

**Office of Enforcement**  
**Division of Audits and Accounting**  
**Summary of Initial Data Request Topics**

1. Information on audit contacts
2. Information on company locations
3. Organizational charts and changes during the audit period
4. Employee position listings
5. Board of directors meeting minutes
6. External audit and consultant information and reports
7. Internal audit information and reports
8. Accounting policies and procedures
9. FERC account details
10. Operations manuals
11. FERC Form No. 1/2/6/60 reporting policies and procedures
12. Financial statement data
13. Financial and/or operational transaction data
14. Compliance program materials and information
15. Information on effective jurisdictional rates on file with the Commission and relevant docket numbers
16. Information on waivers of Commission requirements and relevant docket numbers
17. Company chart of accounts with a reconciliation to the Uniform System of Accounts, if necessary
18. Information on accounting, reporting and operating systems, as relevant to the audit scope
19. Information on owners, subsidiaries, variable interest entities, and affiliates
20. Information on service agreements with owners, variable interest entities, affiliates, and other entities
21. General ledger, sub-ledgers, trial balances, and standard and non-standard journal entries
22. Cost allocation methodologies and studies
23. Record retention policies and procedures
24. Information on retail rate cases over the audit period (if applicable)
25. Tax returns, tax allocation worksheets, and tax sharing agreement over the audit period (if taxes positions are certain and settled)
26. Information on all active dockets before the Commission