

2025 Final Implementation Plan



D-2024-3050339



D-2024-3050338

**MANAGEMENT OPERATIONS AUDIT FOLLOW-UP RECOMMENDATIONS
& COMPANY IMPLEMENTATION PLAN**

**III. EXECUTIVE MANAGEMENT, ORGANIZATIONAL STRUCTURE, AND SAFETY
(PAGE 15)**

III-1 FINDING - PCLP does not have short-term internal contingency plans in place to address emergency departures of its general manager

III-1 RECOMMENDATION – Expand the staff planning process to include short-term contingency plans for PCLP’s GM and all key employees

<p>IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:</p>	<p>Accepted</p>
<p>ACTION TAKEN or TO BE TAKEN</p>	<p>Agree to create a contingency plan, but note that we have filled the GM position, Nancy Karlovich, and have hired an electric supervisor, Larry Gaffney.</p>
<p>INDIVIDUAL RESPONSIBLE</p>	<p>Nancy Karlovich</p>
<p>DATE IMPLEMENTED OR TO BE IMPLEMENTED</p>	<p>By December 31, 2025</p>
<p>IF ACCEPTED ONLY IN PART, PROVIDE REASON</p>	
<p>DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY</p>	

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**III. EXECUTIVE MANAGEMENT, ORGANIZATIONAL STRUCTURE, AND SAFETY
(PAGE 16)**

III-2 FINDING – The Human Resources Department lacks documentation to support certain responsibilities

III-2 RECOMMENDATION - Formally document procedures for all human resources filing and reporting activities to ensure compliance.

<p>IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:</p>	<p>Accepted</p>
<p>ACTION TAKEN or TO BE TAKEN</p>	<p>Document procedures for all HR filing and reporting activities to ensure compliance</p>
<p>INDIVIDUAL RESPONSIBLE</p>	<p>Pam Burns, Stephanie Kemp, and/or outside contractor</p>
<p>DATE IMPLEMENTED OR TO BE IMPLEMENTED</p>	<p>Over the next 12 months, complete by May 31, 2026</p>
<p>IF ACCEPTED ONLY IN PART, PROVIDE REASON</p>	
<p>DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY</p>	

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**III. EXECUTIVE MANAGEMENT, ORGANIZATIONAL STRUCTURE, AND SAFETY
(PAGE 17)**

III-3 FINDING – Companies don't have a system to document, review, and update policies, and need a policy for centralized management of the system.

III-3 RECOMMENDATION - Implement a system to govern oversight of the review, update and documentation of all policies, and create a policy for centralized management of the system.

<p>IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:</p>	<p>Accepted</p>
<p>ACTION TAKEN or TO BE TAKEN</p>	<p>Company has hired an outside contractor to develop various policies with management input and will also develop a centralized management system of those policies.</p>
<p>INDIVIDUAL RESPONSIBLE</p>	<p>Chuck Lenns via outside contractor</p>
<p>DATE IMPLEMENTED OR TO BE IMPLEMENTED</p>	<p>6-12 months</p>
<p>IF ACCEPTED ONLY IN PART, PROVIDE REASON</p>	
<p>DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY</p>	

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**III. EXECUTIVE MANAGEMENT, ORGANIZATIONAL STRUCTURE, AND SAFETY
(PAGE 18)**

III-4 FINDING - PCLP has inadequate staffing for oversight of its electric operations.

III-4 RECOMMENDATION - Expand staffing at PCLP to ensure optimal electric operations.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	One gas tech will be trained and is moving to the electric side. His gas position will be filled. Electric supervisor was hired in mid-June. The company reviews staffing routinely and will make further additions if needed.
INDIVIDUAL RESPONSIBLE	Nancy Karlovich
DATE IMPLEMENTED OR TO BE IMPLEMENTED	In process now, complete within 3 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

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IV. CORPORATE GOVERNANCE (PAGE 23)

IV-1 FINDING - Limited narratives and matrices on internal control activities have been documented, but no overarching internal control policy nor regular testing of internal controls are in place.

IV-1 RECOMMENDATION - Establish an overarching internal control policy.

<p>IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:</p>	<p>Accepted</p>
<p>ACTION TAKEN or TO BE TAKEN</p>	<p>Develop internal control policy</p>
<p>INDIVIDUAL RESPONSIBLE</p>	<p>Chuck Lenns</p>
<p>DATE IMPLEMENTED OR TO BE IMPLEMENTED</p>	<p>Within three months</p>
<p>IF ACCEPTED ONLY IN PART, PROVIDE REASON</p>	
<p>DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY</p>	

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V. COST ALLOCATIONS AND AFFILIATED INTERESTS (PAGE26)

V-1 Finding - PCLP's and LGC's approved AIAs are outdated and no longer represent intercompany transactions occurring between affiliates.

V-1 Recommendation - File an updated AIA which accurately reflects the intercompany transactions occurring between PCLP, LGC, and their affiliates.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted in part
ACTION TAKEN or TO BE TAKEN	Update the AIA to reflect organizational changes and review PUC approved shared service AIAs for accuracy.
INDIVIDUAL RESPONSIBLE	Chuck Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 9-12 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	New parent company names and other organization structure will be updated. Company will review AIA for compliance.
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

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V. COST ALLOCATIONS AND AFFILIATED INTERESTS (PAGE27)

V-2 Finding - PCLP and LGC do not perform testing of intercompany transactions.

V-2 Recommendation - Conduct routine testing of intercompany transactions to ensure shared costs are distributed in accordance with approved methodologies.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The companies will conduct internal testing of cost allocation processes.
INDIVIDUAL RESPONSIBLE	Chuck Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within the next 12 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

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V. COST ALLOCATIONS AND AFFILIATED INTERESTS (PAGE28)

V-3 Finding - PCLP and LGC have not performed any recent market comparisons or cost analyses for shared services.

V-3 Recommendation - Regularly compare total actual costs for internally performed shared services and the cost of outside services to ensure cost effectiveness for all entities.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Disagree
ACTION TAKEN or TO BE TAKEN	
INDIVIDUAL RESPONSIBLE	Chuck Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	We share resources to save money and provide efficiencies. Outsourcing is almost always more expensive.

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V. COST ALLOCATIONS AND AFFILIATED INTERESTS (PAGE28)

V-4 Finding - Reporting on intercompany transactions is deficient.

V-4 Recommendation - Establish internal controls over intercompany transactions and cost allocations processes and comply with all aspects of the approved AIA.

<p>IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:</p>	<p>Accepted</p>
<p>ACTION TAKEN or TO BE TAKEN</p>	<p>The companies will establish well documented controls over their intercompany transactions and cost allocation processes in alignment with an updated and accurate PUC Commission approved AIA.</p>
<p>INDIVIDUAL RESPONSIBLE</p>	<p>Chuck Lenns</p>
<p>DATE IMPLEMENTED OR TO BE IMPLEMENTED</p>	<p>Within 6-12 months</p>
<p>IF ACCEPTED ONLY IN PART, PROVIDE REASON</p>	
<p>DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY</p>	

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VI. FINANCIAL MANAGEMENT (PAGE 31)

VI-1 Finding - Numerous financial management policies and procedures are outdated and some lack version control.

VI-1 Recommendation - Establish a process to routinely review and update financial management policies and procedures and ensure version control is in place.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Companies will review and update various policies to reflect current operations and company structure.
INDIVIDUAL RESPONSIBLE	Chuck Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 3-6 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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VI. FINANCIAL MANAGEMENT (PAGE 32)

VI-2 Finding - Corning Energy Corporation's dividend policy lacks safeguards to ensure that the PA PUC is notified with explanation prior to the issuance of any excessive dividend.

VI-2 Recommendation - Document an internal dividend policy that provides advance notice and written explanation to the Commission for each dividend payment PCLP and LGC make in excess of 85% of net income.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The dividend policy will identify responsible parties, contain general guidelines used to determine dividend amounts, outline workflows and approval processes, and ensure the needs of the regulated utility are considered. Additionally, the policy will note that CEC will provide PAPUC advanced notification of any dividends over 85% of net income.
INDIVIDUAL RESPONSIBLE	Chuck Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 3-6 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

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VI. FINANCIAL MANAGEMENT (PAGE 33)

VI-3 Finding - Cash management procedures are undocumented.

VI-3 Recommendation - Document the steps taken to ensure optimal cash management for PCLP and LGC and establish guidelines for assessment of cash positions.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The companies will create documentation and guidance on cash management to determine when cash should be used to pay down principal.
INDIVIDUAL RESPONSIBLE	Chuck Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 3-6 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

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VI. FINANCIAL MANAGEMENT (PAGE 34)

VI-4 Finding - Budget policies and procedures and budget variance explanations have not been fully documented.

VI-4 Recommendation - Develop and document guidelines and policies for budget creation and management including the regular reporting of significant budget variance explanations.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Budget variances will be captured regularly during budget meetings and retained for use on future projects or budgets.
INDIVIDUAL RESPONSIBLE	Chuck Lenns
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 3-6 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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**MANAGEMENT OPERATIONS AUDIT FOLLOW-UP RECOMMENDATIONS
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VII. ELECTRIC OPERATIONS (PAGE 37)

VII-1 Finding - PCLP's damage prevention manual does not address its underground electric utility infrastructure and assets.

VII-1 Recommendation - Develop and maintain a comprehensive damage prevention manual that details appropriate excavating procedures for PCLP's electric utility infrastructure and assets.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Pike will implement the recommendation above.
INDIVIDUAL RESPONSIBLE	Nancy Karlovich
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 6 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY	

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VII. ELECTRIC OPERATIONS (PAGE 38)

VII-2 Finding - PCLP's storm response plan is not updated on a timely basis.	VII-2 Recommendation - Update PCLP's storm response plan after a storm-related event or at least annually.
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IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Pike will update the storm response plan at least annually.
INDIVIDUAL RESPONSIBLE	Nancy Karlovich
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 3 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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VIII. GAS OPERATIONS (PAGE 45)

VIII -1 Finding - LGC has not established a system to collect reimbursement for excavation damages from third parties.

VIII-1 Recommendation - Establish and maintain a collection system for excavation damages and increase public awareness efforts for all involved parties about their responsibilities under PA One Call.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Leatherstocking will establish and maintain a collection system for excavation damages and increase public awareness efforts regarding responsibilities under PA One Call.
INDIVIDUAL RESPONSIBLE	Jeff Spear
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 3-6 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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VIII. GAS OPERATIONS (PAGE 47)

VIII-2 Finding - PCLP has reported negative UFG values during the audit period.

VIII-2 Recommendation - Review the UFG calculation, including the adjustment factor, and document all steps to ensure accuracy of reporting.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Pike will review the UFG calculation and document all steps necessary for accurate reporting.
INDIVIDUAL RESPONSIBLE	Nancy Karlovich/Jeff Spear
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 6-12 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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IX. EMERGENCY PREPAREDNESS (PAGE 50)

IX-1 Finding - Minor security and/or safety deficiencies were identified during inspections of PCLP's and LGC's facilities.

IX-1 Recommendation - Correct minor physical security deficiencies at PCLP and LGC premises and perform periodic physical security reviews of all facilities.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Both Pike and Leatherstocking will correct the minor security deficiencies including but not limited to barbed wire, fencing, and foliage issues.
INDIVIDUAL RESPONSIBLE	Jeff Spear
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 3 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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IX. EMERGENCY PREPAREDNESS (PAGE 51)

IX-2 Finding - PCLP and LGC have not developed business continuity plans.

IX-2 Recommendation - Develop comprehensive business continuity plans for PCLP and LGC and review, test, and update them annually.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The companies have already started work on a business continuity plan and will complete it withing the next 12 months.
INDIVIDUAL RESPONSIBLE	Charlene Faulk
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 6-12 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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IX. EMERGENCY PREPAREDNESS (PAGE 51)

IX-3 Finding - PCLP's physical security plan is not reviewed annually, and LGC lacks a physical security plan.

IX-3 Recommendation - Develop and maintain physical security plans for PCLP and LGC and review, update, and test annually.

IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	The companies will do as recommended above.
INDIVIDUAL RESPONSIBLE	Jeff Spear
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within 6-12 months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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IX. EMERGENCY PREPAREDNESS (PAGE 52)

IX-4 Finding - PCLP's and LGC's emergency response plans have not been tested or updated annually, and PCLP's emergency response plan fails to address non-storm related emergencies.

IX-4 Recommendation - Annually review, test, and update emergency response plans for PCLP and LGC and update PCLP's emergency response plan to detail company response to non-storm related emergencies.

<p>IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:</p>	<p>Accepted</p>
<p>ACTION TAKEN or TO BE TAKEN</p>	<p>The companies will do as recommended above.</p>
<p>INDIVIDUAL RESPONSIBLE</p>	<p>Jeff Spear/Nancy Karlovich</p>
<p>DATE IMPLEMENTED OR TO BE IMPLEMENTED</p>	<p>Within 6-12 months</p>
<p>IF ACCEPTED ONLY IN PART, PROVIDE REASON</p>	
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X. CUSTOMER SERVICE (PAGE 57)

X-1 Finding - PCLP and LGC do not maintain customer service manuals.

X-1 Recommendation - Formally document customer service policies and procedures to govern customer service practices.

<p>IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:</p>	<p>Accepted</p>
<p>ACTION TAKEN or TO BE TAKEN</p>	<p>Both companies will document customer service policies and procedures to govern customer service practices.</p>
<p>INDIVIDUAL RESPONSIBLE</p>	<p>Charlene Faulk</p>
<p>DATE IMPLEMENTED OR TO BE IMPLEMENTED</p>	<p>Within 6-12 months</p>
<p>IF ACCEPTED ONLY IN PART, PROVIDE REASON</p>	
<p>DETAILED COST-BENEFIT ANALYSIS PROVING YOUR DECISION ECONOMICALLY</p>	

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X. CUSTOMER SERVICE (PAGE 58)

X-2 Finding - LGC and PCLP lack documentation for the budget billing process for customers.

X-2 Recommendation - Revise the tariff and other customer-facing documentation to accurately reflect PCLP's and LGC's budget billing processes.

<p>IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:</p>	<p>Accepted</p>
<p>ACTION TAKEN or TO BE TAKEN</p>	<p>Revise company tariffs with more detail and update website and bill inserts to reflect actual budget billing reconciliation process so all three are consistent.</p>
<p>INDIVIDUAL RESPONSIBLE</p>	<p>Charlene Faulk</p>
<p>DATE IMPLEMENTED OR TO BE IMPLEMENTED</p>	<p>Within 3-6 months</p>
<p>IF ACCEPTED ONLY IN PART, PROVIDE REASON</p>	
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X. CUSTOMER SERVICE (PAGE 59)

X-3 Finding - LGC's manual meter reading is inefficient.	X-3 Recommendation - Explore eliminating manual meter reading at LGC to streamline operations, reduce errors, and efficiently use staff.
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IS THE ABOVE FINDING ACCEPTED OR ACCEPTED IN PART:	Accepted
ACTION TAKEN or TO BE TAKEN	Leatherstocking will consider tablets as a low-cost solution to reduce inefficiencies in meter reading that involve all three employees.
INDIVIDUAL RESPONSIBLE	Jeff Spear
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within the next 12+ months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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X. CUSTOMER SERVICE (PAGE 60)

X-4 Finding - LGC's customer information system (CIS) lacks certain customer friendly capabilities.	X-4 Recommendation - Improve the customer experience by expanding payment options and eliminating the manual process for budget billing.
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IS THE ABOVE FINDING ACCEPTED OR REJECTED:	Accepted
ACTION TAKEN or TO BE TAKEN	Leatherstocking will explore options based on the recommendation above. CEC is considering adding LGC into the Harris CIS software used by both CNGC and PCLP.
INDIVIDUAL RESPONSIBLE	Charlene Faulk
DATE IMPLEMENTED OR TO BE IMPLEMENTED	Within the next 12+ months
IF ACCEPTED ONLY IN PART, PROVIDE REASON	
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