

2021 Final Implementation Plan



D-2020-3022547



D-2020-3022546

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
III. ORGANIZATIONAL STRUCTURE AND STAFFING (PAGE 13)		
Expand the safety manual to include detailed safety topics related to gas and electric operations.	III-1 – CNG’s safety manual was updated to include LGC and PCLP; however, the updates do not specifically address electric operations.	Update safety policies and procedures to include all aspects of operation, including electric operations.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The Company’s Gas Safety manual was revised the spring of 2021. Implementation and training on the revision is ongoing scheduled to be completed first quarter of 2022. The Company has contracted with Lancaster Safety Consulting Inc (LSCI) in early October to develop an Electric Safety Manual for PCL&P by third quarter of 2022 to include: substation entry awareness; electric meter, electric damage assessment; job site awareness.
INDIVIDUAL RESPONSIBLE	Adam Nehring--Safety/Training Supervisor and Pike General Manager
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Third Quarter 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
III. ORGANIZATIONAL STRUCTURE AND STAFFING (PAGE 13)		
Document and update annually LGC and PCLP's short- and long-term strategic plans.	III-2 – PCLP and LGC's strategic planning documents were established; however, incorporating best practices into the existing strategic planning process would support better management oversight.	Introduce formalized elements into the strategic planning process and expand the strategic plan for PCLP and LGC to include metrics, tracking processes, and documentation of analyses that support the corporate objectives.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted in part
ACTION TAKEN or TO BE TAKEN	Will incorporate a tracking process into strategic planning documents
INDIVIDUAL RESPONSIBLE	CEO Mike German
DATE IMPLEMENTED OR TO BE IMPLEMENTED	January 2, 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	Documentation will occur where appropriate for companies this size
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	N/A

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
III. ORGANIZATIONAL STRUCTURE AND STAFFING (PAGE 13)		
Develop a staffing plan to document the cost-benefit analyses used to support the decision-making process in determining staffing level resources.	III-3 – PCLP developed an initial staffing plan based upon its business strategy; however, it should continue to evaluate the level of internal staff and contractors to fulfill operational demands as changes occur.	Strengthen the process used to periodically evaluate internal staffing levels and external resourcing for PCLP’s operational workload to ensure the most cost effective and efficient method is in place.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Will recreate and update the original staffing analysis created in 2018
INDIVIDUAL RESPONSIBLE	PCP General Manager
DATE IMPLEMENTED OR TO BE IMPLEMENTED	March 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	N/A

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IV. CORPORATE GOVERNANCE (PAGE 21)		
Periodically review and update documents applicable to corporate governance of PCLP and LGC.	IV-1 – CHGHC reviewed and updated the majority of PCLP’s and LGC’s corporate governance documents, however some remain unaddressed.	Update PCLP’s bylaws and ensure the code of conduct and ethics policy is up to date and accessible to employees.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	<ul style="list-style-type: none"> • Pike’s bylaws will be updated • Code of conduct and ethics policy are in the Pike employee handbook
INDIVIDUAL RESPONSIBLE	Corporate Secretary Julie Lewis
DATE IMPLEMENTED OR TO BE IMPLEMENTED	November 30, 2021
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Not applicable

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IV. CORPORATE GOVERNANCE (PAGE 21)		
Annually evaluate director performance and skillsets taking into consideration emerging needs and priorities, and provide director education and/or modify composition as necessary.	IV-3 – CNGHC created policies and procedures to evaluate the board and committees instead of individual directors; however, the policies and procedures were not followed in 2020.	Adhere to the Corporate Governance Guidelines and increase the scope of the board of directors and board committee annual performance evaluations, including the evaluation of individual directors.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Director and committee evaluation will be part of the next CNGHC Board Meeting agenda and will recur annually at approximately the same time
INDIVIDUAL RESPONSIBLE	CS Julie Lewis
DATE IMPLEMENTED OR TO BE IMPLEMENTED	December 31, 2021
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Not applicable

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IV. CORPORATE GOVERNANCE (PAGE 21)		
Develop corporate governance guidelines for PCLP and LGC.	IV-4 – CNGHC leverages its’ corporate governance guidelines to cover its subsidiaries PCLP and LGC; however, the guidelines do not document PCLP and LGC governance activities.	Document corporate governance guidelines for PCLP and LGC and include relevant board activities, duties, and responsibilities for PCLP and LGC.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Draft corporate governance documents that include Pike and Leatherstocking board activities, duties, and responsibilities
INDIVIDUAL RESPONSIBLE	Chief Executive Officer Michael German CS Julie Lewis
DATE IMPLEMENTED OR TO BE IMPLEMENTED	December 31, 2021
IF ACCEPTED ONLY IN PART, PROVIDE REASON	Not applicable
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Not applicable

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
V. FINANCIAL MANAGEMENT (PAGE 27)		
Document financial management policies and procedures for LGC and PCLP and ensure documents accurately and appropriately reflect practices in policy.	V-1 – CNG’s financial management policies and procedures were updated; however, documentation for PCLP and LGC specific processes is limited.	Expand the documentation of financial management policies and procedures for LGC and PCLP to ensure policies accurately and appropriately reflect practices.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Financial management policies will be updated to include both Pike and Leatherstocking
INDIVIDUAL RESPONSIBLE	Chief Financial Officer Charles Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	June 30. 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Better cost controls at all companies

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
V. FINANCIAL MANAGEMENT (PAGE 27)		
Document an internal dividend policy for LGC and PCLP and provide advanced notice and written explanation to the Commission for each dividend payment in excess of 85% of net income.	V-2 – There are no documented dividend policies for any of the CNGHC companies, including PCLP and LGC.	Develop and document an internal dividend policy for LGC and PCLP, including safeguards to provide advanced notice, and written explanation to the Commission for each dividend payment in excess of 85% of net income.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Document dividend policy for both Pike and Leatherstocking
INDIVIDUAL RESPONSIBLE	CFO Charles Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Already done
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Pike and Leatherstocking don't pay dividends to parent. In the future, Pike will pay dividends only to the extent it does not inhibit capital/construction commitments under gas and electric LTIIPs.

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
V. FINANCIAL MANAGEMENT (PAGE 27)		
Develop and document guidelines and policies for budget creation and management including the regular reporting of budget variances for LGC and PCLP.	V-3 – CNG’s financial management policies and procedures do not include any comprehensive policies specific to the budget development and management oversight of PCLP and LGC, including variance reporting.	Document guidelines and policies for budget development and management oversight including the implementation of regular reporting of budget variances for LGC and PCLP.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Create budget variances for Pike and Leatherstocking
INDIVIDUAL RESPONSIBLE	CFO Charles Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	June 30, 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	This is an important project for Corning. We need to develop a monthly cost accounting/reporting mechanism that can track actual operating costs and capital costs and compare to budget for all operating divisions in all companies.

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
VI. COST ALLOCATIONS (PAGE 32)		
Enhance the cost allocation manual applicable to LGC and PCLP to reflect all cost allocation and affiliate transaction related processes.	VI-1 – The cost allocation manual was not updated to reflect processes used to distribute shared corporate costs or allocate shared employee labor costs.	Document all allocation processes and procedures for LGC and PCLP including the predetermined time allocation process for shared employees and predetermined allocations for shared corporate costs.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Document procedure for allocating shared services of Pike and Leatherstocking to other members of the group
INDIVIDUAL RESPONSIBLE	CFO Charles Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Completed October 15, 2021
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Better cost controls

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
VI. COST ALLOCATIONS (PAGE 32)		
Implement mandatory refresher training on time sheet entry for shared employees.	VI-2 – Mandatory refresher training on time sheet entry for shared employees was not implemented.	Implement mandatory refresher training on exception time reporting for shared employees.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted in part
ACTION TAKEN or TO BE TAKEN	Oral discussion of cost allocation procedures
INDIVIDUAL RESPONSIBLE	CFO Charles Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	November 15, 2021
IF ACCEPTED ONLY IN PART, PROVIDE REASON	We have only two employees between Pike and Leatherstocking that share services
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Better cost controls

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
VI. COST ALLOCATIONS (PAGE 32)		
Ensure all charges between affiliates are appropriate, reasonable, documented, and align with the PA PUC approved affiliated interest agreement.	VI-3 – The PUC auditors were not provided full source documentation to support affiliate charges from CNG to PCLP and LGC.	Ensure all intercompany charges are fully documented and supported by the methodologies and processes prescribed by the PA PUC approved AIA.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Improve documentation of intercompany charges from Corning to Pike and Leatherstocking
INDIVIDUAL RESPONSIBLE	CFO Charles Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	December 31, 2021
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Better control of shared costs

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
VI. COST ALLOCATIONS (PAGE 32)		
	VI-4 – The affiliated interest agreement covering intercompany transactions between LGC, PCLP, and their affiliates is outdated.	File a new, or amend the existing, affiliated interest agreement with the Commission reflecting the updated organizational structure and services between LGC and its affiliates.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Revise Affiliated Interests Agreement to recognize the fact that Leatherstocking is now a wholly owned subsidiary
INDIVIDUAL RESPONSIBLE	CFO Charles Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	December 31, 2021
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Compliance with PAPUC rules

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
VIII. GAS OPERATIONS (PAGE 41)		
Accelerate replacement of unprotected bare steel and cast-iron main for PCLP.	VIII-1 – Meet or exceed LTIP goals to accelerate the replacement of unprotected bare steel and cast-iron mains.	Accelerate replacement of unprotected bare steel and cast-iron mains to meet or exceed LTIP goals.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The original gas main replacement (GMR) plan was over a 20-year plan, in 2019 it was accelerated to a 10-year plan. The company is not physically or financially capable to accelerate any further. In 2020 COVID delayed the overall system survey, design, permitting, bidding, and construction process. Two projects were completed in 2019 and 2020. The third project, 2021 GRM construction will commence in October.
INDIVIDUAL RESPONSIBLE	PCLP General Manager
DATE IMPLEMENTED OR TO BE IMPLEMENTED	February 2022--the overall system survey, design, permitting will be completed in February 2022. The bidding will take place in last or first quarters of each year for the upcoming second and third quarter construction periods.
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	N/A

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
Engage a trusted outside agency or security specialist to conduct a vulnerability assessment and penetration test on PCLP and LGC facilities periodically.	IX-6 – No penetration testing was conducted at the CNGHC companies.	Partner with a trusted third-party security specialist to perform physical and cyber penetration tests of PCLP and LGC’s facilities and systems.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Penetration testing completed at CNGC and will commence at PCLP and LGC in early winter of 2021
INDIVIDUAL RESPONSIBLE	Chief Information Officer - Russ Miller
DATE IMPLEMENTED OR TO BE IMPLEMENTED	November 2021 – Pike December 2021 -- Leatherstocking
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
Review and modify LGC's policy of not providing fire extinguishers at gate stations, and provide adequate first aid equipment, extinguishers, and safety data sheets at all work locations.	IX-7 – Fire extinguishers and first aid kits were installed at gate stations and in company trucks, and the MSDS app was deployed at LGC; however, not all fire extinguishers were inspected appropriately.	Maintain current monthly inspection logs for all fire extinguishers and first aid kits.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The Company utilizes a third-party provider for its fire extinguisher and first aid kit inspection and has assured the contractor will inspect the LGC units on a monthly basis.
INDIVIDUAL RESPONSIBLE	Adam Nehring, Safety/Training Supervisor
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Implemented August 2021
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	N/A

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
Correct minor deficiencies in physical security at PCLP and LGC facilities, implement a system of security inspections at all facilities, and improve security measures.	IX-8 – Many previously identified deficiencies were corrected; however, additional minor security and safety deficiencies were discovered during facility tours.	Correct minor deficiencies in physical security and safety.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The Company will correct these security and safety deficiencies.
INDIVIDUAL RESPONSIBLE	LGC and PCL&P field personnel
DATE IMPLEMENTED OR TO BE IMPLEMENTED	To be completed spring of 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	N/A

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
	IX-9 – The process for developing the PSPs, ERPs, Emergency Action Plans (EAPs), and the BCPs is informal and lacks key steps and input.	Formalize the process for developing, reviewing, testing, revising, and training on emergency and continuity plans. Assign primary responsibility for developing the ERP and EAPs to Operations, with support from IT/The Vice President of Gas Supply and Business Development. Primary responsibility for developing the BCP should be assigned to IT, with review and input from Operations.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted in Part
ACTION TAKEN or TO BE TAKEN	The Leatherstocking ERP is currently assigned to the Operations Department and is reviewed and revised by said Department.
INDIVIDUAL RESPONSIBLE	COO Matt Cook
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Currently implemented
IF ACCEPTED ONLY IN PART, PROVIDE REASON	The LGC ERP is reviewed and updated annually by the Operations Department.
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
	IX-10 – The PSP, ERP, and BCP are not sufficiently drilled or tested.	Develop a formal testing and drill program for the PSP, ERP, CSP, BCP, and the EAPs, utilizing a combination of drills, tabletop scenarios, and equipment testing as applicable.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The testing and drilling of the LGC will be the responsibility of the Corning Safety/Training Department, however at this time this Department does not have the resources needed to perform formal ERP testing and drilling as their primary focus is on providing qualification and training for operation of the natural gas system. Once the training load has leveled, they will begin to perform other training such as Emergency Response Plans. Develop a process to document “lesson learned” events, conduct or participate in tabletop exercises with other entities.
INDIVIDUAL RESPONSIBLE	Adam Nehring, Safety/Training Supervisor, PCLP General Manager, CIO Russ Miller
DATE IMPLEMENTED OR TO BE IMPLEMENTED	February 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	N/A

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
	IX-11 – PCLP has the capability to automatically contact its customers directly during an emergency but has not fully implemented this feature.	Complete a business case for implementing the cell phone alert software to document the cost versus benefits.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Create business case identifying additional costs associated with cell phone alerts by using automated customer contact list
INDIVIDUAL RESPONSIBLE	CIO Russell Miller
DATE IMPLEMENTED OR TO BE IMPLEMENTED	March 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Once the case is developed, a proper analysis and decision can be made going forward

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
	IX-12 – Storm kits required by the PCLP’s Emergency Response Plan have not been assembled for immediate emergency use.	Assemble the storm kits required by the PCLP Emergency Response Plan.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted	
ACTION TAKEN or TO BE TAKEN	Create three storm kits stored at PCLP HQ storeroom.	
INDIVIDUAL RESPONSIBLE	Pike General Manager Steven Grandinali	
DATE IMPLEMENTED OR TO BE IMPLEMENTED	November 2021	
IF ACCEPTED ONLY IN PART, PROVIDE REASON		
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	N/A	

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
	IX-13 – Physical security methods for facilities vary between Pike, Leatherstocking, and Corning.	Build a business case to centralize uniform management of security with unified camera management, unified card reader systems, unified alarm systems, etc. between the companies.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Build a business case to centralize uniform management of security with unified camera management, unified card reader systems, unified alarm systems, etc. between the companies
INDIVIDUAL RESPONSIBLE	CIO Russell Miller
DATE IMPLEMENTED OR TO BE IMPLEMENTED	July 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	Once business case is created, must develop an economic analysis to justify expense associated with risk mitigation

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
	IX-14 – Trainings and certifications required for IT staff are not documented.	Document required training, certifications, and skills for the IT Manager position for continuing education and to provide a foundational development plan for all future IT positions.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted	
ACTION TAKEN or TO BE TAKEN	Document IT staff training	
INDIVIDUAL RESPONSIBLE	CIO Russell Miller	
DATE IMPLEMENTED OR TO BE IMPLEMENTED	December 31, 2021	
IF ACCEPTED ONLY IN PART, PROVIDE REASON		
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY		

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
IX. EMERGENCY PREPAREDNESS (PAGE 48)		
	IX-15 – The company lacks policies governing IT asset lifecycle management.	Establish and document a policy governing IT asset lifecycle management.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Develop IT asset lifecycle management policies
INDIVIDUAL RESPONSIBLE	CIO Russell Miller
DATE IMPLEMENTED OR TO BE IMPLEMENTED	May 31, 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
X. CUSTOMER SERVICE (PAGE 71)		
Automate the LGC meter reading process to eliminate manual and redundant data entry tasks to improve efficiencies.	X-1 – LGC concluded that automation was unnecessary based on the number of customers it serves and made no changes to the meter reading process.	Implement improvements to the meter reading process that increase efficiency by eliminating duplicative and manual processes where feasible.

IS THE ABOVE FINDING ACCEPTED OR REJECTED:	Rejected
ACTION TAKEN or TO BE TAKEN	No further action
INDIVIDUAL RESPONSIBLE	COO Matt Cook
DATE IMPLEMENTED OR TO BE IMPLEMENTED	
IF ACCEPTED ONLY IN PART, PROVIDE REASON	The meter reading process at LGC for each month is as follows: Create route sheets; Read meters and enter reads onto route sheet; enter route sheet into CIS. After review of the current process, we do not see any duplicative processes that can be eliminated and that aside from going completely automated there are no other efficiencies that can be gained.
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	N/A

PRIOR MA RECOMMENDATION	MEI FOLLOW-UP FINDINGS AND CONCLUSIONS	MEI FOLLOW-UP RECOMMENDATIONS
X. CUSTOMER SERVICE (PAGE 71)		
Document policies and procedures to govern customer service practices.	X-2 – PCLP developed high-level narratives for accounts receivable, revenues, and cash handling; however, customer service lacks policies and procedures detailing how duties and responsibilities are to be performed.	Complete and distribute PCLP's Customer Service Handbook.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Company will compile existing and create new ongoing customer service-related procedures.
INDIVIDUAL RESPONSIBLE	Pike General Manager
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Ongoing process through December 31, 2022
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	