FirstEnergy

2800 Pottsville Pike
P.O. Box 16001
Reading, PA 19612-6001

June 30, 2023

VIA ELECTRONIC MAIL

Ms. Rosemary Chiavetta, Secretary
Pennsylvania Public Utility Commission
Commonwealth Keystone Building
400 North Street, 2nd Floor
Harrisburg, PA 17120

Re: Implementation Plan for the Management and Operations Audit of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company Docket Nos. D-2020-3023106, D-2020-3023107, D-2020-3023108, D-2020-3023109

Dear Secretary Chiavetta:

This filing is made in connection with the Pennsylvania Public Utility Commission's ("PaPUC") June 16, 2022 Final Order for the Implementation Plan of the Management and Operations Audit of Metropolitan Edison Company, Pennsylvania Electric Company, Pennsylvania Power Company and West Penn Power Company. Enclosed is the annual Implementation Plan Progress Report.

If you have any questions regarding the enclosed documents, please contact me.

Sincerely,

Joanne M. Savage

Joanne M. Savage
Director, Rates and Regulatory Affairs - PA
610-921-6525

cc: John Clista, jclista@pa.gov
George Dorow, Gdorow@pa.gov

Metropolitan Edison Company,
Pennsylvania Electric Company
Pennsylvania Power Company
West Penn Power Company
("Companies")

IMPLEMENTATION PLAN PROGRESS REPORT

for the

FOCUSED MANAGEMENT AND OPERATIONS AUDITS

June 30, 2023

<u>Table of Contents</u> <u>Page</u>

Recommendation III-1

Complete and retain documentation of a span of control analysis upon projected completion of reorganization in December 2023.

Response

Accepted.

Implementation Action

Upon implementation of the new human capital management ("HCM") system, Oracle, in January 2023, the Companies will complete a span of control report.

Once the HCM is implemented and this report is run, a more complete timeline will be developed to deliver a comprehensive span of control analysis.

<u>July 1, 2023 Progress Report</u>

The completion of this analysis is contingent upon the activation of the new Oracle FusionCloud HCM system which FirstEnergy has named, 'Empower', which is scheduled to be fully implemented in early July 2023. The project's originally scheduled date of December 31, 2022 was delayed to allow time to create a more seamless transition and positive user experience. Following the system implementation, the Companies will complete the span of control analysis prior to December 31, 2023.

Responsible Individual(s)

Katie Blandford – Manager, HR Technology Standards & Services

Danielle Lockwood – Manager, Employee Compensation & Payroll

Expected Completion Date

December 31, 2023

Recommendation III-2

Continue and complete the FE Forward Initiative with the integration of the Audit Bureau's recommendations for various functional areas in the 2021 Management Audit report.

Response:

Partially accepted.

Implementation Action:

The FE Forward ("FEF") initiative continues in its deployment as planned, and the Companies are in agreement with this portion of the recommendation. However, each of the various audit recommendations will need to be evaluated to determine whether they are appropriate for incorporation as FEF initiatives, based on criteria that were set for the scope of that initiative, which is an enterprise-wide effort of limited scope, and which is not specifically focused on Pennsylvania operations.

July 1, 2023 Progress Report:

The initial pipeline of FEF initiatives was developed in early 2021, prior to the Audit Bureau's recommendations. However, by late 2022 that pipeline required a focused refresh to improve FirstEnergy's operations and maintenance ("O&M") cost structure due to inflationary pressure and some FEF initiatives not reaching their full financial goals.

A FEF refresh was initiated across a ten-week period from November 2022 to February 2023. This process focused on identifying new initiatives and rescoping existing initiatives that would deliver recurring O&M earnings savings while reinforcing mindset and behaviors of continuous improvement and innovation throughout the entire organization. During this time, the FEF team developed and sequenced a refreshed set of initiatives to help achieve O&M reduction goals and from this effort, 44 new initiatives were identified.

Given the O&M focus of the FEF refresh as well as the enterprise-wide nature of the program, the Audit Bureau's recommendations, while considered during the FEF refresh in compliance with Recommendation III-2, were not part of the 44 new FEF initiatives. Instead, the accepted recommendations are being addressed separately by leadership in the respective functional areas that support Pennsylvania operations with specific implementation plans outside of FEF.

Responsible Individual(s):

Gary Grant - Vice President, Transformation

Expected Completion Date:

February 2023

Recommendation IV-1

Cooperate fully with all ongoing investigations and implement all approved recommendations for remediation determined by the completed internal and governmental investigations and any settlement terms arising therefrom.

Response:

Accepted.

Implementation Action:

FirstEnergy Corp. and its subsidiaries have fully cooperated with ongoing government investigations and intend to continue their cooperation. As of the date of this Implementation Plan, FirstEnergy Corp. is subject to a Deferred Prosecution Agreement with the Department of Justice ("DOJ"), entered on July 21, 2021, the obligations under which it is fully complying with and will report to the DOJ, as required under the terms of that agreement.

<u>July 1, 2023, Progress Report:</u>

The Company has continued to cultivate and maintain a culture of integrity, safety, reliability, and operational excellence. The Company continues to focus on ethics and compliance as cornerstones of its operations and as values critical to its growth and sustained performance. FirstEnergy has shown further progress in not only meeting, but exceeding the expectations and obligations set forth in the DPA.

The Office of Ethics and Compliance ("OEC") has continued to oversee the Company's dedication to its compliance culture. As the department charged with creating and developing compliance-related policies, procedures, and controls, its work is integral to FirstEnergy's business strategy and governance. The Company has undertaken numerous initiatives that promote the importance of speaking up consistently. Those initiatives include regular Company town hall meetings, trainings and other company-wide events related to FirstEnergy's "speak up" culture as well as employee award programs incentivizing transparency and ethical conduct such as the President's Award and the Company's Gift-o-Gram programs. Among the criteria for each is demonstrating courage to speak up when something is wrong, or about to go wrong. The OEC holds the highest ethical standards, and holds all employees, including themselves, accountable. As the Company's Code of Conduct, "The Power of Integrity"—which is applicable to all Company personnel, including its Board of Directors (the "Board"), officers, employees, contractors, and temporary workers—makes clear, the Company is focused on empowering its personnel to feel comfortable vocalizing their concerns under any circumstances. Through the OEC, FirstEnergy has made clear to all employees its expectation that they must act with integrity and in conformity with Company policies, procedures, and directives, and that they have numerous resources at their disposal to do so.

Responsible Individual(s):

Erika Ostrowski – Associate General Counsel

Antonio Fernandez – Vice President, Chief Ethics & Compliance Officer

Expected Completion Date:

Ongoing

Recommendation IV-2

Carefully track and document ongoing activities related to the investigations and litigation, so the costs associated with dealing with the matter are appropriately segregated to minimize negative impacts to ratepayers.

Response:

Accepted.

Implementation Action:

The FirstEnergy Legal department has set up separate matters through its third-party matter management and billing system that ensures that all activities and costs related to the referenced investigations and litigation are segregated and allocated to FirstEnergy Corp. The existing system will be maintained to ensure proper allocation.

July 1, 2023 Progress Report:

FirstEnergy considers all internal labor costs, external legal fees, and any related expenses associated with the investigation conducted by the U.S. Attorney's Office for the Southern District of Ohio to be expenses incurred by FirstEnergy Corp. Accordingly, all such costs are appropriately charged to order number 3004082 which settles 100% to cost center 700740 at FirstEnergy Corp., with no such costs charged, allocated, or assigned to any utility subsidiary.

Responsible Individual(s):

Art Richards – Director, General Accounting

Steve Vucenovic – Manager, Corporate Business Services

Erika Ostrowski – Associate General Counsel

Expected Completion Date:

Ongoing

Recommendation V

Develop and implement approved enhancements to the Compliance Program. Implement appropriate testing criterion for testing the key controls to strengthen FirstEnergy's internal control environment and ultimately resolve the noted material weakness in internal control over financial reporting.

Response:

Accepted.

Implementation Action:

Outside counsel (representing the FirstEnergy Corp. ("FirstEnergy") Board of Directors) conducted an evaluation of the structure, operation and effectiveness of the Ethics & Compliance Program. A list of 118 programmatic actions were adopted by the Board of Directors to further mature FirstEnergy's ethics and compliance program and culture. The Office of Ethics & Compliance is accountable for ensuring these actions are implemented consistent with the Board's direction. Oversight of the performance of those actions includes but is not limited to:

- On a bi-weekly basis, progress towards completion of the programmatic actions is reported to the Company's Executive Council and other stakeholders (e.g., the Company's external auditor, the Board's counsel, key members of management, etc.)
- At least quarterly, the Board of Directors, the Audit Committee of the Board, or the Compliance Subcommittee of the Audit Committee receive updates on the status of efforts associated with the programmatic actions.
- Prior to a programmatic action being deemed complete, documentation of the steps taken to address the action is collected and presented to outside counsel (representing the Board) to confirm management's determination that the action has been completed.

Further, FirstEnergy's Internal Audit function has on its audit plan an Ethics & Compliance Program Review to review Ethics program project management process and controls to ensure appropriate governance over implementation of programmatic actions and evaluate operating effectiveness. As of December 31, 2021, internal controls over financial reporting were operating effectively to prevent or detect material financial statement errors in a timely manner. The material weakness was remediated in 2021. Management and the Board of Directors, along with the Audit Committee and its newly formed subcommittee, focused on remediating the material weakness. The following summarized remedial activities have been completed:

- Termination and separation of certain members of senior management;
- Appointment of key personnel in senior management;
- Establishment of the new subcommittee of FirstEnergy's Audit Committee;
- Identifying and implementing changes and enhancements to the compliance program and structure;

- Board of Directors' reinforcement and executive team's recommitment to setting appropriate tone at the top; and
- Increased training and communication on ethical standards, expectations, compliance requirements, and policies and procedures.

A comprehensive remediation plan was developed and has been implemented, including defined action items for each of the activities noted in the list above. Internal Audit, management, and the Board of Directors monitored the implementation of these activities and concluded that based on the actions taken, the material weakness was remediated.

<u>July 1, 2023 Progress Report:</u>

As stated in our initial implementation plan, the material weakness was remediated in 2021 and no additional material weaknesses have been identified. Internal Audit continues to evaluate the design and operational effectiveness of FirstEnergy's internal controls. For the calendar years ending December 31, 2021 and December 31, 2022, internal controls over financial reporting operated effectively to prevent or detect material financial statement errors in a timely manner.

FirstEnergy's Ethics & Compliance group has contracted with Orrick, Herrington & Sutcliffe, LLP ("Orrick") to conduct an external evaluation of its Ethics & Compliance program. Internal Audit is staying abreast of scope, approach and will review the final report at the conclusion of the third-party review. Internal Audit's review of the Ethics & Compliance program will be included in the 2024 Audit Plan, with periodic internal audit reviews thereafter. Orrick has asked for a draft engagement plan for the 2024 internal audit by the end of 2023, to close the programmatic action requiring Internal Audit to perform periodic reviews of the Company's Ethics & Compliance program.

Responsible Individual(s):

Antonio Fernandez – Vice President & Chief Ethics & Compliance Officer

Laura Mollenshott – Director Financial & Corporate Services Audit

Expected Completion Date:

Ongoing

Recommendation VI-1

Conduct periodic market studies to confirm FirstEnergy Service Company's cost of services are at or lower than market, and the FE-PA Companies are charging the higher of cost or market for goods/services to affiliates.

Response:

Partially accepted.

Reasoning:

The Companies accept the recommendation to conduct a periodic market study to confirm FirstEnergy Service Company costs are at or lower than market (see Implementation Action below). However, the Companies do not accept the recommendation to conduct a study to confirm that the Companies are charging the higher of cost or market for goods/services to affiliates. The most significant charges in this category are those related to internal labor for mutual assistance for storm restoration. The Companies' Human Resources team performs periodic market studies to ensure that all employees are compensated at a fair market rates. Because these labor charges are then charged to affiliates at cost, the auditor's concern is adequately addressed. Instances of goods being charged from the Companies to an affiliate are very infrequent and, in most instances, require Commission review and approval of the transfer, including the cost for that transfer. As such, a periodic review of charges specifically made from the Companies for goods and services to their affiliates is redundant and unnecessary.

Action:

The Companies will complete a market study to validate that the cost of services provided by FirstEnergy Service Company are at or lower than market by December 31, 2022, and at three-year intervals thereafter. Services included in the scope of this assessment will include those falling under the following areas of responsibility: Information Technology; Human Resources; Workforce Development; Customer Services; Transmission & Distribution Technical Services, Environmental; Claims; Real Estate; Admin Services; and Supply Chain.

<u>July 1, 2023 Progress Report:</u>

PA Business Services obtained from SAP a listing of assessments to the PA Companies applicable to year 2020 and leveraged the work from a recently completed benchmarking study for Jersey Central Power & Light as the process and control for ensuring those services charged to ratepayers are best for the PA Companies in terms of value, cost effectiveness, etc. Interviews were conducted with management employees of cost centers that fell within the benchmarking requirements. Each area indicated what benchmarking studies they have undertaken (within a recent 3-year time frame) to evaluate and decide if the function is meeting specific criteria that is in the best interest of ratepayers. The benchmarking study and summary details have been documented. The PA Companies utilized 2020 data to complete benchmarking studies congruently with other jurisdictions within FirstEnergy's operating companies. The next study will be completed in 2024 and will encompass analyzing 2023 data.

Responsible Individual(s):

Joseph Loboda - Director, SC Strategic Category Management

Michael C. Walp – Manager Business Services - PA

Expected Completion Date:

December 31, 2022 and ongoing.

Recommendation VI-2

Correct administrative oversight controls to ensure every notice and summary information of future debt securities issuances by FE-PA Companies are filed with the PUC within 60 days.

Response:

Accepted.

Implementation Action:

Regulatory notices and summary information reporting of future debt securities issuances will be added to each debt securities issuance closing checklist in order to ensure the required notice filings are made within 60 days of a transaction closing.

July 1, 2023 Progress Report:

Each of the last four FE-PA debt securities issuances included the regulatory notice and summary information reporting as part of the closing checklist, which process will be routine moving forward.

Individual(s) Responsible:

Ermal Fatusha – Director, Capital Markets

Tori Giesler – Managing Counsel, Legal

Expected Completion Date

Completed.

Recommendation VI-3

Begin tracking pole attachment invoice receivables that are 60, 90, 120 and 180 days outstanding while charging late fees at each overdue interval to discourage late payments and improve collection performance for current arrearages at the FE-PA Companies.

Response:

Partially accepted.

Reasoning:

The Companies have a process for tracking pole attachment rental invoices and payments. The tracking process includes escalation steps for collection of past-due invoices. In addition, approximately 80% of the balance used to portray a one-time savings as well as part of the auditor's recommendation is representative of receivables related to several Verizon subsidiaries' 2019 Pole Attachment Fees. Due to ongoing litigation, Verizon has not remitted payment for these receivables. Recent rulings from the Commission have the potential to lead to an under collection of this receivable. An estimated reserve, consistent with the process outlined above, has been established until the litigation is resolved. In instances such as this, the application of late fees would not discourage nor improve collectability.

Implementation Action:

Currently, prior to month-end close, FEU Reporting & Utility Billing facilitates a process performed by Utility Business Services to review outstanding Sales & Distribution ("SD") Non-Consumption Receivables for collectability. Based on business unit feedback, items where a customer is not intending on paying or intending on partially paying are reserved as uncollectible. Based on escalation stages, an outstanding invoice 60 days past due populates the report and will write off at 182 days past due unless an account is locked. This review is inclusive of pole attachment invoice receivables. Upon feedback with the business unit, some pole attachment receivables are prevented from write off due to ongoing collection efforts. Business Services would reserve as uncollectible based on the business unit's feedback. This process serves as a mechanism for tracking pole attachment invoice receivables that are outstanding. Dunning locks are presently placed on invoices that are 150 days past-due so to retain visibility of all past-due pole attachment rental invoices.

In addition, the business unit is working with Business Services and IT to create a report that provides visibility of all unpaid rental invoices regardless of age past due. This will further enable the Companies to pursue collection of unpaid rental invoices.

<u>July 1, 2023 Progress Report:</u>

There has recently been a change to the data procurement methods associated with tracking unpaid rental invoices which, consequently, has delayed the creation of the report. The targeted date for implementation is now September 30, 2023. In the interim, dunning locks will continue to be applied to accounts to retain visibility of all past-due pole attachment rental invoices in order to prevent the charging of late fees for non-payment and to prevent the write-off of the accounts.

Responsible Individual(s):

Deanna Dewitt – Manager Joint Use & Cable Locating

Michael Walp – Manager Business Services Pennsylvania

Expected Completion Date:

September 30, 2023

Recommendation VI-4

Perform comprehensive, periodic updates to FirstEnergy's CAM to ensure accurate and relevant information.

Response:

Accepted.

Implementation Action:

FirstEnergy Corp.'s subsidiaries will review and document guidance policies, procedures and processes for the periodic review of the Cost Allocation Manual ("CAM"). This review will include input from Legal, Accounting, Business Services, Rates & Regulatory Affairs, and FERC & State Compliance regarding documented services, cost allocation methodologies, etc.

July 1, 2023 Progress Report:

FirstEnergy has initiated a formal comprehensive review of its CAM. The scope of this project is broken down into three phases: Phase One consisted of FirstEnergy completing a gap closure analysis of the current effective versions of the CAM, the Service Company Agreement and the Mutual Assistance Agreement. The gap analysis focused on identifying areas of non-compliance with applicable federal and state regulations or provisions in the existing PaPUC-approved Agreements, as well as processes or programs that may be improved upon. In Phase Two, FirstEnergy focused on addressing those gaps, which included updating and revising the CAM, Service Company Agreement and Mutual Assistance Agreement to close the gaps identified in Phase One of the project. In Phase Three, FirstEnergy will build out new processes to ensure annual review and updates to the CAM, Service Company Agreement and Mutual Assistance Agreement as well as develop a basic-level training for all employees and an advanced training for targeted groups needing a deeper understanding of the CAM, which training will happen at routine intervals.

Responsible Individual(s):

Olenger Pannell, Vice President, Compliance & Regulated Services

Expected Completion Date:

December 31, 2022, and ongoing.

Recommendation VI-5

Evaluate the current cost allocation factors to assess how accurately they represent the most relevant cost drivers, update the SA after the current re-organization is complete to include robust descriptions of all goods/services provided to the FE-PA Companies, and file the SA with the PUC for approval.

Response:

Partially accepted.

Implementation Action:

The Controllers department will form a team comprised of General Accounting and the Corporate/FEU/FET Business Services groups to update the Description of Products & Services within the FESC Shared Service Agreement.

The Legal department will update the FESC Shared Service Agreement and execute the agreement amongst the various FirstEnergy Corp. affiliates and ensure all regulatory approvals are acquired as appropriate.

<u>**July 1, 2023 Progress Report:**</u>

A FirstEnergy team comprised of subject matter experts from General Accounting and Business Services performed a comprehensive review of cost allocation factors as part of the Cost Allocation Manual project (See Recommendation VI-4). This review led to an update to the FESC Shared Services Agreement to reflect the current organization structure and related goods and services provided which was reviewed and filed with the PUC by the legal department on March 6, 2023.

Responsible Individual(s):

Tracy Ashton - Assistant Controller, Corporate

Expected Completion Date:

1st Quarter 2023

Recommendation VI-6

Maintain transparent records of the additional costs incurred as a result of the investigations and fallout related to bribery charges in Ohio to demonstrate prudent and reasonable operating costs in any future rate case proceeding.

Response:

Accepted.

Implementation Action:

The FirstEnergy Legal department has set up separate matters through its third-party matter management and billing system that ensures that all activities and costs related to the referenced investigations and litigation are segregated and allocated to FirstEnergy Corp. The existing system will be maintained to ensure proper allocation.

July 1, 2023 Progress Report:

FirstEnergy considers all internal labor costs, external legal fees, and any related expenses associated with the investigation conducted by the U.S. Attorney's Office for the Southern District of Ohio to be expenses incurred by FirstEnergy Corp. Accordingly, all such costs are appropriately charged to order number 3004082 which settles 100% to cost center 700740 at FirstEnergy Corp., with no such costs charged, allocated, or assigned to any utility subsidiary.

Responsible Individual(s):

Art Richards – Director, General Accounting

Steve Vucenovic – Manager Corporate Business Services

Erika Ostrowski – Associate General Counsel

Expected Completion Date:

Ongoing

Recommendation VII-1

Perform a comprehensive update to ensure all key elements are included in all policies/procedures/processes within the Finance and Accounting departments.

Response:

Accepted.

Action:

The Companies will perform a comprehensive review of all policies, procedures and processes within its Finance and Accounting departments as identified by the audit report to ensure they contain all necessary and relevant information and are up to date.

<u>July 1, 2023 Progress Report:</u>

Management identified 33 policies, procedures and processes for review. To date, 25 policy reviews have been completed, three policies are under review by management and five are in the process of being updated. The Companies expect the remainder of the policies under review to be completed by December 31, 2023.

During these reviews, each policy was assigned a risk rating. The ratings are used to determine the review frequency of each policy in the future. The ratings and review frequency are as follows: low – every 4 to 5 years; medium – every 3 years and high – annually.

Individual(s) Responsible:

Tracy Ashton – Assistant Controller, Corporate

Expected Completion Date:

June 30, 2023.

Recommendation VII-2

Comply with the requirements set forth in the various ongoing investigations to regain the confidence of the credit community.

Response:

Accepted.

Implementation Action:

Many actions have been taken since the onset of the ongoing investigations to regain confidence in the credit community. Since the Fall of 2020, FirstEnergy Corp. ("FirstEnergy" or "Company") has proactively reached out to the three credit rating agencies, S&P, Moody's and Fitch, and maintained an open dialogue on a monthly basis to keep them aware of the leadership transition, governance and compliance actions, FirstEnergy's focus on improving its credit metrics and its commitment to return to investment grade ratings as soon as possible and confirming that strong credit ratings at the FirstEnergy utilities are key priorities. FirstEnergy is continuously working with the credit rating agencies to develop a clear outline of what is needed to return to investment-grade credit ratings, beginning with the resolution of the deferred prosecution agreement reached in July 2021 and the remediation of the material weakness in internal controls associated with tone at the top, in October 2021, among some of the actions. FirstEnergy as an organization is continuing to drive cultural changes across the company and is keeping compliance and integrity at the center of everything the Company does in order to continue rebuilding the credit community's trust and confidence. in FirstEnergy. Additional information on updates with the various ongoing investigations and governance and ethics initiatives are communicated to the Financial Community through the quarterly earnings webcasts, as well as through the published Strategic and Financial Highlights, and FirstEnergy FactBook.

July 1, 2023 Progress Report:

FirstEnergy is currently engaged in frequent communications with the credit rating agencies, typically on a weekly and sometimes daily basis, keeping them apprised on any substantial Company developments, and offering timely responds to any request. FirstEnergy has taken significant actions to enhance its culture, including building an Ethics & Compliance department, bringing in numerous external executives and board members, and establishing integrity as a core value as represented in its mission statement. FirstEnergy has also taken significant steps to enhance its credit metrics. These include: the issuance of $1B of equity to Blackstone Infrastructure Partners, which closed on 12/13/21; the sale of 19.9% of its FirstEnergy Transmission, LLC ("FET") subsidiary to Brookfield Super-Core Infrastructure Partners ("Brookfield") for $2.375B, which closed on 5/31/22; and an additional sale of 30% of FET to Brookfield for $3.5B, which is targeted to close in Q1 2024. FirstEnergy has used and plans to use the proceeds from these sales in a credit supportive manner, to strengthen its balance sheet and invest in its transmission and distribution systems.

These actions have yielded significant progress towards regaining confidence within the credit community. On July 22, 2022, Fitch upgraded FirstEnergy to investment grade, with BBB- issuer and senior unsecured credit ratings, and FirstEnergy's Pennsylvania utilities were upgraded to a BBB issuer rating (BBB+ and A- senior unsecured and secured credit ratings, respectively). On February 10, 2023, S&P put FirstEnergy, as well as all of its Pennsylvania utilities, on positive outlook. Positive resolution of this outlook would move FirstEnergy's senior unsecured credit rating back to investment grade, in addition to credit rating upgrades for its Pennsylvania utilities.

Responsible Individual(s):

Gina Caskey **–** Director, Investor Relations & Corporate Responsibility

Expected Completion Date:

Ongoing

Recommendation VII-3

Test the new internal controls over financial reporting and obtain an opinion from the external auditor without a material weakness.

Response:

Accepted.

Implementation Action:

Recommendation is complete. Material weakness was remediated as of September 30, 2021. PwC's year-end audit opinion was issued with the Form 10-K filed on February 16, 2022.

July 1, 2023 Progress Report:

The implementation of this recommendation is complete as noted in the implementation plan. Control testing is already complete, and the related audit opinion was issued on February 16, 2022. No further progress is expected.

Responsible Individual(s):

Tracy Ashton – Assistant Controller, Corporate

Laura Mollenshott – Director, Financial & Corporate Services Audit

Expected Completion Date:

Completed.

Recommendation VIII-1

Improve electric reliability performance by implementing remedial programs that will effectively address the top outage causes within the FE-PA Companies control (e.g., Equipment Failure, Line Failure, Animals) as well as actively identify priority off-ROW trees for removal where possible.

Response:

Accepted.

Implementation Action:

Operationally, it is imperative that the Companies deliver safe and reliable service, invest to continue improving the resiliency of their distribution systems, and strive for a high level of performance with regard to all regulatory requirements. The Companies continue to invest in their distribution systems and improve reliability through their LTIIP II programs, with consideration of continuing their investment through the filing of a third LTIIP for each Company in 2024. Nearing the end of LTIIP II, the focus remains on:

- Asset Health Improvement
  - System hardening
  - Circuit rehabilitation and targeted conductor/component replacements
- Minimizing Outage Exposure
  - Splitting large circuits and sectionalization
- Operational Flexibility
  - Setting the stage for future automation through circuit ties and SCADA devices

These investments in distribution grid infrastructure and emerging technology will be further supported through the implementation of the Advanced Distribution Management System planned for completion in 2023. This project will enhance distribution grid management and optimize performance across each of the Companies' operations.

The Companies also continue to prioritize the identification and removal of off-ROW priority trees. In addition, a number of enhancements are planned to be implemented over the course of the next two to three years:

- A new Vegetation Management System ("VMS") is planned to be deployed in 2023. The new VMS will improve tracking capabilities and will also allow for forestry staff to communicate with their crews and log post-trim inspections.

• Currently, some vegetation management contractors perform their own work planning (i.e. pre-trim circuit inspections to identify necessary trimming and removals as well as making customer notifications). In 2023, the Companies will begin using third-party work planning contractors to perform all work planning activities. This is expected to enhance consistency of trimming across the service territory and allow for improved customer communication.

• Lastly, the Companies will evaluate the expanded use of the aerial saw for trimming distribution circuits. The aerial saw is an efficient and effective tool that is currently being used on transmission circuit corridors to complete trimming, when possible.

July 1, 2023 Progress Report:

The Companies continue to execute their LTIIP II programs with minimal deviation or modification from the original filed plans. Annual updates for prior year actuals and current year plans are outlined in the Annual Asset Optimization Plans as filed in March 2023.[1] An increased investment is planned over the remainder of LTIIP II and for a future LTIIP III, with a larger focus on asset health initiatives that replace aging infrastructure and improve distribution system resiliency.

The Companies completed the full scope of the Advanced Distribution Management System implementation in the first quarter of 2023.

2023 Vegetation Management initiatives include:

- A new VMS that is planned for deployment across all companies by the end of 2023.
- Expanded use of the aerial saw for trimming distribution circuits across all companies.
- Use of third-party work planners to perform pre-maintenance work planning activities.

Responsible Individual(s):

Scott Wyman – President, Pennsylvania Operations

Expected Completion Date:

December 31, 2024.

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[1] Docket Number: M-2023-3038637 – Approved May 24, 2023; Docket Number M-2023-3038634, M-2023-3038636 and M-2023-3038635 – Approved June 9, 2023.

Recommendation VIII-3

Review and identify why field operations employees are incurring excessive amounts of overtime and promote and/or exercise the companies' right to equally distribute emergency callouts.

Response:

Accepted.

Implementation Action:

The Companies will perform a review to identify and assess individuals who are incurring fifty percent or more of overtime as compared to straight time and determine whether the Companies have the right to more equally distribute overtime, while also taking into account specific collective bargaining unit requirements. The benefits of additional reporting and/or monitoring will be reviewed, and such reporting will be implemented where it is deemed appropriate.

<u>July 1, 2023 Progress Report:</u>

Overtime was reviewed from January 1, 2022 through March 31, 2023. During this period, 142 Pennsylvania operations employees had greater than or equal to 50% overtime, much of which was related to external factors. After excluding overtime related to storms, failures, and damage claims, three individuals had greater than 50% overtime compared to straight time. For those three individuals, the majority of overtime, after storms, failures, and damage claims were excluded, was planned overtime and in accordance with company policy and bargaining unit agreements.

This overtime is acceptable and no further reporting is recommended at this time.

Responsible Individual(s):

Scott Wyman – President, Pennsylvania Operations

Expected Completion Date:

2^{nd} Quarter 2023

Recommendation VIII-4

Review and redesign the training and learning management system(s) to create a centralized system to properly manage and report on employee training requirements and certification status.

Response:

Partially accepted.

Implementation Action:

As noted above, the Companies intend to establish role-based curriculums for their field workers in the Oracle LMS. This functionality will provide a centralized system to properly manage and report on employees' safety or skills training requirements and certification status. The steps to reaching this state include:

1. Identify roles for all Pennsylvania field workers.
2. Assign training required for safety/skills-related compliance and certifications for each role.
3. Ensure these roles are established in Oracle by the go-live date.
4. Conduct pilot testing in Q1 2023 to ensure role assignments are functioning as intended.

<u>July 1, 2023 Progress Report:</u>

The Empower Learning System platform serves as the means to meet this requirement. This platform will be fully available in July 2023 and will provide centralization of training for management and reporting purposes. Following system implementation and notwithstanding any significant setbacks, reporting on employee safety and skills training requirements and certification status is expected to begin in mid-September 2023.

Responsible Individual(s)

Susan Boggs – Director Regional Workforce Development

Kevin Sestak – Director Safety Training & Work Practices

Expected Completion Date

3rd Quarter 2023

Recommendation VIII-5

Review the Met-Ed remediation measures for Penelec, Penn Power, and West Penn Power and implement as needed to standardize procedures to reduce the likeliness of a similar incident occurring at all FE-PA Companies.

Response

Accepted.

Implementation Action

The Companies have already collectively adopted certain of the remediation measures for applicability across all four of the Pennsylvania operating companies. In particular, standardized revisions were made to the construction standards for all four companies, and related training is in the process of being deployed for all four of the companies. In addition, a structured review of the field manuals for all of the Companies has already been completed.

<u>July 1, 2023 Progress Report</u>

Hot Line Clamp Inspection & Replacement Program Updates

Training was deployed and completed for all four companies by December 31, 2022.

Penelec – A 5-year inspection and replacement program was initiated in June 2019. Inspection was completed in December 2022. Mitigation is on schedule to be completed by December 2024.

Penn Power - A 5-year inspection and replacement program was initiated in June 2022. The inspection process is approximately 40% complete. Mitigation has begun and is in progress. The program is forecasted to be completed on schedule within the 5-year plan.

West Penn Power - The former AYE standard required that all hot line clamp installations included a stirrup; this was the common practice. The initial inspection found very few hot line clamps attached directly to the primary wires. Any non-standard installations identified during annual circuit inspections are being corrected within the existing Inspection and Maintenance overhead line inspection program.

Responsible Individual(s)

Scott Wyman – President, Pennsylvania Operations

Expected Completion Date

December 31, 2022 and ongoing

Recommendation X-1

Determine the cause for the significant increases in average inventory balances; and create an action plan to decrease balances and improve inventory turnover performance to match internal goals.

Response:

Partially accepted.

Implementation Action:

Given the context explained above, the Companies intend to target second quartile benchmark performance (i.e., 1.56 for 2022) turnover rates and will maintain continued reporting and oversight of inventory levels to facilitate meeting this goal.

July 1, 2023 Progress Report

Supply chain challenges experienced over the past 18 months have resulted in significant increases in lead time, cost increases, shortages of raw material and labor, as well as capacity issues with suppliers. The Companies have taken mitigation measures to address these factors which have adversely impacted material availability. The mitigation measures include expanding the supply base and making larger purchases of materials to help ensure that the Companies are properly positioned to serve customers. High inflation has also had a significant impact on supply chain operations. These impacts have resulted in increasing inventory balances and costs with a year-to-date turnover rate of 1.63 through April 2023. The Companies continue to reduce inventory where appropriate and will focus on further reductions as lead times decrease.

Responsible Individual(s)

Santo Pinzone – Director, SC Material Operations

Expected Completion Date

Ongoing

Recommendation XI-1

Survey customers on their satisfaction with the IVR technology, and implement remedial actions based on the survey results.

Response:

Accepted.

Implementation Action:

A five-question survey will be implemented in order to gain a better understanding of the level of customer satisfaction with the Companies' interactive voice response ("IVR") technology. Specifically, within one day of the customer's contact, a survey is emailed to any customer who completes a transaction with a live agent after using the IVR. All customers who utilize the IVR technology, including those who do not require a live agent. In addition to the surveys, research will be conducted with peer utilities to determine potential best practices. Leveraging the analysis of survey results and peer utility best practices, remedial actions will be identified as well as a plan to implement.

<u>July 1, 2023 Progress Report:</u>

The Companies have completed the following:

- A five-question survey process was implemented on June 1, 2022 to gather information on the customer experience with the Companies' IVR.
- The day following the customer transaction, an email containing the survey is sent to the customer asking them about their experience with the IVR.
- Conducted peer utility best practices and remedial actions research with UGI and Duquesne Light.

FirstEnergy is in the process of a company-wide transformation to replace many of its core technical systems, including the IVR system. In consideration of this replacement, some simple enhancements were made to improve the IVR customer experience in 2022. This included streamlining the outage reporting process to make it easier to report an outage, new predictive intent functionality when a customer is impacted by an outage to take them directly to the outage menu, the ability to sign-up for text alerts for outage updates, and the ability to sign-up for eBill within the IVR.

In 2023, enhancements to the existing IVR were halted in preparation for replacement of the core technical systems. Once the new system is in place, enhancements informed by survey responses will be evaluated for additional IVR improvements.

Responsible Individual(s):

Lisa Watson – Manager, Customer Insights

Expected Completion Date:

December 31, 2025

Recommendation XI-2

Establish collection agency goals based upon net collection performance, track collection agency performance based upon actual dollars placed with each agency and hold the agencies accountable for their performance by eliminating agencies that can't achieve the established goals.

Response:

Partially accepted.

Reasoning:

While the Companies appreciate the goals of the recommendation and share in the value that the auditors place on collection performance, agencies that cannot meet the desired goal at an individual tier may not be eliminated from the entire placement structure but may have the accounts and amounts assigned to them adjusted and/or the tier changed to align to another tier that may better fit their business model.

The Companies have a process in place called "transfer to active". As part of this process, each month, arrears dollars are transferred from final-billed accounts to active accounts that have been identified as being associated with the same responsible party. These transfer to active dollars are included in the total placement dollars, while the recoveries are not. Therefore, the performance that agencies are held to may not fully reflect the Companies' additional efforts to collect through this process, to their detriment.

Implementation Action:

The Companies will place an emphasis on improving the dollars recovered by third-party collection agencies in the Primary tier by taking actions such as:

- Meeting with other non-affiliated Pennsylvania electric distribution companies to understand how they are reporting their outcomes, the timing of their process, and how/if they have a transfer to active process;
- Issuing requests for proposals ("RFPs") for a new middleware vendor that can support improved reporting and distribution of collections work to those agencies that perform at or above expected levels;
- Issuing RFPs for collection agencies to integrate with the new middleware vendor;
- Implementation of scorecard reporting around net collection performance, specifics for accounts, and dollars placed; and
- Evaluation of the potential to quantify the impact of the transfer on active process on net collection performance.

<u>July 1, 2023 Progress Report:</u>

The Companies met with their non-affiliated Pennsylvania electric distribution company peers to understand how they are reporting their outcomes, the timing of their process, and how/if they have a transfer to active process in March 2022. In addition, RFPs for a new middleware vendor that can support improved reporting and distribution of collections work to those agencies that perform at or above expected levels were issued in in December 2021, while RFPs for collection agencies to integrate with the new middleware vendor were issued in April 2022.

Scorecard reporting around net collection performance, specifics for accounts, and dollars placed remains an initiative in progress. Preliminary reporting is in place with final scorecard reporting expected by December 2023.

Finally, the Company's evaluation of the potential to quantify the impact of the transfer on active process on net collection performance was completed in December 2022. Ultimately, the Companies have been unable to quantify the impact because the identifier could not be passed through EDI and recorded in the system based on current processes.

Responsible Individual(s):

Justin Good – Manager, Revenue Operations

Expected Completion Date:

December 31, 2023

Recommendation XI-3

Study potential solutions to reduce arrearages including an analysis of customer segmentation as part of the FE Forward initiative.

Response:

Partially accepted.

Reasoning:

Global arrears goals are established enterprise-wide which take into consideration the differences by jurisdiction to account for regulatory and operational impacts to outcomes. For Pennsylvania, arrears data reported in the universal service program ("USP") reports has been under consideration by various working groups for many years with the goal being achievement of an apples-to-apples comparison. Further, it is important to remember that COVID has had a significant impact on arrears levels in 2020 and 2021. It is currently anticipated that the impacts from COVID will continue through 2025.

Implementation Action:

For the reasons identified above, the reporting requirements required by Section 56.231 of the Commission's regulations provide a more consistent comparison source and will be used to track the Companies' progress. Specifically, the Companies will work to drive consistency in reporting and reduce arrears and write-offs by automating prioritization and scheduling of account actions in the following ways:

- The Companies will meet with other non-affiliated Pennsylvania electric distribution companies to understand how they are reporting arrears figures in the USP and Section 56.231 reports in an effort to present this data consistently;
- As part of the FE Forward initiative, the Companies will implement a tool to assist with scheduling prioritization for collections activities, which will better allow the Companies to segment and prioritize customers and match collection activities to the predicated outcome and desired goal of reducing arrears and write-offs;
- As part of the FE Forward initiative, the Companies will work toward integrating digital communications into their collection routine which, when fully implemented, will allow the Companies to communicate digitally with the customer regarding past due balances; and
- Individual arrears targets will be established by each of the Companies.

July 1, 2023 Progress Report

The Companies are working to drive consistency in reporting and to reduce arrears and write-offs by automating prioritization and scheduling of account actions in the following ways:

- By the end of December 2023, the Companies will have met with other non-affiliated Pennsylvania electric distribution companies to understand how they are reporting arrears figures in the USP and Section 56.231 reports in an effort to present this data consistently.
- In January 2023, as part of the FE Forward initiative, the Companies implemented a tool to assist with scheduling prioritization for collections activities, which better allows the Companies to segment and prioritize customers and match collection activities to the predicated outcome and desired goal of reducing arrears and write-offs.
- As part of the FE Forward initiative, the Companies are working toward integrating digital communications into their collection routine which, when fully implemented, will allow the Companies to communicate digitally with the customer regarding past due balances.
    - The Companies will be implementing several digital communication functions between June and September 2023:
        - Digital collections
            - Completed June 2023
        - Digital last noticing
            - To be completed based on timing of feedback of external stakeholders as established in our Joint Petition for the Approval of Their Involuntary Remote Disconnect Procedures
        - Digital Post Termination Notice
            - To be completed September 2023
- As of February 2023, each of the Companies has established individual arrears targets.

Responsible Individual(s):

Justin Good – Manager, Revenue Operations

Expected Completion Date:

December 31, 2023

Recommendation XIV-1

Evaluate the safety performance goal setting strategies for effectiveness and efficiency. The companies should set challenging yet attainable goals, individualized for each operating company, to encourage reasonable improvement while continuing to nurture the underlying safety culture.

Response:

Accepted.

Implementation Action:

The Companies maintain certain shared metrics with their affiliates due to the fact that it is critical for the safety culture that the Companies continuously reinforce the enterprise-wide shared mission of zero lifechanging events and top-decile industry safety performance. Despite this shared mission and associated metrics, the Companies remain committed to their core value of safety and continue to roll out enhancements to strengthen their safety culture. In 2021, the Companies:

- Rolled out the Leading with Safety program to new departments, including Transmission, Workforce Development, Material Operations, Utility Services, Revenue Operations and Distribution Control Centers;
- Created and implemented the new "Foundations of Safety" training for all employees; and
- Established local safety teams, comprised of management and physical workers, which collaborates to identify exposures and create solutions.

The Companies' Executive Leadership Team continues to support reducing exposure, eliminating life changing events, and pursuing excellence in safety and human performance by setting an enterprise-wide safety target at top-decile industry standards. For this reason, the Companies will also separately establish individualized safety performance goals and tracking for each operating company in order to carefully manage localized performance.

July 1, 2023 Progress Report:

Pennsylvania Operations has committed to two Safety Performance Goals in response to Pennsylvania Management Audit Recommendation XIV-1:

1. Field Verifications – The goal is for supervisors and managers, as a group, to complete an average of four field verifications per month throughout the calendar year under the Field Visit Critical Controls ("FVCC")/Leading With Safety process. This goal became effective January 1, 2023, and is being met as of May 26, 2023. See the following table for average field verifications completed by Company.

FVCC/LWS by Managers & Supervisors
YTD Average (1/1/2023 - 5/25/2023)

By Company

FE Service *	5.4
Met-Ed	10.1
Penelec	6.6
Pennsylvania Power Co	7.3
West Penn Power Company	6.7
Grand Total	7.3

* Manages PA Operations personnel across several Operating Companies

2. Employee Observations – The goal is to perform employee field safety observations on 90% of Pennsylvania Operations field personnel a minimum of four times per year using the FVCC process. 86% of Pennsylvania Operations field personnel have been observed four or more times between January 1, 2023 and May 10, 2023. See the following table for employee safety observations by Company.

PA Operations Field Personnel
Observed Four or More Times
By OpCo
1/1/2023 to 5/10/2023

Met-Ed	81%
Penelec	90%
Pennsylvania Power Co	88%
West Penn Power Company	86%

Responsible Individual(s):

Scott Wyman – President, Pennsylvania Operations

John Rea – Vice President, Safety & Human Resources

Expected Completion Date:

December 31, 2022 and ongoing thereafter

Recommendation XIV-3

Continue to identify exposures and to develop and implement adequate training on the appropriate procedures to proactively mitigate the risks associated with the identified exposures to ultimately improve safety performance.

Response

Accepted.

Implementation Action

In 2021, the Companies further demonstrated their commitment to safety by expanding the safety organization, which included naming a Vice President, Safety and Human Performance, as well as three new directors.

The Companies continue to influence safety through the "Leading with Safety" initiative. With an eye on continued focus on safety systems and resource alignment, a number of processes will be enhanced starting in 2022, including:

- Field Verifications – This process will be enhanced with a focus on quality leader and employee interactions aimed at exposure reduction.
- Safety Work Practices and Training - Leader and employee development will continue to grow through enhanced work practices and training. Improvements include leaders and governance teams' incorporation of the outcomes of safety data analyses to further hone the safety culture and support the Companies' operational goals.
- Human Performance - The Companies' Human Performance principles are aimed at reducing the number of human errors and managing defenses, resulting in fewer injuries and life changing events. The Human Performance principles, which promote the behaviors necessary for continuous performance improvement, are being reinforced throughout the Companies' operations in 2022 through targeted communications.

<u>July 1, 2023 Progress Report:</u>

The Companies have enhanced a number of processes to influence safety, including the following:

Field Verifications: The PA Companies have placed considerable effort on increasing leadership (supervisors and above) presence in the field by conducting field verifications. Field Verification of Critical Controls checklists were developed based on FirstEnergy's Accident Prevention Handbook, work practices and Company policies. Field verifications allow leadership to reinforce safe behaviors and provide feedback and coaching, both positive and constructive, when necessary.

Safety Work Practices and Training: Leader and employee development continues through education, updates and refinement of work practices and training. Training courses for leadership have been added to the Company's Learning System for enrollment, assignment, and self-guided education.

Human Performance: Communications reinforcing Human Performance principles are distributed to field operations personnel through a variety of delivery methods.

Responsible Individual(s)

Scott Wyman – President, Pennsylvania Operations

John Rea – Vice President, Safety & Human Performance

Expected Completion Date

December 31, 2022, and ongoing thereafter

Recommendation XIV-4

Revise the corporate absenteeism metric to granularly report on each operating company's rate of actionable absenteeism. The metric should segregate bargaining and non-bargaining employees and include a reasonable target factor for continued improvement. Ensure that each of the FE-PA Companies' HR Departments can proactively monitor its absenteeism performance in relation to the revised corporate absenteeism metric to be able to evaluate the effectiveness of its absenteeism policies and procedures.

Response:

Accepted.

Implementation Action:

While the previous absenteeism reporting separated operating company data by bargaining and non-bargaining categories and called out short-term only absences, the Companies agree to revise their reporting on absenteeism to be more granular and set revised targets to encourage continued improvement. The Companies will be limited in their ability to revise this reporting while the use of the COVID-19 time code ("CV-19") is in place, as the majority of sick time has been associated with CV-19 over the past two years. The use of the CV-19 time code will be evaluated as the Companies begin an effort to revise all time codes, which should allow for more accurate tracking of unplanned absences.

The Companies have outlined a number of steps they have determined are necessary to implement the changes to absenteeism reporting; however, as this effort progresses, the Companies will evaluate any necessary changes to accomplish the goal of more granular reporting and reasonable absenteeism targets. Specifically, the Companies will:

1. Define "actionable absenteeism";
2. Benchmark to identify best practices for managing short-term absenteeism and understand peer metrics and performance improvement indicators;
3. Establish and confirm executive leadership alignment with metric(s) and performance improvement indicator(s);
4. Ensure the organization has resources and systems (including their human capital management ("HCM") system) in place to accurately track and report short-term absenteeism;
5. Understand the drivers of short-term absenteeism and the associated cost and impact (unplanned overtime, productivity loss, etc.);
6. Reinforce the Companies' Absence Policy;
7. Identify and develop solutions to reduce costs and lost time associated with unplanned, short-term absenteeism by:
    a. Reviewing and/or revising, establishing (if necessary) and communicating formal attendance polices and expectations,

b. Reinforcing the use of absenteeism management process standardization and re-educate leaders,
c. Negotiating antiquated and excessive sick pay and vacation policies in our collective bargaining agreements,
d. Utilizing HCM to better track time, absence management, and associated absenteeism costs,
e. Establishing targets focused on continuous improvement, and
f. Tracking affirmative actions and document best practices and lessons learned

July 1, 2023 Progress Report:

The Companies have taken the following actions to evaluate the effectiveness of absenteeism programs and policies:

COVID management - This was an acute illness management program designed to provide early identification, facilitate illness care, and safely return to work, in order to minimize the impact of a pandemic event on the workforce and company. The processes included combined administrative and medical management components to address the pandemic situation. This was a well-coordinated and integrated program. This program and the use of CV-19 time coding ended April 30, 2023.

Human Capital Management System – The activation of the new human capital management system, 'Empower', is scheduled be fully live in early July 2023. The activation was extended from original date of December 2022 to allow time to create a more seamless transition and positive user experience. This new employee system replaces SAP and will be used for time / attendance tracking and reporting. A team has been convened to define "actionable absenteeism" and to establish the metric(s) and performance improvement indicator(s) as the Companies work to close gaps identified in the audit. Reporting capabilities are currently under review with reporting for absence monitoring expected to begin October 2023.

A centralized Absence Management group was created in 2023. The roles and responsibilities are being defined including absence management program governance.

Absence Management Process Standardization ("AMPS") program – AMPS is a program that was developed as a strategy to actively manage absenteeism through the utilization of processes that monitor, control, measure, and mitigate both short-term and long-term absenteeism. Refresher training for leaders (supervisors and above) started in April 2023 and will be complete by the end of July 2023. At this time, training has been completed for three of the four state operations. Pennsylvania state operations will complete training for Human Resource teams and leaders by the end of July 2023.

Labor Relations is in the process of negotiating paid time off ("PTO") /short-term disability ("STD") programs with all unions except for 792, 304, and 777 call center. PTO / STD would replace vacation and sick leave programs in FE collective bargaining agreements.

Best Practices and Lessons Learned include:

- Use of the AMPS program.
- Use of the Absence Tracking Database - An accurate record of sickness absence levels is essential to the management of absenteeism (determine Empower capabilities)
- Follow the collective bargaining agreements and FirstEnergy policy. Require physician certification when applicable and involve nurse case management as appropriate.
- Enforce the proper use and approval of time coding.
- Enforce absence policies and communicate expectations to employees who begin to exhibit unacceptable patterns and absences. As necessary, implement progressive discipline.
    - Being at work as scheduled, on time, and fit for duty is a requirement of the job and one of most basic expectations for all employees.
    - Employees are expected to maintain their health in a condition that permits them to meet the responsibilities of their position, including regular attendance.
    - All employees of FirstEnergy are required to meet the expectations of the Company's Employee Attendance Policy (Human Resources Letter 308).
        - Employees have a responsibility to maintain proper health in order to meet the needs of the company and its customers.
        - Discussions about patterns in sickness absence should be carried out in a factual way, by stating the facts and asking open-ended questions.
- Return to work discussions are an opportunity to investigate any underlying causes of short-term absences and are particularly important if an employee has a high rate of such absences.

Responsible Individual(s):

Scott Wyman – President, Pennsylvania Operations

Expected Completion Date:

December 31, 2023