

**ANNUAL REPORT
66 PA C.S. § 516 AUDITS
FOR FISCAL YEAR 2019-2020**

**MANAGEMENT AUDITS &
MANAGEMENT EFFICIENCY
INVESTIGATIONS**

**Pennsylvania Public Utility Commission
Bureau of Audits
Issued October 2020**

Docket No. D-2020-3021940

TABLE OF CONTENTS

<u>Chapter</u>	<u>Page</u>
I. INTRODUCTION	1
II. STATISTICAL TABLES	
• Table A – FY 2019-2020 Management Audits – Number And Categorization of Recommendations	3
• Table B – FY 2019-2020 Management Efficiency Investigations Number and Categorization of Recommendations	4
• Table C – FY 2019-2020 Management Audits & Management Efficiency Investigations – Benefit/Cost Summary	5
III. SUMMARY OF MANAGEMENT AUDITS COMPLETED IN FISCAL YEAR 2019-2020	
• Duquesne Light Company	6
• UGI Utilities	8
• C&T Enterprises (Citizen’s Electric, Wellsboro Electric, and Valley Energy)	10
IV. SUMMARY OF MANAGEMENT EFFICIENCY INVESTIGATIONS COMPLETED IN FISCAL YEAR 2019-2020	
• PPL Electric Utilities	12
• Newtown Artesian Water	13
• Columbia Water Company	14
V. APPENDICES	
• Appendix A – Pennsylvania Regulated Utilities Subject to Mandated § 516 Management Audits and Management Efficiency Investigations as of June 30, 2020	15
• Appendix B – History of Mandated Management Audits Released	16

I. INTRODUCTION

Management Audits (MAs) and Management Efficiency Investigations (MEIs) examine the management effectiveness and operating efficiency of Pennsylvania jurisdictional fixed utilities. Specifically, MAs determine the extent to which a utility has contained costs, developed reasonable long and short-range plans for the company's continued operations, provided adequate service to the customers it serves, and provided proper management and organizational structure. MEIs, in part, review utility efforts in implementing prior management audit recommendations.

The MAs and MEIs are required of any electric, gas, telephone or water utility whose plant-in-service is valued at not less than \$10 million (Public Utility Code, 66 Pa. C.S. § 516). MAs are to be conducted at least once every eight years. MEIs or investigations of implementation progress are usually conducted two to three years after completion of the MAs.

Currently, MAs and MEIs are performed for 25 large and medium-sized electric, gas, and water companies. Although telecommunications companies with plant-in-service of \$10 million or more are technically covered by the mandate, audits and investigations of these companies have been suspended consistent with approved alternative regulatory plans.

Required audits and investigations are conducted by Bureau staff, or by outside consulting firms with the oversight of Bureau personnel. Other special operational and/or financial projects are also performed from time to time by Bureau employees, or by outside consultants with the oversight of Bureau staff.

Section 516(b) of the Pennsylvania Public Utility Code requires that an Annual Report addressing the MAs and MEIs released during the year be provided to the Pennsylvania Public Utility Commission (PUC or Commission), the Bureau of Investigations & Enforcement, and the Office of Consumer Advocate. In this Annual Report, Chapter II contains tables showing the number and categorization of recommendations from the various MAs and MEIs released during the fiscal year ended June 30, 2020, as well as a summary analysis of benefits and costs associated with the Management Audit Division's mandated operations. Chapter III of the report provides a brief narrative summary of each MA, while Chapter IV provides a summary of each MEI. Chapter V presents a list of the regulated utilities subject to mandated Section 516 MAs as of June 30, 2020, and a list of all Section 516 mandated MAs released to Fiscal Year End 2020 (i.e., June 30, 2020). Complete copies of all audits and investigations have been sent to each of the required parties and are available on the PUC's website.

Please note, this annual report addresses only MAs and MEIs performed pursuant to 66 Pa. C.S. § 516. The results of other projects completed by the Bureau of Audits' Management Audit Division during the fiscal year are available to the extent approved for public release by the Commission. A listing of those projects as well as copies of any issued reports can be obtained by contacting John Clista at (717) 772-0317 or jclista@pa.gov.

II. STATISTICAL TABLES

TABLE A

FY 2019-2020 Management Audits
Number and Categorization of Recommendations

<u>Company</u>	<u>Total</u>	<u>Accepted</u>	<u>Partially Accepted*</u>	<u>Rejected</u>	<u>Accepted or Partially Accepted</u>
Duquesne Light Company	18	18	0	0	100%
UGI Utilities	45	43	2	0	95%
Citizens Electric, Wellsboro Electric, and Valley Energy	5	5	0	0	100%
<u>Totals</u>	<u>68</u>	<u>66</u>	<u>2</u>	<u>0</u>	<u>97%</u>

* Per implementation plans submitted by the companies.

TABLE B

FY 2019-2020 Management Efficiency Investigations
Number and Categorization of Recommendations

Evaluation of Prior Recommendations

<u>Company</u>	<u>Total Evaluated</u>	<u>Effectively Implemented</u>	<u>Partially or Not Implemented</u>	<u>% Effectively Implemented</u>
PPL Electric Utilities	43	17	26	39%
Newtown Artesian Water	18	6	12	33%
Columbia Water Company	12	6	6	50%
Totals	73	29	44	40%

Staff's Follow-Up Recommendations

<u>Company</u>	<u>Total Developed</u>	<u>Accepted</u>	<u>Partially Accepted*</u>	<u>Rejected</u>	<u>% Accepted or Partially Accepted</u>
PPL Electric Utilities	31	21	7	3	90%
Newtown Artesian Water	13	10	2	1	92%
Columbia Water Company	6	6	0	0	100%
Totals	50	37	9	4	92%

* Per implementation plans submitted by the companies.

TABLE C

**FY 2019-2020 Management Audits (MAs) and
Management Efficiency Investigations (MEIs)**

Benefit/Cost Summary

	<u>Net Projected Savings or Benefits* Upon Implementation of Current Audit Recommendations</u>		<u>Net Realized Savings or Benefits* After Implementation of Prior Audit Recommendations</u>	
	<u>Annual (Millions)</u>	<u>One-Time (Millions)</u>	<u>Annual (Millions)</u>	<u>One-Time (Millions)</u>
Consultant MAs (0)	\$0.0	\$0.0	\$0.0	\$0.0
Staff MAs & MEIs (9)	<u>\$0.999</u>	<u>\$8.63</u>	<u>\$0.3</u>	<u>\$11.1</u>
Total Benefits	<u><u>\$0.999</u></u>	<u><u>\$8.63</u></u>	<u><u>\$0.3</u></u>	<u><u>\$11.1</u></u>

One-Time Consultant Costs for FY 2019-2020 Audits (Millions)	\$0.0
Approximate Management Audit Division Costs for FY 2019-2020 (Millions)	<u>\$1.85</u>
Total Estimated Cost of MAs and MEIs (Millions)	<u><u>\$1.85</u></u>

* These quantified benefits are net of projected or realized implementation costs.

Readers should also note that many benefits are qualitative in nature and cannot be measured in specific dollar terms.

III. SUMMARY OF MANAGEMENT AUDITS COMPLETED IN FISCAL YEAR 2019-2020

Duquesne Light Company (D-2018-3000838)

The report on the Management and Operations Audit (MA) of the Duquesne Light Company (DLC), completed by staff from the Bureau of Audits, was publicly released on August 8, 2019. The audit report contained 18 recommendations. The company's Implementation Plan, dated July 22, 2019, indicated acceptance of all nine recommendations.

During the audit, 11 functional areas or specific issues were examined in-depth. The distribution of the auditors' functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter / Functional Area	Number of Recommendations
Major Improvement Needed (0)	None	None
Significant Improvement Needed (1)	VII – Electric Operations	4
Moderate Improvement Needed (3)	III – Executive Management and Organizational Structure VIII – Customer Service IX – Purchasing and Materials Management	3 2 1
Minor Improvement Needed (5)	IV – Corporate Governance VI – Financial Management XI – Human Resources XII – Fleet Management XIII – Information Technology	2 2 1 2 1
Meets Expected Performance Level (2)	V – Affiliated Interests and Cost Allocations X – Emergency Preparedness	None
Total Number of Recommendations		18

Duquesne Light's Implementation Plan indicated acceptance of all 18 recommendations. Many of the auditors' recommendations, if effectively implemented, could yield significant qualitative and/or quantitative benefits. Several staff's recommendations, if effectively implemented, could yield qualitative and quantitative benefits of approximately \$286,000 annually, while one-time savings are estimated at approximately \$1.5 million. Examples of these recommendations included:

- Establish an annual management committee self-evaluation and/or survey to assess the efficiency and effectiveness of each management committee
- Perform a follow-up to the Span of Control Assessment after completing the current reorganization
- Establish individual goals for the CEO that are specific, measurable, attainable, relevant and time-based, and linked specifically to corporate goals and objectives similar to the prior approach used in 2014.
- Include within the profile currently being developed to hire an independent director the consideration criterion that a candidate may qualify as an SEC defined AC financial expert.
- Implement a quality assurance and improvement program that meets IIA Standard 1300 and its subcategories as well as prepare written policies and procedures for the Internal Audit Department (IAD) that provide guidance on internal audit activity that meets IIA Standard 2040.
- Conduct a review of all finance and accounting policies and procedures to ensure administrative controls are standardized and applied uniformly
- Establish overtime level goals for each functional group with a goal not to exceed 20% and develop craftworker staffing levels and contractor resources to address the future workload, including work related to the Long-Term Infrastructure Improvement Plan.
- Monitor and control individual employee overtime levels by using overtime exception reports to actively review employees incurring excessive amounts of overtime.
- Include additional descriptors to outage causes and report tree-related causes as being either Vegetation Inside ROW or Vegetation Outside ROW for a more effective analysis of possible remedial actions to outage causes in future Annual and Quarterly Electric Reliability Reports to the PUC.
- Create a summary report of annual transmission and distribution line repairs to trend inspection and maintenance activities
- Implement the extensive testing phase and training phase currently planned to prepare for the December 2019 customer care system Establish, implement, and monitor key performance indicators of third-party collection agency net recovery performance goals
- Continue to improve the information technology score via enhanced information technology capabilities, internal controls and governance, and coordination with internal business partners; furthermore, periodically reevaluate the information technology maturity rating

UGI Utilities, Inc. (D-2018-3002234; D-2018-3002235; D-2018-3002236)

The report on the Management and Operations Audit (MA) of UGI Utilities, Inc. (UGI), including both gas and electric operations (UGI Gas Service Division and Electric Service Division); UGI Central Penn Gas, Inc. (CPG), and UGI Penn Natural Gas, Inc. (PNG) (collectively referred to as UGI Utilities) at Docket Nos. D-2018-3002234, D-2018-3002235, and D-2018-3002236, was completed by staff from the Bureau of Audits, and publicly released on November 14, 2019. The audit report contained 45 recommendations. The company's October Implementation Plan indicated agreement with 42 recommendations, partial agreement with one recommendation and disagreement with two recommendations. Several of the staff's recommendations, if implemented, could yield qualitative and/or quantitative benefits. UGI Utilities' combined quantifiable potential annual cost savings are estimated at approximately \$336,090 to \$713,019 whereas one-time savings are estimated at \$3,360,900 to \$7,130,196.

During the audit, 12 functional areas or specific issues were examined in-depth. The distribution of the auditors' functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter / Functional Area	Number of Recommendations
Major Improvement Needed (0)	None	None
Significant Improvement Needed (1)	IX – Emergency Preparedness	10
Moderate Improvement Needed (4)	V – Affiliated Interests and Cost Allocations	5
	VII – Gas Operations	6
	X – Materials Management	4
	XII – Customer Service	4
Minor Improvement Needed (7)	III – Executive Management and Organizational Structure	3
	IV – Corporate Governance	2
	VI – Financial Management	2
	VIII – Electric Operations	2
	XI – Information Technology	3
	XIII – Fleet Management	2
	XIV – Human Resources / Diversity	2
Meets Expected Performance Level (0)	None	None
Total Recommendations		45

Outlined below are some of the more significant recommendations accepted by UGI Utilities:

- Improve the maintenance and tracking of safety training through automation
- Revise UGI Utilities' delegation of authority policy to strengthen governance controls for the new EVP Natural Gas position
- Create a periodic, recurring process to compare the internal cost of services provided between UGI Utilities and its affiliates to market rates
- Conduct periodic internal audits of affiliate transactions and shared service costs.
- Continue to reduce the number of third-party damages and increase the damage collection rate at UGI North
- Maintain focus on safety with the objective of meeting or exceeding safety KPI goals
- Establish and track response times by subcategories and take corrective action to continue improving response times for emergency outage calls
- Establish physical security standards that apply at company facilities and devote resources to adequately maintain oversight
- Update the PSP to include relevant physical security efforts and review, update, and test it annually
- Perform penetration tests, risk analysis, and vulnerability assessments of physical security routinely, and periodically utilize external/independent resources
- Improve customer service performance metrics

Citizens Electric Company, Wellsboro Electric Company, and Valley Energy Company
(D-2019-3007883; D-2019-3007884; D-2019-3007885)

The Management and Operations Audit of Citizens Electric, Wellsboro Electric, and Valley Energy collectively referred to as the C&T Companies) completed by staff from the Bureau of Audits, was publicly released on December 19, 2019. The audit report contained 5 recommendations. The Companies' Implementation Plan, dated December 2019, indicated acceptance of all 5 recommendations.

During the audit, 11 functional areas or specific issues were examined in-depth. The distribution of the auditors' functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter / Functional Area	Number of Recommendations
Major Improvement Needed	None	None
Significant Improvement Needed	None	None
Moderate Improvement Needed	X – Emergency Preparedness (all C&T companies)	1
Minor Improvement Needed	III – Executive Management and Organizational Structure (Wellsboro and Valley)	2
	VII – Electric Operations (Wellsboro)	1
	XI – Human Resources (Wellsboro)	1
Meets Expected Performance Level	III – Executive Management and Organizational Structure (Citizens') IV – Corporate Governance (all C&T companies) V – Affiliated Interests and Cost Allocations (all C&T companies) VI – Financial Management (all C&T companies) VII – Electric Operations (Citizens') VIII – Gas Operations (Valley) IX – Customer Service (all C&T companies)	None
Total Number of Recommendations		5

Several staff recommendations, if effectively implemented, could yield mainly qualitative benefits. Examples of these recommendations included:

- Execute the proposed plan to assign the Wellsboro CEO position to a qualified individual able to devote the necessary time to provide adequate leadership to Wellsboro by year end 2019
- Review all schedules in Valley Energy's Annual Report to the PUC for accurate reporting and determine and correct any sources of errors
- Reduce the number of unknown outages at Wellsboro by providing additional resources to assist in investigating unknown outages and/or through supplemental training for field operations employees
- Develop a business case to assess the options to create a C&T position to oversee the cybersecurity function for C&T Companies

No projected benefits/savings or incremental costs associated with implementation of the recommendations were specifically identified.

IV. SUMMARY OF MANAGEMENT EFFICIENCY INVESTIGATIONS COMPLETED IN FISCAL YEAR 2019-2020

PPL Electric Utilities (D-2019-3007812)

The report on the Management Efficiency Investigation (MEI) of PPL Electric Utilities (PPL or company), which was completed by Bureau of Audits' staff, was publicly released on June 18, 2020. The scope of this investigation was an examination of the progress in implementing 43 of the 118 original recommendations from the Stratified Management and Operations Audit released in December 2016.

During the MEI, the auditors found that PPL had effectively or substantially implemented 17 of the 43 prior recommendations reviewed and taken some action on the remaining 26 recommendations. Among the notable improvements achieved by the company were: improved workplace safety performance, identified the root causes for each DART incident and taken actions to correct the underlying problems, updated its Cost Allocation Manual, track and document all intercompany charges to and from its affiliates, conducted benchmarking studies for certain affiliate transactions at least once every 5 years, and participating in periodic Supply Chain benchmarking studies.

Because of the company's implementation efforts, it has realized annual saving of \$312,000 and one-time savings of approximately \$11.1 million.

The audit staff concluded that further improvement was warranted and developed 28 recommendations for improvement. In its May 22, 2020 Implementation Plan, PPL indicated acceptance of all 25 follow-up recommendations. The company further stated that it plans to complete most of the follow-up recommendations by March 2021. The notable follow-up recommendations were to:

- Continue the Occupational Athletic (OA) and Bargaining Unit Safety Advocate (BUSA) programs, modify as needed, and improve safety performance
- Reduce justified complaints and meet company goals
- Reduce net write-offs
- Correct minor deficiencies in physical security and safety and deploy additional resources to conduct more frequent inspections
- Include major event storm data in CEMI, meet CEMI goals, and implement additional reliability programs as needed
- Implement the stand-alone affiliate relationships training, and draft and execute SLAs where appropriate
- Implement additional controls through testing, sampling, reconciliation, or positive employee time reporting for affiliate transaction related cost accounting
- Explore condition-based ring-fencing provisions such as limiting capital infusion from PPL EU to affiliates beyond yearly dividend payments and/or requiring more ring-fencing if PPL EU's credit rating drops below PPL Corp.'s

No incremental costs associated with implementation of the recommendations were specifically identified.

Newtown Artesian Water Company (D-2019-3011591)

The report on the Management Efficiency Investigation (MEI) of Newtown Artesian Water Company (NAWC or company), which was completed by Bureau of Audits' staff, was publicly released on February 27, 2020. The scope of this investigation was an examination of the progress in implementing the 18 original recommendations from the Focused Management and Operations Audit released in May 2017.

During the MEI, the auditors found the company had effectively or substantially implemented 6 of the 18 prior recommendations reviewed and taken some action on 11 recommendations. Among the notable improvements achieved by NAWC were: tested new residential meters in accordance with regulations, performed regular pressure surveys of the distribution system, performed a comprehensive depreciations study, and conducted a manpower planning study.

The audit staff concluded that further improvement was warranted and developed 13 follow-up recommendations for improvement. In its February 12, 2020 Implementation Plan, the company indicated acceptance or acceptance in part of 12 recommendations while rejecting one recommendation. NAWC has indicated that it plans to complete most of the follow-up recommendations by December 2020. Some of the notable follow-up recommendations were to:

- Reduce Board fees to realign levels reflective of similar-size utilities
- Complete AMR deployment to reduce residential billing lag to more appropriate levels
- Replace all cast iron and asbestos cement main
- Develop a valve inspection policy and exercise critical valves periodically
- Finish replacing all lead services
- Work to reduce overtime levels
- Test emergency preparedness plans, or portions of it, on an annual basis
- Correct deficiencies in physical security at all affected facilities
- Improve the customer satisfaction survey process

No projected benefits/savings or incremental costs associated with implementation of the recommendations were specifically identified.

Columbia Water Company (D-2019-3011328)

The report on the Management Efficiency Investigation (MEI) of Columbia Water Company (CWC or company), which was completed by Bureau of Audits' staff, was publicly released on December 19, 2019. The scope of this investigation was an examination of the progress in implementing 12 of the 13 original recommendations from the Focused Management and Operations Audit released in May 2018.

During the MEI, the auditors found the company had effectively or substantially implemented 6 of the 12 prior recommendations reviewed and taken some action on remaining 6 recommendations. Among the notable improvements achieved by CWC were: conducted annual tabletop reviews in coordination with local/county emergency management, exercised critical valves in accordance with best practices, established a damage prevention program, and successfully reduced overall banking costs by approximately \$1,000 monthly.

The audit staff concluded that further improvement was warranted and developed 13 follow-up recommendations for improvement. In its February 12, 2020 Implementation Plan, the company indicated acceptance or acceptance in part of 12 recommendations while rejecting one recommendation. NAWC has indicated that it plans to complete most of the follow-up recommendations by December 2020. Some of the notable follow-up recommendations were to:

- Accelerate the replacement of cast iron mains
- Formally incorporate its documented risk assessments into its strategic planning process
- Document meter testing policy and procedures
- Strive to exercise non-critical valves at least every seven to ten years
- Document CWC's five-year capital planning process and manual adjustment process for customer overpayments

No projected benefits/savings or incremental costs associated with implementation of the recommendations were specifically identified.

V. APPENDICES

Appendix A – List of Pennsylvania Regulated Utilities Subject to Mandated § 516 Management Audits and Management Efficiency Investigations as of June 30, 2020

Columbia Gas of Pennsylvania, Inc.
The Columbia Water Company
Duquesne Light Company
National Fuel Gas Distribution Company
The Newtown Artesian Water Company
PECO Energy Company
Pennsylvania-American Water Company
Philadelphia Gas Works
Pittsburgh Water and Sewer Authority
PPL Electric Utilities Corporation
Suez Water Pennsylvania, Inc.
UGI Utilities, Inc.
The York Water Company

Citizens' Electric Company Wellsboro Electric Company Valley Energy, Inc.

Metropolitan Edison Company Pennsylvania Electric Company Pennsylvania Power Company West Penn Power Company

Aqua Pennsylvania, Inc. Peoples Natural Gas Company LLC* Peoples Gas LLC
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Pike County Light and Power Company Leatherstocking Gas Company LLC
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Note – The utilities listed within the boxes have common ownership and share support functions and therefore the audits are performed concurrently and reported within a combined report.

Appendix B – History of Mandated Management Audits Released

<u>Utility</u>	<u>Month Released</u>	<u>Notes</u>
ALLTEL Pennsylvania, Inc. (Now known as Windstream Pennsylvania, LLC)	8/80, 9/89, 7/97	
Apollo Gas Company/Carnegie Natural Gas Company	8/88, 2/98	(2)
Aqua Pennsylvania, Inc.	11/06, 5/13	(1)
Bell Atlantic – PA (Now known as Verizon Pennsylvania LLC)	1/87, 6/96	
Citizens' Electric Company of Lewisburg	7/07, 4/14, 12/19	(3)
Citizens Utilities Water Companies of Pennsylvania	6/94	(4)
Columbia Gas of Pennsylvania, Inc.	8/80, 5/90, 5/98, 8/06, 8/13	
Columbia Water Company	7/97, 7/05, 9/11, 5/18	
Commonwealth Telephone Company (d/b/a Frontier Communications Commonwealth Telephone Company)	3/87, 3/96	(5)
Conestoga Telephone & Telegraph Company	10/86, 6/95	(6)
Consumers Pennsylvania Water Companies	5/99	(7)
Continental Telecom, Inc. (PA Operations)	8/87	(8)
Denver & Ephrata Telephone & Telegraph Company (Now known as Windstream D&E, Inc.)	2/92	
Duquesne Light Company	9/82, 5/90, 5/98, 5/06, 3/13, 8/19	
Equitable Gas Company	2/87, 1/95, 2/03, 6/10	(9, 20)
Frontier Communications (PA TELCOS)	8/87, 12/95	
GTE North – PA Operations (Now known as Verizon North LLC)	11/85, 7/96	
Leatherstocking Gas Company	2/18	
Metropolitan Edison Company	11/79, 1/91, 1/99, 3/07, 2/15	(10,11)
National Fuel Gas Distribution Corporation (PA Operations)	2/89, 3/97, 3/05, 5/12, 4/18	
Newtown Artesian Water Company, The	8/96, 9/04, 1/11.5/17	
North Penn Gas Company & PFG, Inc. (Formerly known as Penn Fuel Gas, Inc.)	7/84, 7/92, 6/02	(12)
North Pittsburgh Telephone Company	6/89, 1/97	(13)
PECO Energy Company	11/79, 9/91, 9/99, 8/07, 10/14	
Pennsylvania-American Water Company	8/85, 10/92, 10/00, 11/08, 3/16	
Pennsylvania Electric Company	11/79, 1/91, 1/99, 3/07, 2/15	(10,11)
Pennsylvania Gas & Water Company	5/79, 10/93	(14)
Pennsylvania Power Company	6/79, 6/90, 6/98, 3/07, 2/15	(10)
Pennsylvania Suburban Water Company (Formerly Philadelphia Suburban Water Company)	4/79, 12/90, 11/98	(15)
Peoples Natural Gas Company LLC (Formerly The Peoples Natural Gas Company)	8/87, 1/95, 2/03, 3/10, 12/16	(1,22)
Peoples Gas LLC (Formerly Peoples TWP.)	10/86, 12/93, 12/01, 4/09, 12/16	(1,22)
PG Energy, Inc.	10/01	(16)
Philadelphia Gas Works	4/01, 2/09, 10/15	
Pike County Light & Power Company	1/10, 2/18	
PPL Electric Utilities Corporation (formerly Pennsylvania Power & Light)	4/86, 6/94, 6/02, 7/09, 12/16	
Roaring Creek Water Company	12/82, 7/92	(17)
Shenango Valley Water Company	11/85, 11/91	(17)
Suez Water Pennsylvania, Inc. (formerly United Water Pennsylvania)	8/88, 5/96, 5/04, 1/11, 3/17	
Superior Water Company, Inc. (d/b/a Superior Water Company)	1/07, 12/13	(15)
UGI Utilities, Inc.	1/82, 6/89, 4/97, 4/05, 5/12, 11/19	
UGI Central Penn Gas, Inc.	5/12, 11/19	(21)
UGI Penn Natural Gas, Inc.	5/12, 11/19	(21)
United Telephone Company of Pennsylvania	9/82, 2/92	(19)
Valley Energy, Inc. – Pennsylvania Division	7/07, 4/14, 12/19	(3)
Wellsboro Electric Company	7/07, 4/14, 12/19	(3)
West Penn Power Company	8/83, 6/92, 6/00, 2/08, 2/15	(10)
York Water Company, The	5/82, 6/93, 6/01, 10/08, 5/15	

() – see Notes on next page

Notes to History of Mandated Management Audits Released

- (1) Next audit being initiated or in progress.
- (2) Now part of Equitable Gas Company then part of Peoples Natural Gas Company
- (3) Subsidiaries of C&T Enterprises, Inc.
- (4) Now part of Pennsylvania-American Water Company.
- (5) Now part of Frontier Communications.
- (6) Became part of D & E Communications d/b/a Conestoga Telephone Company and is now Windstream Conestoga, Inc.
- (7) Became part of Philadelphia Suburban Water Company, then part of Pennsylvania Suburban Water Company, and is now a part of Aqua Pennsylvania, Inc. (See note 17).
- (8) Became part of GTE North – PA Operations and is now a part of Verizon North LLC
- (9) Formerly a Division of Equitable Resources, Inc. and subsidiary of EQT Corporation.
- (10) Subsidiary of FirstEnergy Corporation.
- (11) The 1/99 audit was released under the name GPU Energy (PA Zones).
- (12) Became subsidiaries of PPL Gas Utilities Corporation, a subsidiary of PPL Corporation, and are now a subsidiary of UGI Utilities, Inc. known as UGI Central Penn Gas, Inc.
- (13) Now Consolidated Communications of Pennsylvania Company LLC.
- (14) Gas operations became known as PG Energy (a division of Southern Union Company) and are now a subsidiary of UGI Utilities, Inc. known as UGI Penn Natural Gas, Inc. Water operations became a part of Pennsylvania-American Water Company.
- (15) Now part of Aqua Pennsylvania, Inc. a subsidiary of Aqua, America, Inc.
- (16) Now a subsidiary of UGI Utilities, Inc. known as UGI Penn Natural Gas, Inc.
- (17) Became part of Consumers Pennsylvania Water Companies, and is now a part of Aqua Pennsylvania, Inc. (See note 7).
- (18) The 1/82 audit covered the Electric Division only.
- (19) Became United Telephone Company of Pennsylvania LLC d/b/a Embarq and is now The United Telephone Company of Pennsylvania LLC d/b/a CenturyLink.
- (20) Became an operating division of Peoples Natural Gas Company effective December 17, 2013 as a result of the acquisition and merger filed on March 19, 2013 in which EGC, Peoples Natural Gas Company LLC (Peoples), and Peoples TWP LLC filed with the Commission a Joint Application at Docket Nos. A-2013-2353647, A-2013-2353649 and A- 2013-2353651 requesting all necessary approvals authorizing: the transfer of 100% of the issued and outstanding limited liability company membership interests in EGC, an indirect subsidiary of EQT Corporation (EQT), to PNG Companies LLC (PNG), an indirect subsidiary of SteelRiver Infrastructure Fund North America LP; and, the merger of EGC with Peoples, a wholly-owned subsidiary of PNG, and the operation of EGC as an operating division of Peoples.
- (21) Operate under a single rate tariff as UGI Utilities as in October 2019
- (22) Became a subsidiary of Essential Utilities in March 2020 which is the parent of Aqua Pennsylvania