basic customer services.

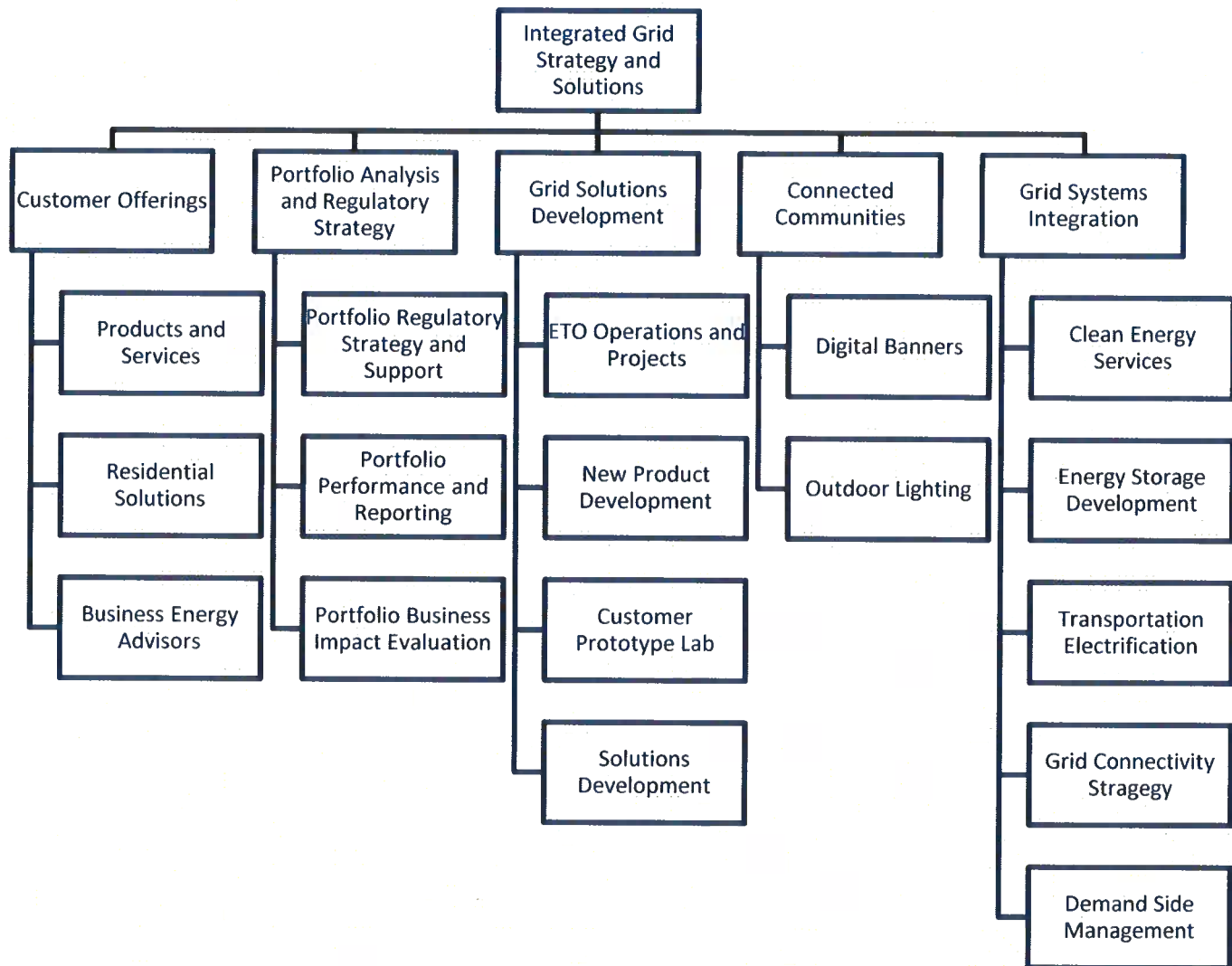
II. Strategic Planning

In developing the RU Business Plan, leadership reviews corporate objectives as well as customer and employee feedback to define initiatives that are to be accomplished.

III. Organization Structure

Integrated Grid Strategy and Solutions is led by a vice president who reports to the EVP Customer Experience Solutions and Services who reports to the CEO of Duke Energy. The department is divided into five areas: Customer Offerings, Grid Strategy Enablement, Grid Solutions Development, Connected Communities, and Grid Systems Integration. Each area is led by a managing director or general

manager who reports directly to the vice president. The IGSS organization chart is provided below.



IV. Responsibilities

The major responsibilities of IGSS include the following:

Customer Offerings:

- Includes three lines of businesses:
 - Energy Efficiency – Provides solutions to enable customers to reduce costs and improve energy efficiency
 - Residential Solutions – Provides customers with products and services that offer comfort, convenience, and peace of mind

- Energy Usage and Bill Certainty – Provide customers with valuable billing options and energy usage insights
- Proactively enhances the energy relationship through being the customer’s expert guide and an evolving portfolio of valued products and services.

Grid Strategy Enablement:

- Provides regulatory strategy and coordinates the preparation of filings to gain approval to offer different products and services to customers
- Manages the company’s efforts to demonstrate regulatory compliance obligations with respect to Demand Side Management and Energy Efficiency
- Leads Company’s efforts to engage external stakeholders related to the Company’s Demand Side Management (DSM) and Energy Efficiency (EE) efforts, and Electric Transportation Pilots.
- Provides all the performance monitoring for the portfolio of Integrated Grid Solution products including, but not limited to EE and DSM Programs and Connected Communities, that are used for internal program management and external reporting
- Manages independent third-party Evaluation, Measurement and Verification of EE and DSM programs and other regulated programs.
- Provides economic modeling to demonstrate the justification (cost effectiveness) of EE and DSM programs.

Grid Solutions Development:

- Includes three areas of focus:
 - Solutions Development
 - The Solution Development group develops, evaluates, tests, refines, and finalizes new, innovative business case and/or business models for various lines of the utilities business units. Specific areas of focus include (but are not limited to) demand response, energy efficiency, electrification, renewable generation, outdoor lighting and customer products and services. This includes conducting market and customer research (primary and secondary research), identifying both grid and customer products and services, and then validating and/or refining business case assumptions to provide value for the grid and our customers.
 - Emerging Technology Organization
 - R&D arm of the company

- Tests various new technologies including but not limited to renewable generation, energy storage, microgrids, communications, EV charging, and customer products and services
- Engages with Industry and Vendors to consult on product development and technology innovation for the Utility Market
- Works closely with DOE, National Labs and Universities on electrical grid related research projects
- Supports the various lines of business by bringing resources together to address research, testing needs.
- Customer Prototype Lab
 - To test ideas with customers to help our internal clients make informed decisions based on customer insights.
 - To incubate emerging and existing customer programs not yet ready to scale.
 - To accelerate customer programs to scale swiftly

Connected Communications:

- Outdoor Lighting – Provides efficient and innovative outdoor lighting solutions
- Digital Infrastructure - Infrastructure and integration provider for customers seeking to improve connectivity and enhance end-user experiences via digital technologies.

Grid Systems Integration has the following accountabilities:

- Transportation Electrification strategy and execution.
- Energy Storage planning and project development
- Implementation of customer facing Clean Energy Programs
- Management of Demand Response programs
- Grid related Telecommunication policy

V. Practices and Procedures

IGSS develops operating procedures with supporting input from departments with which IGSS interacts. These departments include Regulatory Compliance, Legal, Rates, Finance, Corporate Communications, Information Technology, Gas Operations and Meter Reading. Operational procedures, such as safety, are provided to office and field workforces. Day-to-day operational decisions are made by the respective leadership as these decisions affect normal operations.

Unusual problems and events not covered by existing procedures are discussed with department leadership, who inform other company leaders of the impact on overall operations; changes are documented accordingly.

VI. Decision Making and Controls

Day-to-day decisions, as they pertain to the various jobs in IGSS, are normally made by the employees performing the work. Each management level has a specific delegation of authority for approving business transactions. Employees' decisions are supervised to ensure decisions are consistent with policies and procedures. Decisions requiring additional levels of approval are escalated to appropriate levels of management within and outside IGSS leadership.

VII. Internal and External Communication

IGSS communicates with employees through meetings, e-mail, the Company Portal and its department sub site, *This Week @ Duke Energy* newsletter, state president updates and written procedures. Periodically, department and Company leadership conducts meetings to provide employees with important information and to have open dialogue with employees.

External communication occurs through a variety of channels including the following:

- Letters to customers
- Bill messages/inserts
- Media (TV, radio, newspapers, publications, etc.)
- Emails
- Attendance at public hearings and meetings
- Presentations at community meetings, agencies, rotary clubs, city council meetings
- Volunteer work in the community
- Membership in professional and civic organizations
- Electronic communications (e-mail, web, Facebook, Twitter, etc.)
- Telephone contact
- Contact with regulators and other agencies at our Ohio Collaborative meetings
- Focus groups

VIII. Goal Attainment and Qualification

IGSS actively monitors and measures the success of the organization toward delivering on key objectives. Financial and operational results for all the IGSS functional areas are measured. These measures are intended to be flexible and change as business drivers' change.

In addition, IGSS uses various statistical reports as a means of measuring department operational effectiveness.

DUKE ENERGY CORPORATION
DUKE ENERGY OHIO
SUMMARY OF MANAGEMENT POLICIES, PRACTICES & ORGANIZATION
NATIONAL ENGAGEMENT, STRATEGY, DUKE ENERGY FOUNDATION &
SUSTAINABILITY DEPARTMENT
SFR Reference: Chapter II (B)(9)(a) (i, vi) Chapter II (B)(9)(d)(v)

I. Policy and Goal Setting

The National Engagement, Strategy, Duke Energy Foundation & Sustainability Department (the Department) (Duke Energy Foundation is represented in Schedule S-4.2 SRF Reference: Chapter II (B)(9)(d)(v)) cultivates stakeholder strategies to advance priority regulatory and legislative outcomes across jurisdictions and help implement Duke Energy's clean energy transition. The department also builds trust with key stakeholders to lift corporate reputation on critical issues, align Duke Energy philanthropy with the net-zero carbon emissions transformation, and establish the company's leadership on relevant sustainability and ESG topics via best-in-class disclosures.

Policies, procedures, and practices established at the departmental level support implementation of corporate level policies. Each year the Vice President of the Department requires that all direct reports use the Duke Energy Performance Management system to develop personal performance plans to align and measure departmental performance with corporate standards set by Duke Energy Leadership and the Board of Directors. Individual and team goals are set annually through a process which identifies weighted key success factors and measures at the beginning of the year and combines these substantive goals with behavioral and corporate financial goals, culminating in an achievement evaluation at the end of the year.

The Department involves all department personnel, as well as solicits input from internal stakeholders, when establishing goals within its area of responsibility. These goals meet the objectives established by the corporation and the Department. Final approval of the goals and policies rests with Senior Management.

II. Strategic Planning

Strategic planning in the Department begins with a review and understanding of company strategic plans. Strategic planning is coordinated between the leadership of the Department and the various businesses whose interests the Department represents. The Department personnel serve as points of contact for different executives and are charged with ensuring the executives are kept abreast of current issues related to external stakeholders.

III. Organizational Structure

The Department is organized under the Vice President of National Engagement, Strategy, President Duke Energy Foundation & Chief Sustainability Officer. This position currently reports directly to the Senior Vice President, External Affairs and Communications who reports directly to the President and CEO of Duke Energy. Under the Vice President of the Department there are three major functions: Sustainability, Enterprise Stakeholder Engagement and Integration as well as Jurisdictional Stakeholder Strategy.

The Department consists of twenty-two employees with only the functional areas shown on the organizational chart attached as Exhibit the Department-1 (see below).

IV. Responsibilities

Key Department responsibilities include:

- Serve as strategic partner to State President and team to advance advocacy and public affairs efforts through effective stakeholder engagement for priority legislative and regulatory outcomes
- Coordinate state stakeholder efforts with a focus on state priorities and key projects
- Collaborate to optimize community impact at local levels to create shared value and business wins
- Develop and provide counsel, tools and insights for effective engagement on infrastructure projects that may encounter environmental justice, just transition and other issues relevant to the energy sector
- Foster internal integration and best practices; drive consistency across the business
- Consult on key customer needs and initiatives that intersect with community partners and stakeholder strategy
- Partner on strategic initiatives that impact reputation and stakeholder strategy
- Provide key performance and data reporting insights on clean energy progress and ESG commitments
- Integrate effective public affairs and engagement as part of jurisdictional strategies
- Provide stakeholder engagement analysis and process to help inform strategy in priority, high profile initiatives

V. Practices and Procedures

Maintain close working relationships with nearly all areas of the Company, and work with appropriate Company personnel to inform business strategy.

VI. Decision Making and Control

Departmental decision-making and control are based on department goals and input from other departments. The department is involved in both proactive and reactive issues and consults frequently with management and expert technical personnel from within the business as well as external subject matter experts to determine appropriate responses. Day-to-day decision making is generally delegated to the directors, with major decisions rolling up to the VP of the Department.

VII. Internal and External Communication

The Department is the communication conduit of the company for Sustainability which encompasses communications covering environmental, social and governance (ESG) topics. This information is communicated internally as well as externally.

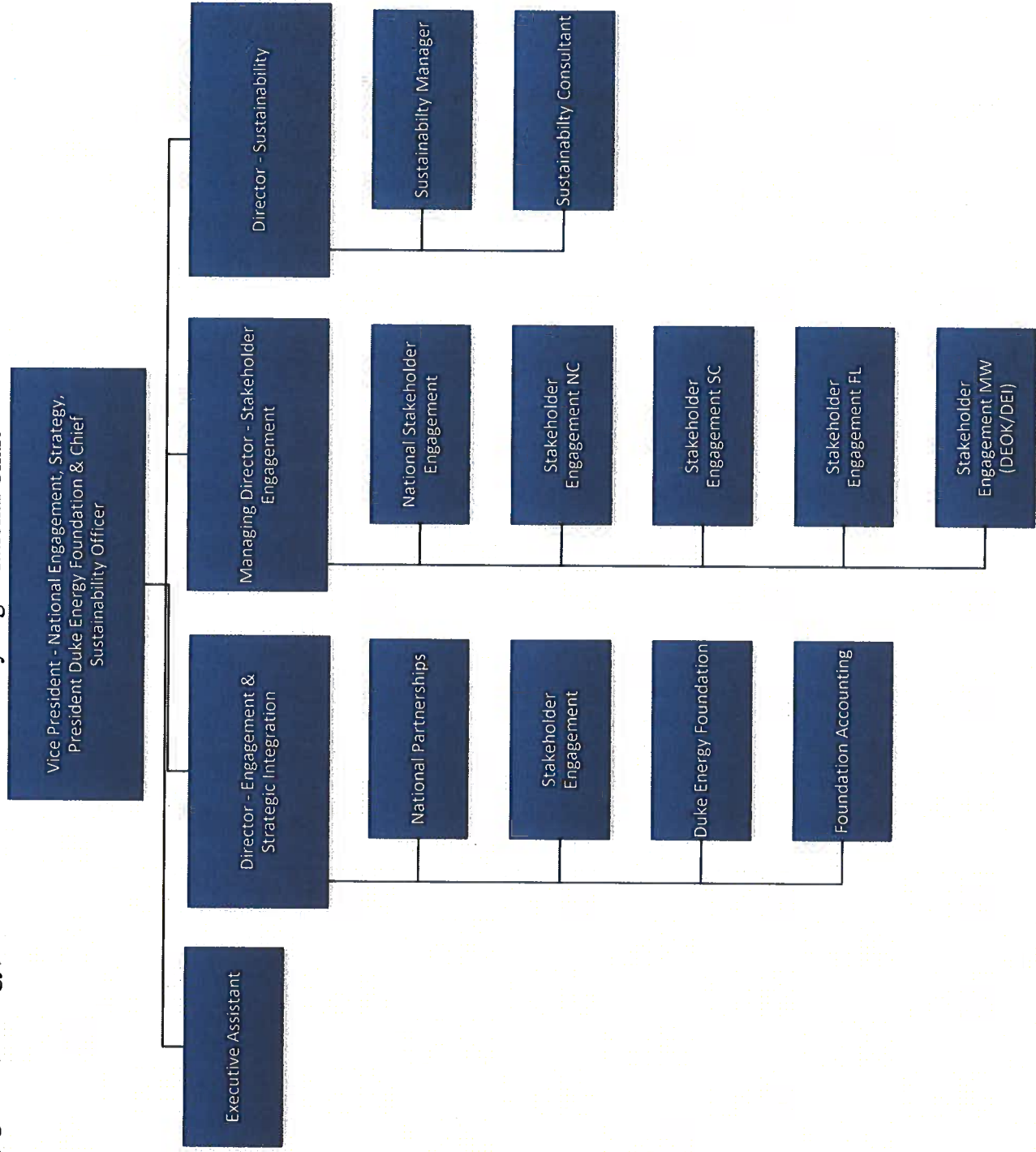
The Sustainability staff produces a variety of internal employee communications materials; information on the company's sustainability programs are also maintained on the employee portal and corporate website. The Sustainability team issues timely information to external stakeholders, inclusive of an annual sustainability report which addresses Duke Energy's progress and performance on ESG topics. They also work closely with the Corporate Communications department to provide information for news releases as appropriate.

VIII. Goal Attainment and Qualification

Performance is evaluated on an individual basis through annual review of how well individual employees meet their key accountabilities and goals, as well as their contribution to the departmental goals. Feedback from internal stakeholders about communication channels, collaboration and specific projects is also sought.

Departmental level goals are also used in addition to corporate goals in the employee short-term performance program. At the end of the calendar year, the Vice President of the Department submits supporting evidence and reports on whether each of the department goals were met. The Senior Vice President, in consultation with the Senior Management Committee and CEO, assesses whether each department goal was met and if the goal is deemed to be met, to what extent (minimum, target, maximum).

Exhibit 1. National Engagement, Strategy, Foundation and Sustainability Organizational Chart



DUKE ENERGY CORPORATION
DUKE ENERGY OHIO
SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION
OFFICE OF THE GENERAL COUNSEL
SFR Reference: Chapter II(B)(9)(e)(i)

I. Policy and Goal Setting

The Office of the General Counsel (OGC) does not set Company policy for Duke Energy. However, it does serve in an advisory capacity to management on pre- and post-policy establishment, interpretation, and administration and it supports the corporate policies found in the Code of Business Ethics (CoBE) (Exhibit CSUM-2). In addition, the OGC frequently reviews policies for compliance with state and federal law and agency regulations. Company policies are communicated to OGC employees in both written and oral fashion and at departmental staff meetings.

Team goals are developed each year through a process that identifies key initiatives and success factors, weighs them, and combines them with desired individual performance objectives and corporate financial goals. At the end of each year, achievements are evaluated, and incentives are awarded proportionate to the level of overall achievement.

Departmental policies and procedures are promulgated by the Chief Legal Officer, upon the Chief Legal Officer's own initiative or with input and advice from the attorney staff.

II. Strategic Planning

Executive management of the Company has the primary responsibility for establishing the Company's strategic plan. The OGC's primary function with regard to the strategic plan is to advise management with respect to compliance with state and federal laws and agency regulations and otherwise to provide material legal assistance in achieving the strategic plan. In addition, goals and programs are established within the OGC to support the Company's strategic plan.

III. Organizational Structure

The OGC is divided into eight functional sections, each headed by an executive with substantial experience in their respective areas (an executive may head multiple sections). These sections are: 1) Litigation; 2) Ethics & Compliance; 3) Human Resources, Labor, & Employment; 4) Corporate; 5) Nuclear, Environmental, and Health & Safety; 6) State and Federal Regulatory; 7) Transactional; and 8) Audit. These section heads report directly to the Chief Legal Officer.

The legal function of the OGC is centralized, with approximately 70 attorneys providing a range of legal services across the Company. Timekeeping requirements have been implemented in order to allocate time and costs accurately.

The legal function of the OGC includes attorneys, paralegals, contract administrators, legal administrative assistants, contractors, and legal and administrative support personnel. OGC also employs summer law clerks from time to time. All OGC personnel are executive, managerial, supervisory, administrative, or professional employees. The Chief Legal Officer has responsibility for the management and activities of the OGC. The Chief Legal Officer, who is also an officer of Duke Energy, reports directly to the President and Chief Executive Officer of Duke Energy.

An organizational chart is attached hereto (Exhibit GC-1).

IV. Responsibilities

The legal functions of the OGC are to serve as counsel and provide legal services for the Board of Directors, officers, and employees when they are acting on behalf of the Company during the course of their performance of job-related duties. Such services include, but are not limited to:

- Providing general legal research and advice on matters that may arise in the course of the Company's business;
- Reviewing the legal aspects of Company operations for compliance with federal, state, and local statutes and regulations, including those of the New York Stock Exchange;
- Promptly notifying appropriate personnel of any changes necessitated by administrative or judicial decisions or by the enactment or adoption of new, or revisions to existing, statutes or regulations;
- Developing and implementing preventive programs and written policies of the Company and/or OGC in areas such as antitrust compliance, employment, securities regulation, Sarbanes-Oxley (SOX) compliance, OSHA, and other areas where appropriate;
- Initiating or responding to inquiries regarding review of or recommendations concerning Company policies and procedures;
- Assisting Company officers and personnel in due diligence with respect to, and the preparation, negotiation, and finalization of preliminary and definitive agreements for, mergers and acquisition transactions and joint ventures and other major transactions, as well as assisting in the preparation, negotiation, and finalization of contracts encompassing the various functional areas of the Company's business;
- Assisting Company officers and personnel in protecting valuable intellectual property of the Company;
- Drafting documents and providing legal support for transactions for the Company;
- Reviewing and advising on contractual obligations of the Company; and

- Representing the Company in regulatory and judicial proceedings by acting as counsel or by monitoring and directing outside counsel engaged for such purpose.

Generally, each functional section has specific areas of responsibility, as follows:

1) Litigation Section

Litigation counsel represent the Company in actions involving commercial transactions, personal injury, property damage and, alleged statutory or regulatory violations (except alleged violations under the jurisdiction of the various state utility commissions and the FERC). They are responsible for the disposition of each claim brought against the Company, whether by denial, acknowledgment, settlement, or trial, through their personal efforts or by selecting and supervising outside counsel to conduct the case. They coordinate investigative efforts, witness interviews, testimony and exhibit preparation, and formulation of strategy in every case. They also train Company personnel in investigative techniques and counsel management and employees involved in claims actions.

Counsel in this section also handle the areas of credit and regulations, with primary responsibility for representing the Company in all credit- and collection-related matters, including bankruptcy cases, and preparation of testimony and exhibits for trial. This section also deals with revenue recovery, theft of energy, and security issues, as well as preparing and overseeing implementation of all security procedures.

2) Ethics & Compliance Section

The Duke Energy Ethics and Compliance (E&C) Program is designed to foster a culture of ethical behavior and compliance with law, and to prevent, detect, and respond to potential violations of laws and regulations that apply to Duke Energy's operations. The Company sets forth these requirements in Duke Energy's Code of Business Ethics, Supplier Code of Conduct, and the Board of Directors Code of Business Conduct and Ethics, as well as related policies and guidance.

The Audit Committee of the Board of Directors (Audit Committee) is kept apprised on a regular basis about the content and operations of the E&C Program so that it can effectively exercise reasonable oversight. The Chief Ethics and Compliance Officer (CECO) is the senior officer of the Company with direct access to the Audit Committee who has overall operational responsibility for the E&C Program.

The Company communicates the E&C Program and supports the development of effective training programs appropriate to all levels within Duke Energy. The Company also publicizes a confidential system for reporting or seeking guidance anonymously or in an identified manner regarding potential ethics and non-

compliance concerns, without fear of retaliation, and investigates reported concerns to ensure appropriate responsive action.

Within E&C, there are two teams: 1) Ethics, Training, and Analytics; 2) Corporate Compliance. Each of these teams is responsible for overseeing the day-to-day operations of the Program to include:

- Fostering an appropriate level of ethics and compliance awareness throughout the organization
- Supporting a system to receive and respond to reports of ethical misconduct and ethics inquiries, including anonymous reports and inquiries, as well as processes to investigate reports of non-compliance
- Establishing and maintaining compliance programs for Anti-Corruption, Data Privacy, Federal Energy Regulatory Commission, Federal Contracting, Political Activity, State Regulatory, and Records Information Management, as well as oversight for additional compliance areas in the business units
- Receiving periodic reports and updates from compliance risk areas and sharing lessons learned and best practices throughout the Company
- Performing periodic assessments of compliance areas within the Company and on the effectiveness of the Program

3) Human Resources, Labor, & Employment Section

The Company's Executive Compensation and Employee Benefits attorneys provide legal services to the Company to ensure compliance with applicable laws relating to executive compensation and employee benefits, including advice relating to the design and operation of the Company's retirement and welfare plans and executive compensation programs and the Company's compensation and benefits strategy. This section also supports the Compensation Committee of the Company's Board of Directors.

Employment and labor law counsel provide legal services to Company management to ensure compliance with federal, state, and local labor and employment laws. They are responsible for preparing necessary documentation, advising management proactively on compliance with labor and employment laws, providing preventive law training, and, when necessary, assisting in the defense of the Company in litigation and administrative proceedings for labor and employment disputes. Employment and labor law counsel also provide primary responsibility for the following functional areas:

- Labor Law, including but not limited to advising Labor Relations and management, representing the Company in labor arbitrations, and before the National Labor Relations Board;
- Employment Law, including but not limited to the Title VII of the 1964 Rights Act, the Fair Labor Standards Act, the Americans with Disabilities Act, the

Family Medical Leave Act, the Age Discrimination in Employment Act, the Health Insurance Portability and Accountability Act, the Uniformed Servicepersons Employment and Reemployment Rights Act and similar federal and state laws, as well as representation before the EEOC, Department of Labor, and other such agencies;

- Employment Immigration;
- Workplace Violence and related preventive security matters; and
- Corporate Transactions support through due diligence assistance and documentation preparation relating to labor and employment law matters.

4) Corporate Section

The section head of this section reports directly to the Chief Legal Officer of Duke Energy. The section includes a variety of separate functions.

The Corporate Secretarial group performs corporate secretarial functions on behalf of Duke Energy and its subsidiaries. These functions include coordinating annual meeting of shareholders, assisting in execution of required filing with the New York Stock Exchange, planning and coordinating board meetings, drafting and maintaining board of director meeting materials, resolutions, and minutes.

Corporate Books and Records group is responsible for maintaining corporate structure charts, and coordinating the naming of officers and directors of Duke Energy and its subsidiaries as well as completing annual filings for each company. The Corporate Books and Records group also assists in execution of corporate transactions, including entity formation and dissolution, mergers, conversions, and sales.

The Securities, Finance, and Ethics & Compliance group provides legal services to the Company, including the Board of Directors, including but not limited to:

- Advice on and compliance with the federal securities laws;
- Advice and assistance with periodic and current reports, proxy statements, information statements, and other SEC filings;
- Support with respect to meetings of shareholders;
- Advice to the Board of Directors and Senior Management on corporate governance
- Advice to the Board of Directors on fiduciary duties;
- Advice on and compliance with the Sarbanes-Oxley Act of 2002;
- Advice on and compliance with the New York Stock Exchange regulations;
- Advice on and compliance with respect to data privacy laws, cybersecurity, political and lobbying activities, not-for-profit, and other issues;
- Advice and Assistance in financing transactions, including sales of registered and unregistered securities, bank borrowings, issuances of guarantees, lease transactions, and other financing transactions; and

- Other necessary legal support for the Treasury, Controller, Corporate Secretary, Investor Relations, Corporate Communications and other Company departments.

The Innovation & Analytics group is responsible for financial oversight of the OGC, including budget planning, analysis and forecasts, management of the department outside counsel strategy; technology support; transformation; operational excellence; and other special projects.

5) Nuclear, Environmental, and Health & Safety Section

Counsel in the OGC's Nuclear, Environmental, and Health & Safety (EH&S) section provide nuclear advice and EH&S legal services to the entire corporation.

The primary focus of the nuclear generation legal support team is providing nuclear regulatory legal advice to the nuclear sites and oversight and support functions regarding regulatory compliance, licensing, internal and external investigations, rulemaking proceeding and legislative proposals. The section is responsible for providing proactive and preventative counseling and training and, as necessary, litigation preparation and representation in adjudicatory proceedings. This section also supports the Nuclear Oversight Committee of the Company's Board of Directors.

Following are some of the areas supported by the Nuclear Generation legal support team:

- Nuclear regulatory matters – including compliance, safety conscious work environment, retaliation and discrimination, license amendment requests, staff and vendor qualifications, security issues, fitness for duty, access authorization, decommissioning and decommissioning funding;
- Nuclear waste and spent fuel issues;
- Nuclear insurance and liability issues; and
- Nuclear development – including siting, licensing, permitting, joint development efforts, document management, discovery, and hearing preparation.

Counsel for environmental matters have responsibility for all environmental-related issues, primarily compliance with the myriad federal and state laws and regulations. Counsel also advise on licensing and the siting of utility facilities. This entails representation of the Company before federal and state agencies and courts, when necessary, filing required documentation and pleadings, and directing outside counsel assisting the Company in these matters.

Counsel in this section also provide advice on laws relating to safety and health, including, but not limited to, advising management on compliance with OSHA and

related laws, representing or overseeing the representation of the Company before OSHA, in workers' compensation proceedings, and in court.

6) State and Federal Regulatory Section

This section relates to the Company's regulated operations and utility operating companies. The regulatory attorneys represent these utilities before all state and federal regulatory bodies in proceedings determining the rates and tariffs applicable to regulated gas and electric service. Duties in rate cases involve the entire gamut of case preparation and development and of case strategy in conjunction with Rates and Regulatory Accounting Department personnel. This section also functions as trial counsel. Its responsibilities also include territorial matters, customer relations, and demand side management issues. Counsel are also involved in integrated resource planning, regulatory licensing, and permitting of utility facilities, and in the negotiation and review of special contracts. Counsel in this section are also responsible for representing the Company in rulemakings, roundtables, and other policy-setting initiatives of the respective state regulatory agencies and the Federal Energy Regulatory Commission.

Additionally, counsel in this section support gas procurement, including negotiation of contracts with interstate pipeline suppliers and with producers of natural gas, representation of the Company before the Federal Energy Regulatory Commission in proceedings involving pipeline suppliers, and advising senior management on policy development and implementation in accordance with applicable federal and state statutes and regulations.

The continually evolving nature of this area of law requires constant monitoring of all regulatory agencies in the states in which Duke Energy's utility operating companies do business.

7) Transactional Section

Counsel in the Transactional Legal Support section provide transactional legal services to the Company's businesses organizations. These services include contract preparation, negotiation support, contract interpretation, and deal support for proposed and existing transactions.

Counsel for commercial operations have responsibility for all commercial contract and transactional work involving the Company, including mergers and acquisitions. They are responsible for drafting, reviewing, and negotiating commercial contracts related to all aspects of the Company, including construction, engineering services, procurement of coal, gas, nuclear fuel, limestone and lime, rail and barge transportation, software licensing, long- and short-term power purchases or sales, and capital expenditures at the generating stations. In addition, the Commercial Operations group is involved in negotiating agreements to acquire or dispose of Company assets such as acquiring new generation or selling existing generation. They

also assist the Company personnel with resolving contract disputes with third-party suppliers. Finally, they handle all real estate matters for the company, including easements and rights-of-way related to transmission or gas lines and buying and selling real property.

8) Audit

The Business Operations group provides administrative and operational support to the OGC. Its main functions include, but are not limited to, the following:

- Manage the budget for the OGC;
- Report variances on a monthly basis and conduct related analyses;
- Maintain all financial records;
- Pay and process Outside Counsel invoices for the OGC;
- Maintain relationships with Outside Counsel firms through engagement letters and contracts;
- Manage timekeeping of legal department staff;
- Manage support personnel, including paralegals, administrative assistants, and contract labor;
- Coordinate legal facilities requirements;
- Monitor and ensure department compliance with SOX requirements;
- Manage the planning, acquisition, testing, implementation, maintenance, user training, and support of department technology;
- Manage implementation of performance metrics for Legal department; and
- Provide support to the OGC Budget Committee, Technology Committee and Personnel Committee.

Responsibilities of other functions within the OGC are as follows:

Paralegals

Each of the paralegals has specific assignments within one or more of the functional sections. They are organized geographically and, for administrative purposes, all report to one of two supervisors; however, they are directly responsible to the section head and the attorneys in each section for their substantive workload and for assignment of day-to-day activities. Activities include performing research, both manual and computerized, preparing pleadings and document filings, and tackling any other tasks assigned by the attorneys.

Legal Administrative Assistants

The legal administrative assistants are assigned to two or more attorneys and a paralegal or law clerk. Their activities include, among other things, performing secretarial duties including typing, scheduling, and organizing for the attorneys, paralegals, and law clerks.

Legal and Administrative Support Personnel

The legal and administrative support personnel provide document and administrative support for the Legal Department. Designated individuals also assist with timekeeping, bill processing, budgeting, and computer training for the department.

Contractors

The OGC employs contractors as necessary to address peak workload situations and to help manage permanent employee levels. Contractors can include, from time to time, auditors, lawyers, paralegals, and administrative support personnel.

V. Practices and Procedures

The Chief Legal Officer maintains responsibility for the assignment of major cases or projects, budgeting and personnel decisions, and the overall management of the department. The Chief Legal Officer is also responsible for giving performance reviews for those staff members under the Chief Legal Officer's direct supervision, and reviewing the appraisals performed by the heads of each of the functional sections.

The attorneys and other employees within each section work independently or in collaboration, as appropriate, on matters assigned to them within their areas of expertise and responsibility. To maintain continuous service to all departments, counsel within each section provide assistance to each other when necessary and all counsel are encouraged to coordinate and work closely with attorneys in other sections, when appropriate. Regularly scheduled meetings between the Chief Legal Officer and the Chief Legal Officer's direct reports are forums for reviewing current projects, resolving issues, addressing administrative support, and updating each other on recent developments and news affecting the department or the Company as a whole. Regular meetings are also held within each section for similar purposes. Other meetings are called when necessary to address particular issues, problems, or concerns, which may then be assigned for study, resolution, or the recommendation of an appropriate course of action.

Access to computerized research databases, such as Lexis and Practical Law, contributes to the productivity of the attorneys. All professional staff members make every effort to keep current with developments in their areas of expertise and responsibility by reading the publications to which the department subscribes, and through participation in seminars and workshops conducted by nationally recognized and accredited organizations and associations. Continuing Legal Education (CLE) requirements are closely monitored, and all attorneys are expected to fulfill all requirements each year.

Outside counsel are carefully selected based upon, among other factors, need, expertise, reputation, cost, and diversity. They are required to provide billing details for scrutiny and are evaluated periodically for performance, cost, and diversity.

Invoices for legal counsel procured by OGC are reviewed by members of the Legal Department for accuracy and to validate the level, quality, and efficiency of the work being performed.

VI. Decision-Making and Control

The responsibilities for decision-making rest with the organizational level that has:

- The information to effectively implement the decision;
- The necessary facts to apply sound judgment based on Company policies, procedures, and directives; and
- The authority to take effective action.

The Legal Department acts in an advisory capacity to other departments, but the decision to use inside or outside counsel is made by the Legal Department. If outside counsel is obtained, the Legal Department manages the outside counsel's work.

In addition, the Legal Department manages the Company's activities in judicial and administrative proceedings.

VII. Internal and External Communication

The department maintains open channels of communication for exchange of information and ideas through several media. In addition to regular section head meetings, full staff meetings are held periodically, and periodic meetings are conducted with the administrative staff. In addition, meetings are held as appropriate to communicate to the entire department special issues which cannot be timely addressed in staff meetings.

These methods are designed to disseminate information to all members of the department.

The Legal Department staff participates in interdepartmental meetings and also meets with non-company representatives (entities outside the Company) on an ongoing basis, as necessary. If a legal matter comes to the attention of someone in another department, the Legal Department staff is available to advise on such matters. Communications and legal opinions may be communicated orally or in writing, depending on the particular situation.

VIII. Goal Attainment and Qualification

Due to the individualized and independent nature of attorneys' work, readily quantifiable means of measuring performance are difficult to construct. The effectiveness of the attorneys is reflected in the successful conclusion of an assignment and in the positive feedback from Company departments and outside firms with whom they work.

All attorneys, law clerks, paralegals, secretaries, and other support staff are given performance reviews each year, which indicate individual achievements of the past year and set goals for the following year. Although working in individual capacities, each member of this department strives to assist the department as a whole in its efforts to reach the goals and objectives outlined in Section I above, and to provide the highest quality legal counsel and services to the Company.



25573 Legal, Audit and E&C Exhibit GC-1

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73 Legal, Audit and...
EVP, Chief Legal Offic...

14175 State&Federal... VP, State and Fed Re...	9 See Page 2	21911 Transactional L... VP, Transactional Leg...	8 See Page 3	25517 Ethics & Corpo... VP, Chief Ethics and...	3 See Page 4	41153 HR Legal Supt... VP HR Legal Support	4 See Page 5	43354 OGC Innovation... VP, Corporate Legal S...	6 See Page 6	43355 Internal Audit... VP, Corporate Audit S...	4 See Page 7	43356 Nuclear & EH... VP Nuclear & EHS Leg...	3 See Page 8	43463 Litigation VP, Litigation Legal Su...	5 See Page 9
Sr Exec Asst															



14175 State&Federal Reg Legal Suppt

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14175 State&Federal...
VP, State and Fed Re...

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10750 OH/KY - Reg L...
Deputy General Counsel

3

21140 DE NC Regula...
Deputy General Counsel

4

23932 DE SC Reg &...
Deputy General Counsel

3

41037 FERC Legal...
Deputy General Counsel

7

41050 IN - Reg Legal...
Deputy General Counsel

2

43449 FL - Reg Legal...
Deputy General Counsel

3

CW-Professional

CW-Professional

CW-Professional



21911 Transactional Legal Support

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21911 Transactional L...
VP, Transactional Leg...

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33229 Natural Gas Leg...	Associate General Co...	1	0
43453 Major Proj &R...	Deputy General Counsel	5	0
43454 Commercial Sol...	Deputy General Counsel	0	0
43460 StratStrong, Tec...	Deputy General Counsel	1	0
46324 Real Estate Leg...	Deputy General Counsel	2	0
47132 Dist Gen Legal...	Deputy General Counsel	1	0
47348 Whistle Mktg&T...	Deputy General Counsel	0	0
	Deputy General Counsel		



25517 Ethics & Corporate Compliance

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25517 Ethics & Corporate...
VP, Chief Ethics and...

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20734 Ethics, Training...
Dir Ethics
6

43455 E&C Special Pr...
VP, Chief Ethics and...
0

43727 E&C Corporate...
Dir Compliance
9



41153 HR Legal Supt&Legal Admin Svcs

(4)

41153 HR Legal Supt... VP HR Legal Support

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43464 Labor & Employ... Deputy General Counsel

2 ::

43466 Labor & Employ... Deputy General Counsel

2 ::

Mgr Legal/Admin&Ops...

Deputy General Counsel



43354 OGC Innovation & Analytics 024138

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43354 OGC Innovation...
VP, Corporate Legal S...

See Page 1

25473 Legal Strategic...
Sr Manager, Innovati...

3

Deputy General Counsel

Developmental Assig...

Deputy General Counsel

Associate General Co...

Assistant Corporate Se...



43355 Internal Audit

(4)

43355 Internal Audit...
VP, Corporate Audit S...

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18450 Audit - IT (Fra...
Dir IT Audit

6 ..

22168 Customer and C...
Dir Customer & Corpo...

8 ..

43456 Regulated Ops...
Dir Regulated Busine...

6 ..

Executive Assistant II



43356 Nuclear & EH&S Legal Support

(3)

43356 Nuclear & EH&S Legal Support VP Nuclear & EHS Leg...

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Deputy General Counsel

22782 EH&S Legal Support Deputy General Counsel
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19338 Nuclear Legal Support Deputy General Counsel

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43463 Litigation

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43463 Litigation	
VP, Litigation Legal Su...	

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24040 Litigation-NC (...)	1	..
Deputy General Counsel		
25168 Litigation 1	2	..
VP, Litigation Legal Su...		
33792 Law Clerks - R...	1	..
Associate General Co...		
33793 Law Clerks - St...	0	..
Associate General Co...		
46905 E Discovery (N...	5	..
Associate General Co...		

DUKE ENERGY CORPORATION
DUKE ENERGY OHIO
SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION
THE DUKE ENERGY FOUNDATION
SFR Reference: Chapter II (B)(9)(d)(v)

I. Policy and Goal Setting

The Duke Energy Foundation (the "Foundation"), the philanthropic arm of Duke Energy, establishes Foundation policies as approved by the Foundation Trustees. The Foundation provides financial support to qualified nonprofit organizations.

The Foundation is organized and operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or any corresponding United States Internal Revenue Law (the "Code"), including, without limitation, making grants to other Section 501(c)(3) organizations.

The goal of the Foundation is to make strategic investments to build powerful communities where nature and wildlife thrive, students can excel, and a talented workforce drives economic prosperity for all. Additional community support is provided through supplementary programs. These focus areas and supplementary programs are discussed in Section V below.

II. Strategic Planning

Strategic planning for the Foundation begins with a review and understanding of relevant community needs. Additionally, external sources are monitored for emerging issues that could impact the Foundation's charitable giving decisions. Meetings with the Foundation team, local Duke Energy community relationship managers and the Regional Foundation Council, as discussed in Section IV, are held to discuss pending community issues, and to decide what items require attention and the timeframe under which the issue may be addressed. Where appropriate, outside consultants assist in the development of plans and programs. The Foundation Trustees review and approve strategic areas of focus, policies and the overall contributions budget.

III. Organizational Structure

The President of the Foundation reports to Duke Energy's SVP, External Affairs & Communications. The President of the Foundation provides overall leadership and management of the Foundation's activities. The Foundation has one Stakeholder

Engagement Manager based in Cincinnati, Ohio; this individual is responsible for leading the Foundation's charitable giving efforts in Ohio. Duke Energy's Legal department provides the Foundation legal support, and its Tax department files the Foundation tax and information return. See Exhibit DEF-1.

IV. Responsibilities

The Foundation is the independent, 501(c)(3) entity organized exclusively for charitable and educational purposes. The Foundation is funded by Duke Energy shareholder dollars (as opposed to regulatory funds). As part of the overall governance structure, roles and responsibilities are clearly defined as follows:

The Foundation is governed by the Foundation Trustees who are appointed by the Duke Energy CEO. The current Trustees are six members of Duke Energy's Senior Management Committee that report directly to Duke Energy's CEO. The Trustees:

- Establish overall Foundation policies and areas of focus
- Establish annual giving level
- Review and approve major gifts and grant requests over \$200K
- Meet three times a year and, between meetings may, approve major grant requests via e-mail

The Duke Energy Foundation staff:

- Recommends and manages Foundation policies and programs
- Ensures strong governance and control processes
- Provides transaction and financial management support
- Leads Regional Foundation Councils, including a Council for Duke Energy Ohio's service territory, designed to ensure cross-functional input into the charitable contributions made in each of Duke Energy's regulated utility subsidiaries jurisdictions
- Serve as staff to Trustees / Executive Leadership on contribution requests

Regional Foundation Councils, composed of the local business unit president and business and community relations leaders named by the business unit president, operate in Ohio/Kentucky, Indiana, Florida, North Carolina, South Carolina and Corporate/Charlotte. They meet quarterly or as needed. Their role is to:

- Establish regional giving plans and allocation
- Evaluate local grant requests.
- Approve grants from allocation up to limits of authority.
- Seek Trustee approval of major gifts.
- Consult with Foundation staff on comparable initiatives and ways to leverage opportunities
- Maintain strong governance / record keeping
- Coordinate/communicate with other Regional Foundation Councils on grant decisions

V. Practices and Procedures

The Foundation provides strategic philanthropic outreach to qualified nonprofit organizations. Grants are made in support of specific projects or designated programs that encourage initiative, creativity and collaboration by contributing to the total well-being of the community in four areas:

- K-12 Education
- Workforce Development
- Nature
- State Strategic Impact

Additional community support is provided through supplementary programs:

- Employee giving campaign - Employees are encouraged to donate to nonprofit organizations of their choice and in doing so, the Duke Energy Foundation provides a matching grant for qualified donations.
- Employee Relief - Employees may donate to a company relief effort in times of natural disaster and the qualified donations are matched by the Foundation.
- Scholarships – Children of Duke Energy employees may apply for a post-secondary academic scholarship, funded by the Foundation

Foundation requests are made online at: www.duke-energy.com. The requests are received into the electronic system (called CyberGrants provided by a third-party vendor). The requests are routed to the appropriate internal reviewer for consideration (i.e. Foundation Lead or Community Relations Manager), who, will mark for approval or decline the request. Grants marked for approval are then routed in the system for subsequent review based on the established delegation of authority (described in VI below). Organizations receive decline letters via e-mail, and the Foundation grant checks are usually hand delivered by local Duke Energy employees.

- All grants include an internal Duke Energy business contact person, a clear reason for making the contribution that relates to the areas of focus, and regular reports on the measurable results of the project (for grants over \$10,000).
- If the grant is for \$200,000, or above, a Memorandum of Understanding is signed by the organization and approved by the Foundation President prior to making the commitment.
- Foundation Trustees and officers who are active in a recipient organization or serve a recipient organization in a leadership capacity are precluded from approving/voting on a grant request for the related recipient organization per the Foundation's Conflict of Interest Policy.
- Internal procedures are followed as required by the Internal Audit department to audit bank statements and fund appropriations to ensure that Foundation funds are being properly disbursed.

VI. Decision Making and Control

Day-to-day decisions for distributions are made by the Foundation President, or delegated within the Foundation. Decisions are subject to the general oversight by the Trustees, by Community Relations Managers, Foundation Leads and Regional Foundation Councils who are provided with budgets to use throughout the year. Delegation of authority thresholds have been established for several levels, including the community relations managers, Foundation staff, and Foundation President. Grants over \$10,000 are approved at the Foundation Regional Council. All grant requests over \$200,000, are reviewed and approved by the Foundation Trustees.

The Foundation is involved in both proactive and reactive issues and consults frequently with Duke Energy management and Duke Energy expert technical personnel to determine appropriate responses.

The Foundation control processes include:

- Contributions Conflict of Interest Policy
- Detailed grant requests / “Memorandum of Understanding” for all requests for \$200,000 and above
- Internal contact person for grant requests
- Segregation of duties between Trustees/Regional Foundation Councils/Foundation staff in approving grant requests; clear delegation of authority
- Check printing and internal distribution performed by independent contractor
- Monthly review of all disbursements by Foundation’s Stakeholder Engagement Manager
- Investment of Foundation assets by Duke Energy’s Treasury department
- Foundation bank reconciliation by Corporate Accounting
- Internal audit of Foundation

VII. Internal and External Communication

The Foundation maintains a web presence on duke-energy.com. Through this web presence, the Foundation publicizes its policies and guidelines for grant requests. Additional information on Foundation philanthropic programs and community initiatives and Duke Energy customer assistance programs is also included.

VIII. Goal Attainment and Qualification

Goal Attainment and Qualification is subjective. The goal of the Foundation is to make strategic investments to build powerful communities where nature and wildlife thrive, students can excel, and a talented workforce drives economic prosperity for all. For grants over \$10,000, we ask grantees to provide an impact report, outlining the grant results and accomplishments. The impact report is due one year after the grant was awarded.

In addition to evaluating grant impact, the Foundation team performance and goals are evaluated. Performance is evaluated on an individual basis through annual review of how well individual employees meet their key accountabilities and goals, as well as their contribution to the departmental goals. At the end of the calendar year, the Foundation President submits supporting evidence to Duke Energy's senior management and reports on whether goals were met.

IX. Legal Compliance and the Self-Dealing Prohibition

The Foundation makes all grants in compliance with the Foundation's Conflict of Interest Policy, other applicable Foundation or Duke Energy policies and procedures, and federal and state law. In particular, the Foundation staff works with grant recipients to ensure compliance with the federal prohibition on self-dealing. Foundation staff and others advise applicant organizations that: "The Foundation desires that all resources of recipient organization be dedicated to accomplishing its philanthropic purposes. Accordingly, the recipient organization should not recognize the Foundation, its Trustees or staff with any goods or services."



47451 Stakeholder Strategy Exhibit DEF-1

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47451 Stakeholder St...
Mng Dir Stakeholder...

25788 Stakeholder En...
Mng Dir Stakeholder...

2 :: See Page 2

33761 Stakeholder En...
Director, Stakeholder E...

3 :: See Page 3

47203 Stakeholder En...
Director, Stakeholder E...

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Director, Stakeholder E...

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33761 Stakeholder Engagement - MW

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33761 Stakeholder Engagement - MW
Director, Stakeholder Engagement

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Stakeholder Engagement...	CW-Professional	Sr Stakeholder Engagement...
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DUKE ENERGY CORPORATION
DUKE ENERGY OHIO
SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION
INFORMATION TECHNOLOGY DEPARTMENT
SFR Reference: Chapter II (B) (9) (f) (i, ii, iii)

I. Policy and Goal Setting

The purpose of the Duke Energy IT Department is to manage the optimum delivery of IT services in a manner that is transparent, scalable and cost effective while developing IT leadership and maintaining access to a skilled workforce. The IT department partners with the business to achieve company and financial objectives.

IT goals are established annually by the Senior Vice President and Chief Information Officer (CIO) in support of corporate business objectives. The IT goals are:

- Operational excellence
- Business Engagement & Transformation
- Employee Growth

Specific incentive goals vary year to year but are always designed to support corporate and business objectives. Departmental IT Key Performance Indicators are established to measure performance against planned objectives. CIO staff divisions establish goals unique for their areas. Individual incentive plans include some combination of corporate, department and individual goals.

IT policy is established and approved by the Senior Vice President and Chief Information Officer (CIO). Policies are statements of management's commitment and expectations and are created to manage risks.

Formal policies exist for:

- IT Governance
 - Addresses management oversight, IT structure and functional areas, Exhibit IT-1.
- IT Asset Management
 - Addresses use and handling of Company information, hardware and software, Exhibit IT-2.
- Electronic Communications
 - Addresses governance for use of electronic technologies such as email and instant messaging, Exhibit IT-3.
- Enterprise Architecture

- Addresses a consistent approach for developing IT architecture, Exhibit IT-4.
- IT Security
 - Address protection of information assets and ensures the confidentiality, integrity and availability of Company information, Exhibit IT-5.
- IT Service Management
 - Addresses practices and controls for IT Service Management functions, Exhibit IT-6.
- IT Program and Project Management
 - Addresses implementing a consistent approach to project management practices, Exhibit IT-7.

These IT-specific policies are an integral part of Duke Energy corporate policies.

II. Strategic Planning & Long Range Planning

IT conducts planning on several levels in collaboration with the Duke Energy business units. Strategic Planning is conducted annually by the CIO Staff to refine IT vision, strategy, and major initiatives for a 3 to 5 year horizon. As part of strategic planning, a Business Technology Plan (BTP) is developed collaboratively for each business unit. Each BTP is reviewed by the corresponding Technology Review Group (TRG), which is comprised of both business and IT leaders. The IT Enterprise Architecture (EA) team leads development of an EA Domain Plan for each technical domain (i.e., Information, Infrastructure, Telecommunications, Cybersecurity and Applications). The BTPs and EA Domain Plans are integrated into an Enterprise Technology Plan to address business needs and technology requirements for the next 3 to 5 years.

Annual IT Business Planning is conducted to identify focus areas, initiatives and projects to be undertaken during the next 12 months in support of enterprise technology plans and IT department goals. IT Financial planning is conducted on an annual cycle as directed by Corporate Finance. Utilizing guidance from Corporate Finance, a department budget is set with input from all levels of management within IT.

III. Organizational Structure

The Duke Energy IT function is a centralized department led by the IT Senior Vice President and Chief Information Officer. The Senior Vice President and CIO reports to the Supply Chain, IT & Admin Services Senior Vice President, who in turn reports to the Chairman, President and Chief Executive Officer.

The divisions of the IT department include:

- Telecom
- Digital Transformation
- Enterprise Data & Analytics
- Enterprise Security
- Infrastructure, CIOPS & Ops
- Office of the CIO

The organization structure for information technology is attached as exhibit IT-8.

IV. Responsibilities

Information Technology enables business processes to safely and securely meet business needs, comply with regulatory requirements, create new capabilities, enhance operational efficiency, and optimize business operating costs. IT groups design, develop and support numerous applications and data management systems. Various hardware, software and systems are operated and maintained by IT personnel including workstations, servers, data centers and telecommunication networks. End user support is provided through a centrally managed Enterprise Help Desk. The Cybersecurity function in the Enterprise Security & Emergency Response department provides user provisioning, event monitoring, and vulnerability management.

IT is responsible for support of the major systems platforms utilized by company.. IT will collaborate with the business units to execute corporate plans for these major systems including:

- Transition of legacy customer information systems into a modernized system
- Implementation of various customer solutions including refinements to the systems
- Implementation and integration of metering and grid management systems to support advanced metering and grid automation
- Further integration and optimization of the enterprise asset management suite for Transmission and Distribution

V. Practices and Procedures

Practices and procedures for IT functions are established by IT management. The IT operating model includes the following major functions:

- Governance & Management
- Strategy & Architecture
- Solutions Delivery & Support
- Portfolio Planning & Project Management
- IT Service Management
- Cybersecurity

These functions are embedded within the IT organization structure described above. Some functions, such as relationship management, are performed by multiple IT organizations since they each manage relations for different internal business partners.

The Governance & Management function includes the general management practices such as risk management, workforce planning, performance management, and financial management. Corporate practices and procedures are followed where applicable, such as risk management and financial management.

The IT Portfolio Planning function includes practices related to maintaining ongoing relations and collaborative planning with the Duke Energy business units. For example, development of the Business Technology Plans is a collaborate activity between IT Planner and the business units. IT Planner representatives also support the governance activities of the business-led Technology Review Groups in the business units. The IT project portfolio is managed through the Project and Time Information Application. PaTi supports the project lifecycle including identification in strategic planning, project execution and closure. Where applicable corporate PPM practices and procedures are followed.

The Architecture function includes practices related to development of strategic plans and Enterprise Architecture plans. Strategic planning practices are formalized to ensure production and integration of specified technology plans across the enterprise, included the Business Technology Plans and Enterprise Technology Plan. The Enterprise Architecture include setting and enforcement of IT standards for the enterprise. There are also formal processes and procedures for developing Application Portfolio Management plans to optimize the Duke Energy application portfolio and its associated supports costs.

The IT Service Management function includes practices related to service delivery and support. These practices are based on the ITIL IT Service Management (ITSM) framework. Formal processes and procedures are defined for the ITSM processes including Change Management, Incident Management, Problem Management, and Configuration Management. An industry leading ITSM application is used to automate and manage the ITSM processes and also provide an online Service Catalog to the Duke workforce. The Enterprise Help Desk provides automated and human support to users of the company's information technology.

The Cybersecurity function is provided by the Enterprise Security department. The Enterprise Security and IT departments collaborate extensively on cybersecurity matters and operations. Formal processes and procedures govern cybersecurity activities including user access management, application development, incident response, and securing information assets.

VI. Decision-Making and Control

The Chief Information Officer (CIO) is accountable for the oversight and operations necessary to provide information technology services to the enterprise. The CIO is supported by executive leadership and senior management committees to ensure a broad perspective in achieving business alignment and cost transparency.

CIO Staff is responsible delivery of IT services to the enterprise. Financial responsibility exists at this level and the Staff is accountable for day-to-day operations, including staffing and sourcing. The CIO meets regularly with staff on an individual basis to ensure focused management and oversight of functional divisions within the IT department.

The Office of the CIO organization actively participates in the development and execution of policy, projects, and standards related to oversight and compliance. For example, various functional areas provide updates to Office of the CIO organization on an monthly basis including review of the project portfolio status, Key Performance Indicators, and critical service disruption events.

The Architecture Working Team (AWT) is responsible for setting IT technical standards. The AWT includes Enterprise Architects and technical architects from across the IT department. CIO Staff is informed of standard setting and enforcement activities as needed and provides oversight.

Various compliance activities and audits are conducted by the IT compliance function within the Enterprise Security department, the internal audit department, and by various third-party auditors (for example, annual SOX and Payment Card Industry certification).

VII. Internal and External Communication

Internal Communication

Internal communications are accomplished through a wide variety of departmental meetings and other communications mechanisms.

All levels of management within the department conduct regular staff meetings which serve as the primary means to collect and disseminate information within the department. The CIO will issue department wide communications discussing major initiatives or events as needed. Meetings of all IT managers are conducted as needed

to discuss topics appropriate for IT leadership. IT engages with staff through an internal portal (TechConnect) to drive engagement and information sharing.

The IT function periodically publishes articles of general interest on the company's internal portal. Email is also used to communicate to targeted audiences for matters such as planned application outages. The IT Planners within the business supporting Delivery & Support divisions engage with the business units in various forums, such as the Technology Review Groups, and serves as a key communication channel to the business. Within the IT Operations division, an Enterprise Help Desk and a Local IT Client Services function provide assistance to the workforce for IT-related matters.

The company's internal Portal includes an IT Home page which serves as a reference library for the IT Department on governance, strategy, and policy and service information. It also provides access to the IT Service Catalog and Enterprise Help Desk. The IT Architecture Center page provides technology architecture and standards information to IT practitioners and end-users. The Cybersecurity page provides information such as the current cybersecurity threat level, viruses, safe computing best practices, and a monthly cybersecurity newsletter.

External Communication

The IT department communicates externally primarily through relationships with suppliers of IT products and services. These communications include responding to solicitations, issuing Requests for Information/Quotes/Proposals or other communication related to the execution of work under various contracts for products and services.

Contingent workers comprise a portion of the IT workforce and occasionally receive communications concerning health and safety, or other workforce related topics. As required, communications are coordinated through the respective staffing partners.

Personnel in the IT department participate in various technology and industry organizations as well as community programs such as Duke Energy's annual Global Services Event, local Chamber of Commerce activities, and educational programs.

VIII. Goal-Attainment and Qualification

Department employees participate in a Short Term Incentive Plan (STIP) administered by Corporate Human Resources. These plans are developed annually and consist of a combination of corporate measures, departmental goals, and individual performance. Goals within a plan have levels of attainment which include minimum, target, and maximum payout levels. Achievement of performance goals is measured in part by departmental STIP Key Performance Indicators which measure

key aspects of IT performance such as application availability and the number of critical service disruption events that occurred.

Financial measures are certified by Corporate Finance and approved by the Compensation Committee of the Board of Directors. Documentation of results, recommendations, and approved achievement are collected and recorded by Corporate Human Resources who also ensures approval by appropriate management. Payout results are input to the payroll process and become auditable business records.

IT 100 – Information Technology Governance Policy

Applicability:	Applies to the IT and Customer Connect Delivery Organizations
Originator:	Managing Director IT Strategy & Application Delivery / Support
Approval:	Chief Information Officer
Approval Date:	1/15/2012
Revision Date:	4/20/2018
Revision No:	1.3
Requirement:	Internal Company Policy
Point of Contact:	Jim Boyles

Statement of Purpose and Philosophy:

The IT 100 Information Technology (IT) Governance Policy is Duke Energy's statement of commitment to the management of the corporate IT Organization and oversight of the performance to ensure the Company's information and related technologies support Company objectives. The IT 100 Policy, including the supporting Standards, Processes and Procedures, shall be the governing documents to define the minimum requirements regarding IT and Cybersecurity governance practices.

The IT and Cybersecurity organizations implement and manage information technology-based solutions that enable business processes to meet operational requirements, comply with legal and regulatory requirements, create new capabilities, enhance operational efficiency and optimize operating costs. The following core principles are the foundation for this policy:

Strategic Alignment – The IT Organization partners with the Business and Enterprise Security to ensure goals and objectives are aligned with the Company's strategy and vision.

Risk Management – The IT Organization leverages a risk management framework to evaluate regulatory, financial and operational risks. Once identified, risks are addressed through mitigation and corrective actions.

Resource Management – The IT Organization establishes and deploys enabling IT capabilities, such as workforce, technologies and processes, to meet the Company's needs.

Performance Measurement – The IT Organization establishes management practices for assessing financial, operational and process activities.

1. Policy Expectations

- 1.1. Policies, standards, processes and procedures will be established to manage the IT Organization.
- 1.2. The IT Organization will operate in accordance with IT Governance principles. IT functions, such as strategy, risk management, architecture, compliance and cyber security, are integrated to support a strong control environment.
- 1.3. IT strategic and business technology plans will be developed and communicated.
- 1.4. An exception process will be established to evaluate situations when IT or Cybersecurity policy requirements are unable to be met. Documented approval by the appropriate level of management will be obtained to justify the level of risk being incurred.

IT 100 – Information Technology Governance Policy

2. Roles and Responsibilities

2.1. Chief Information Officer

The Chief Information Officer (CIO) is accountable for ensuring the lifecycle management of all IT policies as defined by the IT Policy Management Standard. The CIO will collaborate with the Chief Security Officer (CSO) to ensure cyber security policies and governance are aligned with the IT Governance principles defined in this policy. The CIO will designate individuals to sponsor necessary committees and establish working teams as appropriate to effectively govern the IT Organization.

2.2. Business Leaders

Business Leaders will work in close collaboration with respective IT leaders to establish key processes, such as technology investment governance, IT strategy and business technology planning.

2.3. Information Technology Leaders

IT Leaders are responsible for establishing a capable workforce, supporting IT policies, standards, processes and controls, and implementing and operating systems to enable business processes.

2.4. Working Teams

Working Teams will be established as necessary to review and recommend IT policies, procedures, standards, architecture, processes and controls.

2.5. IT Compliance

IT Compliance will provide assurance that the IT & Cybersecurity organizations adhere to company, legal, and regulatory governance.

3. Monitoring and Compliance

- 3.1. Persons who implement or use Duke Energy information and information technology assets are subject to monitoring to ensure compliance with this policy. Persons who violate this policy should be reported to management for appropriate corrective action.

4. Key Terms and Definitions

[See IT Glossary](#)

5. Related Documents

[IT Governance Policy Stack](#)

Applicability	<i>Enterprise</i>
Originator	<i>Director-EHD, LIT, ITSvcMgmt&CustSup, HP, End User Technology Services</i>
Approval Authority	<i>Chief Information Officer</i>
Effective Date	<i>4/15/2019</i>
Revision Date	<i>6/15/2021</i>
Requirement	<i>Internal Company Policy</i>
Point of Contact	<i>Paul Vehaun</i>

Statement of Purpose and Philosophy:

The IT 200 Information Technology Asset Management Policy is Duke Energy's statement of commitment to the management of Company Information and Information Technology Assets, including any data produced, consumed, stored or transmitted. The intent of this policy is to establish governance for the acquisition, use and management of these assets.

The IT 200 Policy, including the supporting Standards, Processes and Procedures, and any related policies shall be the governing documents to define the minimum requirements regarding the acquisition, use and management of electronic Company Information and Information Technology Assets.

Duke Energy recognizes Company Information and Information Technology Assets are essential and valuable corporate assets that are deeply embedded in our Business values of integrity, stewardship and accountability. The following principles provide the foundation for this policy:

Accountability – Company Information and Information Technology Assets are considered corporate assets. Ownership responsibilities for the assets and the supporting processes will be assigned.

Appropriate Use – Expectations for the use of Company Information and Information Technology Assets will be determined based on business needs.

Centralized Acquisition – Acquisition of Information Technology Assets will be centrally managed within the corporate Supply Chain Organization.

Standardization – Standard information technology products will be defined for use throughout the Company.

Lifecycle Management – Management practices will be established that span the asset lifecycle.

1. Policy Expectations

- 1.1. *All Company Information and Information Technology Assets are provided to the workforce for use in conducting Company business. Use of Company Information and Information Technology Assets must comply with the Duke Energy Code of Business Ethics; related policies, standards and procedures; and applicable federal, state, local and industry regulations.*
- 1.2. *Ownership and accountability for Company Information and Information Technology Assets will be established and managed throughout the asset's lifecycle.*
- 1.3. *All Company Information and Information Technology Assets will be managed through a lifecycle methodology, ensuring the asset is properly considered, acquired, inventoried, classified, maintained, supported and retired.*

- 1.4. *All Information Technology Assets and any external information technology related services (i.e., third party service providers) must be acquired through the Corporate Supply Chain Organization.*
- 1.5. *Information Technology Assets must be consistent with the standard products and services authorized by the corporate IT Organization.*
- 1.6. *Total cost of ownership, including procurement, implementation, ongoing support and retirement costs will be factored into decisions to acquire Information Technology Assets.*
- 1.7. *Only authorized software is allowed on Duke Energy equipment. All computer software copyrights and licenses must be adhered to. This applies to any software, including shareware, freeware and open source software, residing on Information Technology Assets.*
- 1.8. *Company Information will be retained in accordance with the standards established by the Duke Energy Records Management Policy.*

2. Roles and Responsibilities

2.1. Senior Management

Senior management is responsible for the stewardship of Company Information and Information Technology Assets within their business units, ensuring relevant roles and responsibilities have been assigned. Select senior managers will be designated as Data Sponsors.

2.2. Chief Information Officer

The Chief Information Officer (CIO) is accountable for ensuring the lifecycle management of this policy as defined by the IT Policy Management Standard. The CIO is responsible for ensuring programs and processes are in place for effective Information Technology Asset management.

2.3. *All members of the Duke Energy workforce are to understand and comply with this policy.*

2.4. *Managers and supervisors are responsible for ensuring the workforce is aware of this policy.*

3. Monitoring and Compliance

3.1. *Persons who use Company Information or Information Technology Assets are subject to monitoring by Duke Energy for appropriate use and compliance with software license agreements, copyright laws and this policy. Violations of this policy should be reported to management for appropriate disciplinary action.*

3.2. *Persons who violate this policy are subject to corrective action, up to and including termination of employment.*

4. Key Terms and Definitions

Capitalized terms used but not defined herein shall have the meaning ascribed to them in the [IT Glossary](#).

5. Related Documents

[IT Asset Management Policy Stack](#)

[Code of Business Ethics](#)

[Purchasing Controls Policy](#)

[Records Management Policy](#)

Applicability	<i>Enterprise</i>
Originator	<i>Managing Director – Enterprise Applications & IT Transformation</i>
Approval Authority	<i>Chief Information Officer</i>
Effective Date	<i>4/1/2019</i>
Revision Date	<i>4/1/2019</i>
Requirement	<i>Internal Company Policy</i>
Point of Contact	<i>Jeff Bradley</i>

Statement of Purpose and Philosophy:

The IT 300 Electronic Communications Policy is Duke Energy's statement of commitment to the management of electronic communications (i.e., email, instant messaging, video, pictures, telephone call records, voicemail, etc.). The intent of this policy is to establish governance for the use of these technologies, as well as, the Company Information exchanged during their use. The IT 300 Policy, including the supporting Standards, Processes and Procedures, and any related policies shall be the governing documents for the use of electronic communications.

Electronic communications is recognized as a vital communications medium, yet it carries the potential for rapid and unmanaged distribution. The following principle provides the foundation for this policy:

Stewardship – The content delivered, accessed and stored by electronic communications technologies must reflect the best interest of the Company, whether the content is communicated on private or public networks.

1. Policy Expectations

- 1.1. All electronic communications, both internal and external, must be created, transmitted and retained in accordance with the Duke Energy Code of Business Ethics; related policies, standards and procedures; and applicable federal, state, local and industry regulations.
- 1.2. All Company electronic communications systems and related messages, content and attachments are Company Information, and the property of Duke Energy.
- 1.3. Individuals are prohibited from using electronic communications to communicate or engage in the use or propagation of offensive or illegal materials.

2. Roles and Responsibilities Chief Information Officer

The Chief Information Officer (CIO) is accountable for ensuring the lifecycle management of this policy as defined by the IT Policy Management Standard.

- 2.1. All members of the Duke Energy workforce are to understand and comply with this policy.
- 2.2. Managers and supervisors are responsible for ensuring the workforce is aware of this policy.

3. Monitoring and Compliance

- 3.1. Electronic communications, including but not limited to email, instant messaging, telephone call records, voicemail and Internet activity, generated or received on Duke Energy systems are considered Company Information and Duke Energy property, and are subject to monitoring by the Company. Violations of this policy should be reported to management.
- 3.2. Persons who violate this policy are subject to corrective action, up to and including termination of employment.

4. Key Terms and Definitions

Capitalized terms used but not defined herein shall have the meaning ascribed to them in the IT Glossary.

5. Related Documents

[IT Electronic Communications Policy Stack](#)

[IT 500 Cyber Security Policy](#)

[IT 501 Cybersecurity Standard](#)

[Harassment Policy](#)

[Code of Business Ethics](#)

[Records and Information Management \(RIM\) Compliance Policy](#)

[Solicitation and Distribution Policy](#)

[Social Media and Technology Use Policy](#)

IT 400 – Enterprise Architecture Policy

Applicability:	Applies to the IT Organization
Originator:	Managing Director - Digital Transformation
Approval:	Chief Information Officer
<hr/>	
Approval Date:	1/15/2012
Revision Date:	3/31/2018
Revision No:	1.3

Statement of Purpose and Philosophy:

The IT 400 Enterprise Architecture Policy is Duke Energy's statement of commitment to maintaining a scalable, flexible and cost effective information technology (IT) environment. The intent of this policy is to ensure a systematic approach for developing IT architectures that are aligned with Duke Energy's business needs. The IT 400 Policy, including the supporting Standards, Processes and Procedures, shall be the governing documents to define the minimum requirements regarding enterprise architecture.

An enterprise architecture program provides the means to effectively manage the total cost to deliver and maintain information technology-based solutions, to accelerate the delivery cycle, and to ensure quality of products and services. The following principle provides the foundation for this policy:

Partnership – A collaborative approach between the Business, Enterprise Security, and IT will be used for a successful convergence of business needs and processes, enabling information technologies, solution delivery and support.

1. Policy Expectations

- 1.1. Company IT investments will be assessed to ensure alignment with enterprise architecture practices and standards.
- 1.2. An Enterprise Architecture framework and planning process will be used to align business and IT strategies.
- 1.3. Enterprise architecture-related programs will be implemented to maximize value from IT products and services.
- 1.4. Business units and IT teams will collaborate to ensure business technology plans are developed to guide information technology investments and solution delivery.

2. Roles and Responsibilities

2.1. Chief Information Officer

The Chief Information Officer (CIO) is accountable for ensuring the lifecycle management of this policy as defined by the IT Policy Management Standard. The CIO is responsible for ensuring programs and processes are in place for an effective enterprise architecture program.

2.2. Enterprise Architects

Enterprise Architects are responsible for defining strategies, architectures, standards, processes, and standard products to ensure consistent implementation across the Company. Enterprise Architects maintain a cross functional view of the IT portfolio and identify opportunities for improvement, enhancement and standardization. Enterprise Architects engage in solution delivery to ensure compliance with enterprise architecture standards and practices.

IT 400 – Enterprise Architecture Policy

2.3. System Architects

System Architects are responsible for the IT architecture of one or more functional or technical portfolios (i.e., Finance systems, HR systems, workstations and data networks). Within their respective portfolios, System Architects will assure systems and infrastructures conform to standards and coordinate the work of Solution Architects.

2.4. Solution Architects

Solution Architects are responsible for the IT architecture of a specific solution within a single functional area (i.e., Finance systems, HR systems, workstations and data networks). Within their specific solution, Solution Architects will assure systems and infrastructures conform to standards.

- 2.5. IT professionals are expected to follow and apply IT architecture practices and standards in their day-to-day activities.

3. Monitoring and Compliance

- 3.1. Persons who implement or use Duke Energy IT assets are subject to monitoring for compliance with this policy. Violations of this policy should be reported to management for appropriate corrective action.

4. Key Terms and Definitions

[See IT Glossary](#)

5. Related Documents

[Enterprise Architecture Policy Stack](#)



CS 200 – Enterprise Cybersecurity Policy

Applicability:	<i>Enterprise Cybersecurity</i>
Originator:	<i>Director Cybersecurity Strategy Governance and Risk</i>
Approval:	<i>VP and Chief Information Security Officer</i>
<hr/>	
Effective Date:	<i>06/30/2021</i>
Revision No:	<i>1.0</i>
Requirement:	<i>Company Policy</i>
Point of Contact	<i>Joseph Adams, Director - Cybersecurity Strategy, Governance & Risk</i>

Statement of Purpose and Philosophy:

[REDACTED]

1. Scope

[REDACTED]

[REDACTED]

[REDACTED]



CS 200- Enterprise Cybersecurity Policy – Internal



CS 200- Enterprise Cybersecurity Policy – Internal



CS 200 – *Enterprise Cybersecurity Policy*

[REDACTED]

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[REDACTED]

[REDACTED]

3. Monitoring and Compliance

[REDACTED]

[REDACTED]

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4. Related Documents

[REDACTED]

[REDACTED]

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[REDACTED]

Applicability	<i>Enterprise</i>
Originator	<i>Director-EHD, LIT, ITSvcMgmt&CustSup, HP, End User Technology Services</i>
Approval Authority	<i>Chief Information Officer</i>
Effective Date	<i>4/15/2019</i>
Revision Date	<i>4/15/2019</i>
Requirement	<i>Internal Company Policy</i>
Point of Contact	<i>Annette Holliday</i>

Statement of Purpose and Philosophy:

The IT 600 Information Technology (IT) Service Management Policy is Duke Energy's statement of commitment to the management of the Company's IT resources and the delivery of IT services. The intent of this policy is to establish the disciplines, practices and controls to manage and deliver Duke Energy IT services and resources (i.e., hardware, software and support). The IT 600 Policy, including the supporting Standards, Processes and Procedures, shall be the governing documents for the IT Service Management functions.

IT Service Management ensures business efficiency and business partner satisfaction in relation to IT service management and delivery. The following principle provides the foundation for this policy:

Service Management – The Business Transformation and Technology organization manages and delivers essential services to the Business and utilizes an IT Service Management framework to provide responsive business partner service while maintaining the availability and integrity of the IT environment.

1. Policy Expectations

- 1.1. An IT Service Management framework will be used to manage and deliver business partner services, such as change requests, problem resolutions, incident management and asset management. This framework will provide the strategy, design, transition, operation and continuous improvement of IT services. It includes the coordination and control of various functions, processes and systems necessary to manage the full lifecycle of IT services. A key objective of the framework is to manage and deliver IT services based on the business partner's view of IT's value to the Business.
- 1.2. An IT Service Management framework will be used to manage IT resources from acquisition to disposal.
- 1.3. An IT Service Management framework will be used to ensure service availability and integrity of the IT environment.

2. Roles and Responsibilities**2.1. Chief Information Officer**

The Chief Information Officer (CIO) is accountable for ensuring the lifecycle management of Duke Energy's IT Service Management program as defined by the IT Policy Management Standard.

2.2. Workforce

Information Technology business unit workforce and other individuals responsible for providing, maintaining, or supporting IT services are expected to follow and apply IT service management standards and procedures in their day-to-day activities.

3. Monitoring and Compliance

- 3.1. Persons who implement or use Duke Energy IT resources are subject to monitoring for compliance with this policy. Violations of this policy should be reported to management for appropriate corrective action.

4. Key Terms and Definitions

[See IT Glossary](#)

5. Related Documents

[IT Service Management Policy Stack](#)

Applicability	<i>IT Organization</i>
Originator	<i>Managing Director – Enterprise Applications & IT Transformation</i>
Approval Authority	<i>Chief Information Officer</i>
Effective Date	<i>4/15/2019</i>
Revision Date	<i>4/15/2019</i>
Requirement	<i>Internal Company Policy</i>
Point of Contact	<i>Dana Rideout</i>

Statement of Purpose and Philosophy:

The IT 700 Information Technology (IT) Program and Project Management Policy represents Duke Energy's commitment to achieve excellence in the management of IT projects. The intent of this policy is to provide a consistent approach to project management that is compliant with the Enterprise Project Management Center of Excellence practices. The IT 700 Policy, including the supporting Standards, Processes and Procedures, shall be the governing documents to define the minimum requirements regarding IT project management.

Project management is essential for the successful delivery of IT services. The following principle provides the foundation for this policy:

Project Delivery – The IT Organization will follow a project management approach and delivery methodology to set and deliver on customer expectations while achieving project efficiencies and reporting transparency.

1. Policy Expectations

- 1.1. A project management framework and project delivery methodology, waterfall or Agile, will be used to manage the execution of IT projects.
- 1.2. Project execution expectations will be defined based on the selected delivery methodology and rank of the project. All projects must show existence of the approved required deliverables.
- 1.3. This policy applies to all IT projects within Duke Energy.

2. Roles and Responsibilities**2.1. Chief Information Officer**

The Chief Information Officer (CIO) is accountable for ensuring project lifecycle management and effective IT project management.

2.2. IT Project Management Office (PMO)

The IT Project Management Office function monitors compliance and assesses the effectiveness of the project management framework and delivery methodology. In addition, this function will provide training, assistance and procedural updates. This function is dispersed in all areas of IT and is not one centralized department.

2.3. IT Project Manager

The IT Project Manager plans, monitors and controls, and closes projects, in a manner consistent with the expectations defined by the project management framework.

2.4. IT Project Sponsor

The Project Sponsor provides project governance, oversight and support.

2.5. IT Manager

The IT Manager ensures employees and contingent workers on the project team comply with these requirements as applicable to their areas of responsibility.

2.6 The Scrum Master – Agile Projects only

The Scrum Master is a facilitator for the Team and Product Owner. Rather than manage the Team, the Scrum Master works to assist both the Team and Product Owner to meet the vision and goals of the Product Owner.

2.7 The Agile Coach – Agile Projects only

The Agile Coach actively coaches Agile Teams using hands on mentorship and support of planning and optimization of different Agile Frameworks.

2.8 The Product Owner – Agile Projects only

The Product Owner is the final authority for representing the customer's interest in backlog prioritization and requirements questions. This person is available to the Team at any time and is empowered to make decisions. The Product Owner and team will follow project guidelines to ensure adherence to the Enterprise Project Management Center of Excellence practices.

3. Monitoring and Compliance

3.1. Persons participating in IT project management initiatives are subject to monitoring for compliance with this policy. Violations of this policy should be reported to management for appropriate corrective action.

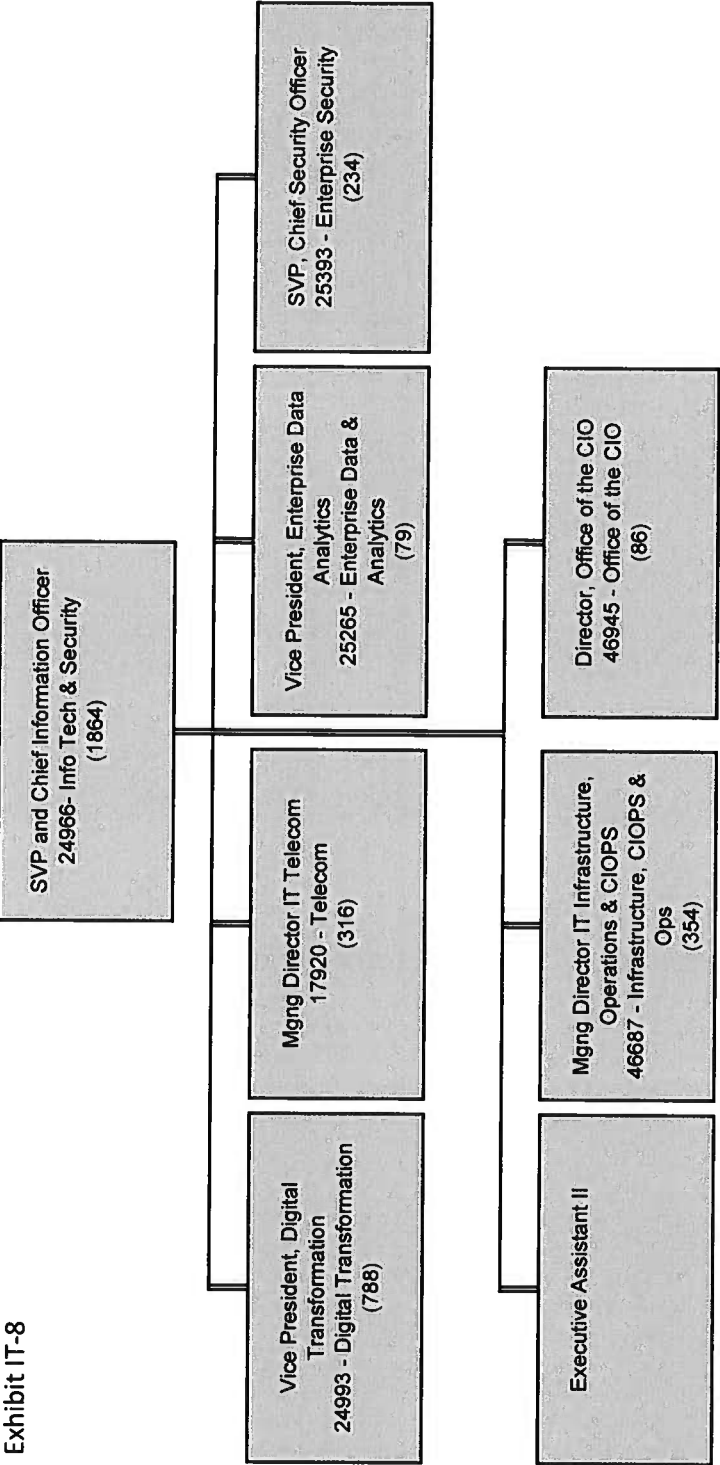
4. Key Terms and Definitions

[See IT Glossary.](#)

5. Related Documents

[IT Program & Project Management Policy Stack](#)

Exhibit IT-8



DUKE ENERGY CORPORATION
SUMMARY OF MANAGEMENT POLICIES, PRACTICES AND ORGANIZATION
HUMAN RESOURCE DEPARTMENT
SFR Reference: Chapter II(B)(9)(h) (i, ii, iii, iv, v)

I. Policy and Goal Setting

The Chief Human Resources Officer (CHRO) has overall responsibility for Human Resources with input from the HR leadership team. The Human Resources Department supports the Company in achieving its business goals by planning for and facilitating the acquisition, development and maintenance of an efficient and productive workforce.

The CHRO, with input from the HR leadership team, participates in strategic planning discussions with corporate senior management. As a result of these meetings, the HR leadership team develops goals and objectives for Human Resources in support of the overall business plans of the Corporation and individual business units. The goals are developed in partnership with and reviewed with Company officers to ensure alignment with Corporate goals. At the next level, departmental and individual goals are evaluated and reviewed annually as a part of the performance management process, which is used to determine annual salary adjustments.

Human Resources also supports the corporate goals and objectives by developing and administering appropriate Human Resources policies, as described in the Our Company/Policies section of the Employee Portal. The Employee & Labor Relations division is the custodian of HR Policies for the Company. HR Policies communicate the performance and behavior expectations of Duke Energy employees, and the consequences for policy violations. HR Program documents explain what each program offers and how to start using the program. Employees must read each HR Policy and Program to determine whether it applies to them and what it requires. The applicability to unionized and non-unionized employees of each HR Policy and Program is stated in each document. For unionized employees, where a conflict exists, the terms of the applicable collective bargaining agreement, related agreement, or binding past practice shall control.

II. Strategic Planning & Long-Range Planning

The Human Resources Department is involved in three phases of planning support: strategic, operational and budgeting:

- The HR business plan is developed by the CHRO and the HR leadership team. The HR business plan is developed to support the Corporate and Business Unit plans. Functional leaders within HR are responsible for developing long and short-range plans that support and facilitate the overall corporate objectives. Daily operational decisions on functional matters are routinely made by functional leaders. Goals and objectives which affect corporate policy or multiple departments are reviewed and discussed with the CHRO, with input from senior management as needed.
- The HR leadership team and their direct reports develop internal operational plans and goals that support and enable the HR business plan.
- Programs which support the HR business plan and departmental plans and goals are translated into resource requirements during the budgeting process conducted annually during the fall.

The CHRO attends the CEO's staff meetings and is a member of the SMC. HR leadership team members likewise participate in business unit, departmental and division staff meetings to communicate Human Resource employees' progress toward company and department goals and objectives.

III. Organizational Structure

The CHRO reports to the Chair, President and CEO. The CHRO's organization encompasses several functional divisions, each led by a member of the HR leadership team, which include the following departments:

- Diversity, Inclusion and Workforce Strategy
- Employee & Labor Relations
- Talent Management
- Total Rewards & HR Operations
- Transformation and Employee Development

See Exhibit HR-1.

IV. Responsibilities

The overall goal of Human Resources is to assist the Company in achieving its business goals by planning for and facilitating the acquisition, development and maintenance of an efficient and productive workforce, under conditions which foster positive employer-employee and union relations and which conform to the legal requirements imposed by local, state, and federal governments and regulatory bodies, as further described below:

A. Diversity, Inclusion and Workforce Strategy: led by the Chief Diversity and Inclusion Officer: Supports Duke Energy's commitment to creating and maintaining a diverse and inclusive work environment that mirrors the communities we serve by:

- Developing and executing diversity & inclusion strategies
- Consulting on diversity & inclusion at all levels of the Company
- Managing Employee Resource Groups (ERGs)
- Sponsoring the corporate Diversity & Inclusion Council
- Increasing the percentage of underrepresented employee groups, specifically females and minorities

B. Employee & Labor Relations: led by the VP, Human Resources and Employee & Labor Relations: Supports union and labor management, develops HR policy and practice, and consults with managers on employee-related issues.

Employee & Labor Relations is further organized in the following departments:

- **HR Special Projects & Integration** – Leads cross-HR projects and enterprise initiatives requiring heavy HR integration.
- **Labor Relations** – Supports union and labor management, collective bargaining, policy, strategy, and issue resolution. The Labor Relations group establishes the long-term labor strategy for segments of the organization with employees represented by labor unions, ensures effective relations with union leadership, negotiates contracts, ensures accurate administration of labor contracts, and ensures compliance with all applicable laws. The Labor Relations department works closely and collaboratively with business units and corporate function leaders to:
 - Provide input on the consistent administration of labor agreements, provide guidance on labor matters, identify business initiatives or opportunities which may require bargaining with the Unions, and any labor relations training needs
 - Identify policy or labor contract issues that impede management effectiveness.

- **HR Consulting Services, Employee Relations & Investigations:**

- **HR Consulting Services** – Provides HR solutions and services to achieve enterprise objectives and support a culture of engagement, enablement, and inclusion. Provides support and guidance to managers with:
 - HR policies and programs
 - Managing talent (developing, guiding, providing feedback to talent, and filling key positions)
 - Compensation recommendations, promotion readiness, and job evaluations
 - Employee and workplace issues.
- **Employee Relations** – Supports employee management, policy, strategy, and issue resolution. This department's function is to develop and deploy common workplace practices, to create consistency and clarity of expectations and accountability, to simplify processes and reduce bureaucracy, to develop appropriate policies resulting from workforce strategy initiatives (e.g. virtual work environment), and to create a safe, positive work environment at Duke Energy.

Another responsibility of Employee Relations is to develop a comprehensive HR risk management approach to include effective integration and analysis of exit interviews, open-door and recourse data, and ensure a systematic approach to enterprise-wide compliance with internal policy/procedure and employment regulation:

- Implement HR risk management program to identify, assess, monitor and mitigate risks associated with employment law compliance, internal controls and managerial effectiveness
 - Perform risk assessments, review results, and monitor compliance initiatives and activities
 - Ensure stakeholders are effectively aware and trained on HR related external laws and internal policies
 - Promote and enforce an effective program consistently through appropriate incentives and appropriate disciplinary measures for failing to take reasonable steps to prevent or detect non-compliant or high-risk practices
 - Respond timely and sufficiently to information requests from the CHRO, Chief Ethics and Compliance Officer, and other stakeholders
 - Establish and implement effective risk management systems including listening posts (employee surveys, exit interviews, etc.) and HR data analysis to proactively identify, assess and mitigate risks associated with managerial effectiveness.
- **Investigations** – Manages the centralized process for employee investigations.

- **HR Business Continuity & Planning:**
 - Business continuity planning and coordinate HR business continuity plan testing.
 - Provide consultation and coordination for the execution of human resources related matters associated with mergers, acquisitions, reorganizations and divestitures (MARDS).
- **Workforce Planning** – Ensures the enterprise has a detailed workforce resource plan aligned with the labor budget, consistent strategic workforce planning processes that lead to workforce strategies focused on enabling the company to execute its business strategies, and a workforce development strategy that enables the company to build a long-term pipeline of talent.

C. Talent Management: led by the VP, Talent Management: Provides processes, programs, tools and consulting that supports the identification, development, engagement, retention and deployment of employees throughout the Company.

The Talent Management division is further organized in the following departments:

- **Executive & Leadership Development** - Responsible for preparing leaders at all levels of the organization for the increasingly complex challenges associated with being a people leader. Various development tools, programs, and experiences are offered to ensure leaders have the required skills and that a bench of strong talent is continually prepared for the future.
- **Employee Learning & Development** – Responsible for providing tools, training, and developmental programs that build a wide range of skills and competencies of employees across the company. A variety of instructor facilitated, self-paced e-learning, and other programs and tools are offered to foster an environment of continuous learning, professional growth and organizational effectiveness, supported through performance and development coaching.
- **Talent Planning** - Responsible for creating optimal organizational design and ensuring succession for critical roles throughout the company. Focuses on the identification and career and development planning for high potential talent and advancing the readiness of leaders for expanded responsibilities at all levels of the talent pipeline.
- **Change Management** - Responsible for ensuring a standard framework and methodology for approaching changes that impact employees within the organization. Provides consulting to key stakeholders and develops strategies, communication, and training to support employees through large-scale business initiatives. Enables change management practitioners to build skills by sharing best practices throughout the Company.
- **Employee Engagement** - Responsible for measuring the employee experience and implementing efforts to positively impact the key drivers of the level of commitment and connection employees have to the organization in order to enhance employee retention, productivity, safety, and customer satisfaction.

- D. Total Rewards & HR Operations: led by the VP, Human Resources and Total Rewards & HR Operations:** Responsible for the design and administration of compensation and benefits programs and plans, management of HR vendors and HR systems, HR data reporting, HR transactional processing (time reporting, payroll and worker data management) and customer support.

The Total Rewards & HR Operations division is further organized in the following departments:

- **Executive Rewards & Compensation** – Responsible for all aspects of executive rewards and provides the following processes and services:
 - Recommendation and design of long-term incentive plans
 - Recommendation and design of the short-term incentive plan that applies to all employees, including executives
 - Management of stock plans (ownership, vesting and grants)
 - Consultation with HR Business Partners (job pricing, retention analysis, separations)
 - Management of executive and director savings plans (annual elections, contributions and distributions)
 - Preparation and review of proxy, Board and Compensation & People Development Committee materials
 - Respond to leader/retiree questions & resolve issues
 - Manage STI Payout for ELT
 - Administer insurance policies, premiums & claims
 - Process payments (financial planning, separation agreements, etc.)
 - Support HRBPs & partner with Legal, Accounting & Payroll on executive compensation matters
 - Merger, acquisition, re-organization, divestiture activities
 - Conduct Educational Webcasts
 - Manage Portal Content on Executive Center
 - Ad-hoc project implementation
- **HR Integrated Product Management** – Responsible for management of HR vendor relationships and third-party contract negotiations to ensure compliance with service level metrics and adherence to contractual requirements. Also serves as the single point of contact for HR vendor issue resolution and ensures HR administrative service providers deliver services according to the Statement of Work and Service Level Agreement. Responsible for the management of the HR Learning Management System, HR data reporting and storage, and provides the following processes and services:
 - **Vendor Management:**
 - Manage supplier relationships and ensure consistent governance practices are communicated and followed

- Oversee development of supplier sourcing plans to ensure alignment with HR business requirements; provide guidance and offer alternatives and suggestions
- Coordinate development of requests for proposal (RFPs) to suppliers and facilitate the review/selection process
- Facilitate the contract negotiation process; ensure comprehensive Service Level Agreements (SLAs) and Performance Guarantees (PGs) are documented and agreed upon
- Review and facilitate approval process for supplier statements of work (SOWs)
- Ensure suppliers' compliance with contract terms, SOWs, and SLAs/PGs; maintain supplier scorecard and report results
- Facilitate resolution of supplier issues; escalation point when resolution efforts are stalled
- Facilitate supplier transitions
- Coordinate annual planning session with suppliers to ensure alignment with business needs

Alight Solutions (formerly Aon Hewitt), a global leader in human capital consulting and outsourcing solutions, currently provides Human Resources Administration to Duke Energy. Alight Solutions provides back-office human resources administration and related information technology systems. The main services that Alight Solutions provides Duke Energy include:

- Benefits administration – Health and insurance benefits and pension benefits
- Payroll and related tax administration
- Application Management Services
- Absence management administration
- Call center services

The objective of the Alight Solutions contract is to: (1) provide enhanced service to Duke Energy employees and retirees and (2) provide a more efficient way to handle back-office HR work based upon Duke Energy's Strategic HR vision.

- **HR Learning Management System:**
 - Management of the learning system
 - Design and administer training products
 - Facilitate and deliver training
- **HR Reporting & Data Analysis:**
 - Workforce Hub functional ownership
 - Processes & controls; standards & exceptions
 - IT integration / Workforce Hub prioritization
 - Audit & investigations support
 - Data security governance & administration

- Data governance, analysis, archiving
 - HR business planning & analytics
 - Risk assessment / management
 - Standard, operational and ad-hoc reporting
 - Government reporting
 - People Health Report – monthly workforce statistics
 - Dashboards – strategic and operational dashboards
 - Merger, acquisition, re-organization, divestiture activities
 - Ad-hoc project implementation
- **Employee Experience** – Responsible for all aspects of employee experience using HR products and applications, including developing, testing, and communicating new, simple, and secure ways for employees to access HR applications and data.
 - **HR Total Rewards** – Includes broad-based compensation, health & welfare, and retirement and provides the following process and services:
 - **Compensation:** Responsible for broad-based compensation, including:
 - Design retention plans
 - Design broad-based incentive programs
 - Job pricing / benchmarking of jobs
 - Consult with HR Business Partners and HR Consulting Services on compensation issues / proposed changes
 - Manage incentive payouts and annual merit program
 - Merger, acquisition, re-organization, divestiture activities (harmonize compensation, etc.)
 - Ad-hoc project implementation
 - **Health and Welfare:** Responsible for strategy and management of the Company's health & insurance plans, including:
 - Plan design & stakeholder approval
 - Requests for Proposals (RFPs) & vendor management
 - Pricing/budgeting of plans
 - Consultation with HR Business Partners and HR Consulting Services (internal call center)
 - Industry trends & benchmarking
 - Measurement & analysis of plan performance & engagement
 - Research & guidance to HR Services & myHR Teams (Alight Services)
 - Compliance activities (SPDs, SBCs, SARs, HIPAA, COBRA, etc.)
 - Employee & retiree escalations
 - Merger, acquisition, re-organization, divestiture activities
 - Ad-hoc project implementation

- **Retirement:** Responsible for retirement plan management and strategy, including:
 - Pension and 401(k) plan design
 - Manage pension plans, including maintenance/escalations/investigations for legacy plans and plan transitions to the cash balance plan
 - Engage employees in retirement planning discussions (roadshows, etc.)
 - Manage vendor relationships (Fidelity, Edelmann Financial Engines, etc.)
 - Develop capabilities/tools for employee financial wellness
 - Analyze cost efficiency of plans
 - Employee & retiree escalations
 - Compliance / regulatory testing
 - Research & guidance to HR Services & myHR Teams (Alight Services)
 - Merger, acquisition, re-organization, divestiture activities
 - Ad-hoc project implementation

- **HR Transaction Processing & Customer Support** – Responsible for time reporting, payroll, worker data management and transaction processing, customer service, Workday product management, design and implementation of HR portal pages and provides the following process and services:

- **Payroll, Time Reporting, Worker Data Management, and HR Call Centers:** Responsible for payroll processing, time reporting, worker data management, internal HR call center and management of myHR Service Center (Alight Solutions), including:
 - Merger, acquisition, re-organization, divestiture activities
 - Ad-hoc project implementation
 - Oversight of outsourced payroll service
 - Definition of internal payroll processes
 - Payroll transaction processing & analysis
 - Regulatory compliance and audit oversight
 - Management of Payroll Overpayment/Repayment Process
 - Management of Year-end Closeout Activities
 - Manage Payroll System Changes Related to Corporate Initiatives
 - Time reporting system administration & processes
 - Leave Time Reporting Management
 - Manage workforce transactions, including vendor contractor data
 - Workforce transaction and data troubleshooting & cleanup
 - Wage progression program administration for craft employees
 - Manage performance of outsourced service center/call center
 - Case management and support of manager & employee inquiries, including escalations
 - Administer employee service & retirement awards, employee discount & tuition reimbursement, manage commuter benefits programs,

- **HR Product Management:** Responsible for Workday product management and configuration, HR Portal design and user experience, including:
 - Workday product management
 - Design, configuration, and testing of Workday updates
 - Consultation with HR customers on Workday capabilities and configuration (compensation, talent administration, etc.)
 - Provide oversight to HR portal & user experience
 - Design, configuration, and implementation of HR portal pages
- **HR and Employee Benefits Finance Support (This function is matrixed to HR and reports to Finance, so should that be noted as such):** The business management function prepares and monitors HR function and corporate benefits budget and forecasts. They oversee the timely and sufficient response to financial controls processes including external requests.
 - Prepare and monitor HR function and corporate benefits budgets and forecasts
 - Manage and account for day-to-day transfers to funding vehicles and payments for benefit plan costs, such as medical claims payments and savings plan contributions
 - Prepare and file any government or compliance reporting for benefits plan reports, such as the 5500s, PBGC premium filing, and manage external audits of benefit plans
 - Monitor the HR control environment to identify and understand risk exposures in HR function; provide assessment of non-compliant activities and address risk exposures
 - Coordinate and oversee the timely and sufficient responses to financial controls process testing including audits, disclosures and other requests (i.e.: Sarbanes Oxley, external reporting, internal audits)
 - Partner with Corporate Accounting and Finance on accounting, funding, and disclosure issues related to applicable plans or other finance related requests

E. Transformation and Employee Development: led by the VP, Human Resources, Transformation & Employee Development: Provides consultative services to executives and managers, aligns talent strategies with Company business strategies, manages recruiting and staffing of high-quality talent, and accelerates employee development and knowledge sharing.

The Transformation & Employee Development division is further organized in the following departments:

- **HR Business Partners** – The purpose of the HR business partner organization is to provide consultative services to executive and line management within the businesses. HR business partners serve as the primary contact of business leaders and conduit in verifying needs, securing the right resources/tools, educating leaders on HR's services & value and executing priority organization-wide programs. HR business partners

support front-line management serving as the “eyes and ears” in proactively addressing employee relations and engagement issues. The role of the HR business partner is to consult with line management on human capital performance that includes, but is not limited to, talent development, change management, organizational development, positive employee relations, diversity and inclusion, workforce planning, strategic problem resolution, business results and process improvements. The HR business partners ensure proposed HR programs are consistent with business objectives and serve as advocates for change.

- **Talent Acquisition** – Responsible for staffing/recruiting, internal moves, recruiting and sourcing, selection and pre-employment administration, and strategic sourcing.
- **Workforce Agility** – Focused on internal talent mobility and how employees are developed and prepared for future workforce needs.

V. Practices & Procedures

Day to day practices and procedures are outlined above in Section IV, Responsibilities.

VI. Decision Making and Control

The HR department has principal accountabilities to the CEO, Board of Directors, SMC and the Business Units. The applicable department leads within HR are accountable for managing, reviewing, monitoring, reporting and improving the strategies, programs, policies, procedures, practices and results of designated functions.

The CHRO provides oversight and governance to Human Resources, in conjunction with the HR leadership team. The CHRO attends the CEO's staff meetings (SMC meetings). Appropriate pending decisions regarding policies and programs on corporate matters are reviewed and discussed. Department and division staff meetings are held after the SMC staff meeting to communicate corporate matters and decisions and to monitor the impact of decisions.

HR leadership members serve on several oversight councils sponsored among business units and corporate functions, and several Company committees assist in the governance of specific HR functional areas:

- **Role and Governance of Health and Insurance, Retirement Plan Design and Management, Wellness and Rewards Programs**

Total Rewards has the responsibility for the design, strategy, implementation and oversight of the governance and delivery of employee benefit programs while various vendors provide outsourced recordkeeping and administrative services.

- Duke Energy Corporation's *Investment Committee* provides oversight for the investment of Duke Energy Corporation's pension and 401(k) assets, amounts held in its other benefit plan funding vehicles (including, but not limited to VEBAs established to hold ERISA plan assets and rabbi trusts established to fund non-qualified retirement plan benefits) and nuclear decommissioning assets.
- The Duke Energy *Benefits Committee* manages the day to day operations of benefit programs including, but not limited to:
 - Selection and oversight of benefit plan vendors
 - Interpretation of plan provisions
 - Maintenance of proper records
 - Preparation and distribution of plan material
 - Monitoring the general administration and maintenance of the plans
 - Compliance with government requirements on reports, returns and documents
- The Duke Energy *Claims Committee* serves as the Denied Claims Reviewer on issues as to whether an individual is eligible to participate in, or obtain coverage under, or whether an eligible individual is properly enrolled for participation in, or coverage under the benefit plans. To the extent not delegated to a third-party service provider, the Claims Committee also serves as the Denied Claims Reviewer on all other issues under Duke Energy's pension, 401(k), health and insurance and nonqualified retirement plans.

- **Role and Governance of Compensation and Executive Compensation**

The general structure within Total Rewards for Compensation and Executive Compensation includes responsibility for:

- Program and plan design, and strategy development
- Overall guidance and oversight for compensation programs and processes
- Compensation and benefits for executives and for members of the Board of Directors
- Day to day compensation management for employees

Duke Energy maintains a corporate governance structure to review and approve compensation actions and programs. The *Compensation and People Development Committee* of the Board of Directors provides oversight and approval for all Duke Energy executive compensation and benefits programs and has delegated certain compensation and long-term incentive grant approval authority to the Chair, President and CEO. The Chair, President and CEO has delegated authority to the CHRO to review and approve compensation within designated guidelines. The CHRO has delegated authority to the VP Total Rewards & HR Operations to review and approve compensation within designated guidelines.

The *Compensation and People Development Committee* of the Board of Directors establishes Duke Energy's overall executive compensation philosophy, provides oversight and approval for Duke Energy executive compensation and benefits programs, and provides individual compensation approval authority for executive officers.

- **Duke Energy/Alight Solutions**

The Duke Energy and Alight Solutions relationship is managed and monitored through structured governance processes, service levels, and compliance and audit functions to ensure alignment of company strategies. Governance occurs at multiple levels, with executive involvement by both firms to ensure stakeholder alignment and clear escalation resolution paths. Established service levels are a reflection of Duke Energy's performance expectations and are monitored frequently. Independent attestations of the control environment and Duke Energy audits are included in the contractual provisions.

- **Human Resources Advisory Council (HRAC)**

The CHRO sponsors the Human Resources Advisory Council (HRAC). The Human Resources Advisory Council (HRAC) is in place to strengthen relationships between line management and HR and to serve as a sounding board on all substantive HR initiatives prior to their implementation. The HRAC ensures that HR strategies and initiatives are aligned with key business objectives, are fully vetted, and are recognized as adding value to the business.

The purview of the HRAC includes all HR and people-related initiatives including labor and union issues. HRAC meetings provide a forum to discuss enterprise-wide direction and approach related to operations and service delivery. However, it is not intended to be a performance monitoring or decision-making body.

The HRAC is comprised of the Chief Human Resources Officer and representative executive leaders from the enterprise.

The member Responsibilities include:

- Provide feedback on HR and certain communication plans, programs and practices
- Discuss and reach consensus on enterprise approaches to labor and employment matters
- Provide advocacy for Human Resources respective missions and priorities within the lines of business.

VII. Internal and External Communication

Internal

The primary communication vehicle between Human Resources and the Company occur via face-to-face internal communications within the individual business units, which occur frequently during the workday. Communications on topics relevant to other groups also occur in person daily. Significant changes occurring within the respective business units are reported at staff meetings.

Topics which apply to the entire organization are communicated through various corporate communication vehicles, such as the corporate portal, emails and targeted direct home mailings addressing pertinent human resource issues.

Decisions on grievances, arbitration proceedings and significant issues affecting employees are communicated to the unions in writing per the terms of the respective Collective Bargaining Agreement.

External

External communications with other departments are normally on a personal basis or by phone in order to provide the necessary services to the department. External communications also consist of verbal communications with counterparts in other utilities, questionnaires, surveys, and participating in and attending professional association meetings, seminars and workshops and industry committee meetings. Other external communications consist of direct contact with human resources counterparts in other companies, as well as governmental agencies.

HR Program Integration

The Change Management department under the Talent Management division, in conjunction with Corporate Communications, develops the appropriate materials and distribution methods to communicate pertinent HR information.

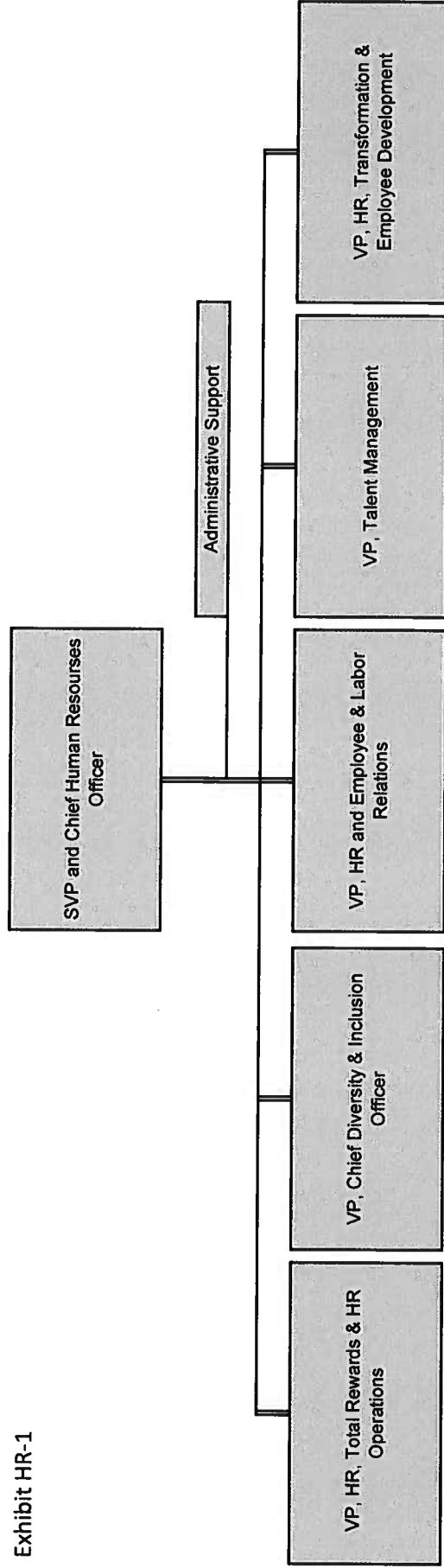
VIII. Goal Attainment and Qualification

The following reports are provided to or accessed by HR Business Partners and HR Leadership. HR Business Partners may share report results with the leaders of the business groups they support. Employee engagement survey results are provided to all managers.

- **People Health Report** – used for monthly routine monitoring, including current month- and year-to-date actual results for:
 - Headcount by area, including employees and contingent workers
 - External hires
 - Terminations – voluntary, involuntary and retirements
 - Transfers
 - Promotions
 - Retention
 - Job Postings – internal and external
 - Overall employee diversity mix and comparisons
 - Span of control measurements
 - Age range
 - Length of service
 - Likely/eligible to retire
 - Labor Replacement Cost
 - Overtime Hours & Exempt Supplemental costs
 - Exceptional Contribution Awards
 - Hiring Diversity
 - Promotion Diversity
 - Generational turnover (Millennial, Gen Z)
- **Dashboards** – A combination of strategic and operational dashboards refreshed on a Monthly or daily basis. Added as focus topic needs change, such as vacation usage during 2020.
 - Workforce
 - Headcount including employees and contingent workers
 - Attrition Rates (overall, ethnic minority, female)
 - Diversity representation (ethnic minority, female)
 - Overtime Hours & Exempt Supplemental costs
 - Hires
 - Terms
 - Attrition
 - Terms & Hires
 - Diversity breakdowns of terms & hires
 - Job segments breakdowns of terms & hires
 - EEO classification breakdowns of terms & hires
 - Generational breakdowns of terms & hires
 - Representation - diversity representations

- Trended over time
 - By EEO classification
 - By Management level
 - By Company
 - By Geography
 - Within Promotions
- Vacation usage
- **Standard Reports** – Various reports which are used to monitor activity
 - Headcount movement tool
 - Span of Control
 - Activity Report
 - Population
 - Standard Training History
- **Engagement** – Measures provided from engagement surveys
 - Onboarding survey
 - Employee engagement survey (pulse and census)
 - Exit survey

Exhibit HR-1



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Summary: Application Volume 2 of 11

Schedule 4.2 Part 2 of 2 electronically filed by Mrs. Debbie L. Gates on behalf of Duke Energy Ohio Inc. and D'Ascenzo, Rocco O. Mr. and Kingery, Jeanne W and Brama, Elizabeth M. Ms.