

(Note: To correct edit errors on the previous submission of documents related to Interrogatories Set I.)

Richard C. Culbertson

1430 Bower Hill Road

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(609) 410-0108

Richard.c.culbertson@Gmail.com

June 7, 2021

Via Electronic Mail Only

Michael W. Hassell, Esquire

Lindsay A. Berkstresser, Esquire

Post & Schell, P.C.

17 North Second Street

12th Floor

Harrisburg, PA 17101-1601

Re: Pennsylvania Public Utility Commission

v.

Columbia Gas of Pennsylvania, Inc.

Docket No. R-2021-3024296

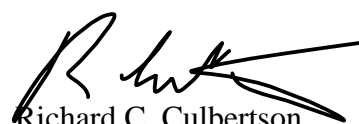
Dear Counsel:

Attached are my interrogatories for Set I.

In accordance with the discovery modifications discussed at the May 17th Prehearing Conference, I request that the Company provide verified answers to these inquiries within ten (10) days of service. Also, please forward the verified answers as they are completed, rather than waiting until the responses to the full set are completed. I would appreciate it if you would communicate any objections you may have to these interrogatories as soon as possible.

If you have any questions, please call me. By copy of this letter, copies of these interrogatories have been served upon all parties. A certificate of service showing service of these interrogatories on all parties have been filed with Secretary Chiavetta of the Pennsylvania Public Utility Commission as required by 52 Pa. Code §5.341(b).

Sincerely,



Richard C. Culbertson

Richard.c.culbertson@Gmail.com

Enclosures:

cc: PUC Secretary Rosemary Chiavetta, (Letter and Certificate of Service only) Certificate of Service. eFiling Confirmation Number

CERTIFICATE OF SERVICE

Re: Pennsylvania Public Utility Commission :
:
v. : Docket No. R-2021-3024296
:
Columbia Gas of Pennsylvania, Inc. :

I hereby certify that I have this day served a true copy of the following document, the Richard C. Culbertson Interrogatories to Columbia Gas of Pennsylvania, Inc., Set I, upon parties of record in this proceeding in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant), in the manner and upon the persons listed below:

Dated this 7th day of June 2021.

SERVICE BY E-MAIL ONLY

Erika L. McLain, Esquire
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Pennsylvania Public Utility Commission
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/s/ Harrison W. Breitman
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Dated: June 7, 2021

eFiling Confirmation Number

BEFORE THE
PENNSYLVANIA PUBLIC UTILITY COMMISSION

Re: Pennsylvania Public Utility Commission	:	
	:	
v.	:	Docket No. R-2021-3024296
	:	
Columbia Gas of Pennsylvania, Inc.	:	

INTERROGATORIES OF RICHARD
C. CULBERTSON SET I

Pursuant to 52 Pa. Code § 5.341, I hereby propound the following Interrogatories to Columbia Gas of Pennsylvania, Inc. (Columbia) to be answered by those officers, employees, agents, or contractors who have knowledge of the requested facts and who are authorized to answer on behalf of the company. Each interrogatory is to be verified by the responding witness in accordance with 52 Pa. Code § 5.342(a)(6).

DATED: June 7, 2021

Instructions

- 1) These interrogatories shall be construed as a continuing request. The Respondent is obliged to change, supplement and correct all answers to interrogatories to conform to available information, including such information as first becomes available to the Respondent after the answers hereto are filed.
- 2) Restate the interrogatory immediately preceding each response.
- 3) Identify the name, title, and business address of each person(s) providing each response.
- 4) Provide the date on which the response was created.
- 5) Divulge all information that is within the knowledge, possession, control, or custody of Respondent or may be reasonably ascertained thereby. The term "Columbia Gas of Pennsylvania, Inc.," "Columbia," "CPA", "CGP," "Company," or "you" as used herein includes Columbia Gas of Pennsylvania, Inc., its attorneys, agents, employees, contractors, or other representatives, to the extent that the CGP has the right to compel the action requested therein. This includes policy, procedures, directions, and the like from the parent company, NiSource, to which Columbia Gas of Pennsylvania is subject.
- 6) Verify by the responsible witness that all facts contained in the response are true and correct to the best of the witness' knowledge, information, and belief.
- 7) As used herein, but only to the extent not protected by 52 Pa. Code Section 5.323, the word "document" or "workpaper" includes, but is not limited to, the original and all copies in whatever form, stored or contained in or on whatever media or medium including computerized memory, magnetic, electronic, or optical media, regardless of origin and whether or not including additional writing thereon or attached thereto, and may consist of:
 - a) notations of any sort concerning conversations, telephone calls, meetings, or other communications;
 - b) bulletins, transcripts, diaries, analyses, summaries, correspondence and enclosures, circulars, opinions, studies, investigations, questionnaires, and surveys;
 - c) worksheets, and all drafts, preliminary versions, alterations, modifications, revisions, changes, amendments, and written comments concerning the foregoing.

**Pennsylvania Public Utility
Commissionv.**

Columbia Gas of Pennsylvania, Inc.

Docket No. R-2021-3024296

Interrogatories of Richard C. Culbertson

Set I

1. Reference NiSource Inc. UNITED STATES SECURITIES AND EXCHANGE COMMISSION FORM 10-K For the fiscal year ended December 31, 2020. On page 118.

“Our management, including our chief executive officer and chief financial officer, are responsible for establishing and maintaining internal control ... Our management has adopted the 2013 framework set forth in the Committee of Sponsoring Organizations [COSO] of the Treadway Commission report, Internal Control - Integrated Framework...”

- a. Does Columbia recognize the GAO Green Book – Internal Controls, to be equivalent to the COSO Internal Control-Integrated Framework requirements? Please explain.
- b. Has Columbia Gas of Pennsylvania as a subsidiary of NiSource also adopted the COSO Internal Control-Integrated Framework?
- c. Please provide NiSource and CPA applicable policies, procedures, requirements, required training material, and the like that are intended to implement this internal control integrated framework.
- d. The COSO framework defines internal control as:

Internal control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.

- i) Has Columbia designed internal controls that provide reasonable assurance that objectives and requirements under operations are effective and efficient per the COSO requirements? Please provide substantiation.
- ii) Has Columbia designed internal controls that provide reasonable assurance that objectives and requirements are being met under financial, non-financial, internal, and external reporting per the COSO requirements? Please provide substantiation.

- iii) Has Columbia designed internal controls that provide reasonable assurance that objectives and requirements under compliance with laws, regulations, standards from recognized standards bodies, tariff, internal policy—e.g. NiSource Gas Standards, PUC orders...? Please provide substantiation.
 - iv) Has Columbia designed internal controls that provide reasonable assurance of adequate and necessary protection of assets, including company property, money, undue risk and liability, and other property per the COSO requirements? Please provide substantiation.
- e. Please survey senior management by name of Columbia and ask the following questions without prompting, coordinating, or research: (Please include at least ten individuals who have decision-making and accountability responsibility, and the complete audit and compliance staff. These individuals include top management from the organization chart and their leading decision-making direct reports. Include name, title, areas of responsibility, and time in position.)
 - i) Have you been aware of and have read a document entitled *Internal Control - Integrated Framework* by the *Committee of Sponsoring Organizations [COSO] of the Treadway Commission*?
 - ii) Have you been aware and use of a similar document entitled *Internal Control in the Federal Government* by U.S. Government Accountability Office?
 - iii) Have you initiated changes under your area of responsibility as a result of this document? Please provide examples.
 - iv) Please provide your understanding of internal controls as they apply to your organization.
 - v) Do you know if you have access to both of these documents?
- f. If NiSource/ Columbia has a training program regarding internal controls, what is the nature of the program?
- g. Is there a method used to assure compliance and conformance to requirements included in applicable laws, regulations, tariffs, and internal policy? Please explain.
 - i) If there are errors and omissions, what is the method to prevent and correct such deficiencies and weaknesses?